

COMPANIES (ACCOUNTS) AMENDMENT RULES, 2022

Ministry of Corporate Affairs (MCA) has issued notification G.S.R. 107(E) dated 11th February, 2022 to further amend the Companies (Accounts) Rules, 2014. These rules may be called Companies (Accounts) Amendment Rules, 2022. These rules shall come into force on the date of their publication in the Official Gazette.

AMENDMENTS IN THE COMPANIES (ACCOUNTS) AMENDMENT RULES, 2022

I. in rule 12, after sub-rule (1A). the following sub-rule shall be inserted:

“(1B) Every company covered under the provisions of sub-section (1) to section 135 shall furnish a report on Corporate Social Responsibility in Form CSR-2 to the Registrar for the preceding financial year (2020-21) and onwards as an addendum to Form AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind AS), as the case may be:

Provided that for the preceding financial year (2020-21), Form CSR-2 shall be filed separately on or before 31st March, 2022 after filing Form AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind AS), as the case may be.”

II. The Ministry has inserted the new Form CSR -2 in the rules.

The Ministry of Corporate Affairs has made mandatory to all the Companies covered under the provisions of 135(1) of the Companies Act, 2013 to file Form CSR-2 (Report on Corporate Social Responsibility) electronically to the Registrar. Form CSR-2 is a detailed Report on Corporate Social Responsibility.

For the preceding financial year 2020-21, the Form is required to be filed separately on or before **31st March, 2022** after filing Form AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind AS) as the case may be.

For the financial year 2021-22 & onwards, the Form CSR-2 will be filed as an addendum to Form AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind AS) as the case may be.

For detailed notification and Form CSR-2, please refer the link:

<https://egazette.nic.in/WriteReadData/2022/233371.pdf>

**Suggestions may be sent to
rupesh@cacsindia.com**

**Dr. S. Chandrasekaran | Senior Partner | Chandrasekaran Associates | Company Secretaries 11-F,
Pocket Four | Mayur Vihar Phase One | Delhi - 110 091 | Tel. +91-11-2271 0514
sankara@cacsindia.com | info@cacsindia.com | www.cacsindia.com**

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