

## Relevant for CA Inter Law – May 2026 (Amendments in last 1 year)

Notification Details	Amendments
GSR 411(E) - 16 Jul 2024	<u>Companies (Incorporation) Amendment Rules, 2024</u> <ul style="list-style-type: none"> <li>• Rule 8A(1):               <ol style="list-style-type: none"> <li>a. Word " Nidhi " omitted from clause (p);</li> <li>b. Clause (v) omitted.</li> </ol> </li> <li>• Simplifies restricted-name list for company approval.</li> </ul>
GSR 491(E) - 12 Aug 2024 (effective 09 Sep 2024)	<u>Companies (Registration of Foreign Companies) Amendment Rules, 2024</u> <ul style="list-style-type: none"> <li>• Rule 3(3): "registrar" - "Registrar, Central Registration Centre (CRC)".</li> <li>• Rule 8(1): Inserted proviso requiring foreign company documents (Form FC-1) to be filed with Registrar, CRC.</li> <li>• All foreign-company registrations centralised under CRC for uniform processing.</li> </ul>
GSR 587(E) - 24 Sep 2024 & GSR 317(E) - 19 May 2025 (merged)	<u>Companies (Accounts) Amendment Rules, 2024 and 2025</u> <ul style="list-style-type: none"> <li>• Both notifications amend Rule 12(1B) of the Companies (Accounts) Rules, 2014 regarding filing of <b>Form CSR-2</b>.</li> <li>• <b>GSR 587(E)</b> (24-09-2024): Inserted new proviso — for FY 2023-24, Form CSR-2 to be filed <b>separately on or before 31 Dec 2024</b> after filing AOC-4/ AOC-4-NBFC/AOC-4 XBRL.</li> <li>• <b>GSR 317(E)</b> (19-05-2025): Extended same CSR-2 deadline further to <b>30 Jun 2025</b>.</li> <li>• Together, they provide a two-stage timeline relaxation (31 Dec 2024 - 31 Mar 2025 - 30 Jun 2025) for CSR-2 filing, giving companies ample time to compile accurate CSR data.</li> </ul>
GSR 131(E) - 12 Feb 2025	<u>Companies (Prospectus &amp; Allotment of Securities) Amendment Rules, 2025</u> <ul style="list-style-type: none"> <li>• Rule 9B(2): Inserted second proviso - <b>Private company</b> (not a small company) as on 31-03-2023 may comply with <b>Rule 9B(2)</b> by <b>30 Jun 2025</b>.</li> <li>• Includes Explanatory Memorandum clarifying that the retrospective extension does not adversely affect any person.</li> </ul>

Below Amendments NOT APPLICABLE FOR JAN'26. Applicable w.e.f. May'26

<p>GSR 357(E) - 30 May 2025 (effective 14 Jul 2025)</p>	<p><u>Companies (Accounts) Second Amendment Rules, 2025 Comprehensive digital and disclosure reforms:</u></p> <ul style="list-style-type: none"> <li>• <b>Rule 5</b> - "Form AOC-1" replaced with <b>e-Form AOC-1</b>.</li> <li>• <b>Rule 8(2)</b> - "Form AOC-2" replaced with <b>e-Form AOC-2</b>.</li> <li>• <b>Rule 8(5)(x)</b> - Board's Report must now state: (a) Number of <b>sexual-harassment</b> complaints received (b) Disposed (c) Pending &gt; 90 days.</li> <li>• <b>Rule 8(5)(xiii)</b> - Add mandatory statement on compliance with the <b>Maternity Benefit Act, 1961</b>.</li> <li>• <b>Rule 12(1C)</b> - Introduced <b>new requirement</b> that every company filing AOC-4/AOC-4 CFS/AOC-4 XBRL/AOC-4 NBFC (Ind AS)/AOC-4 CFS NBFC (Ind AS) must also file new <b>e-Forms</b>:             <ul style="list-style-type: none"> <li>- Extract of Board Report</li> <li>- Extract of Auditor's Report (Standalone)</li> <li>- Extract of Auditor's Report (Consolidated).</li> </ul> </li> <li>• <b>Proviso</b> - Signed financial statements (authenticated u/s 134) including Board's and Auditor's Reports must be attached in <b>PDF format</b> with XBRL forms.</li> <li>• <b>Annexure</b> - All AOC series forms (AOC-1, AOC-2, AOC-4 CFS, AOC-4 NBFC etc.) and CSR-2 replaced with new e-Forms; three new Extract forms added.</li> <li>• This marks a complete shift to digital financial reporting and introduces mandatory governance disclosures (POSH &amp; Maternity) for better transparency and accountability.</li> </ul>
<p>GSR 358(E) - 30 May 2025 (effective 14 Jul 2025)</p>	<p><u>Companies (Management &amp; Administration) Amendment Rules, 2025</u></p> <ul style="list-style-type: none"> <li>• <b>Annexure</b> - Forms MGT-7, MGT-7A and MGT-15 substituted with new e-Forms to align with MCA V3 format.</li> </ul>

GSR 359(E)- 30 May 2025 (effective 14 Jul 2025)	<u>Companies (Audit &amp; Auditors) Amendment Rules, 2025</u> <ul style="list-style-type: none"> <li>• <b>Rule 13(2)(d)</b>: substituted to require that report be filed <b>electronically in Form ADT-4</b>.</li> <li>• Clauses (e) and (f): omitted.</li> <li>• Annexure - Forms ADT-1 to ADT-4 replaced with updated versions supporting e-filing under <b>V3</b>.</li> </ul>
GSR 371(E) - 06 Jun 2025 (effective 14 Jul 2025)	<u>Companies (Filing of Documents &amp; Forms in XBRL) Amendment Rules, 2025</u> <ul style="list-style-type: none"> <li>• Inserted <b>Rule 3(1A)</b> - Every company filing financial statements under Rule 3(1) shall also attach <b>signed financial statements u/s 134</b> (including Board's and Auditor's Reports and other documents) in <b>PDF format</b> within <b>e-Form AOC-4 XBRL</b>.</li> <li>• <b>Annexure-I</b> - Existing AOC-4 XBRL form replaced with a new version enabling PDF attachments and improved validation.</li> <li>• Ensures authenticity and human-readable verification of XBRL data files; aligns with Rule 12(1C) of Accounts Rules for consistent digital governance.</li> </ul>

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