

Corporate & Other Laws – Amendments
(1st March 2025 – 30th June 2025)

For CA Intermediate
Jan 2026 attempt

CA Harsh Gupta

B.Com(H), CA, CS



MASTER THE ART OF INTERPRETATION..!!



Provision	Amendment
Accounts Rules	<p>→ In Rule 5, replace “Form AOC-1”, with “e-Form AOC-1”.</p> <p>→ In Rule 8 -</p> <p>(i) in sub-rule (2), replace “Form AOC-2”, with “e-Form AOC-2”.</p> <p>(ii) in sub-rule (5) -</p> <p>(A) in clause (x), after the words and figures, “Act, 2013”, the following shall be inserted, namely -</p> <p style="padding-left: 40px;">- along with the following details -</p> <p style="padding-left: 80px;">(a) number of complaints of sexual harassment received in the year</p> <p style="padding-left: 80px;">(b) number of complaints disposed off during the year; and</p> <p style="padding-left: 80px;">(c) number of cases pending for more than 90 days.</p> <p>(B) after clause (xii), the following clause shall be inserted, namely -</p> <p style="padding-left: 40px;">(xiii) a statement by the company with respect to the compliance of the provisions relating to the Maternity Benefit Act 1961</p> <p>→ In Rule 12, the following sub-rule shall be inserted, namely: -</p> <p>(1C) Every company, along with the relevant e-Form No. AOC-4, AOC-4 CFS, AOC-4 XBRL, AOC-4 NBFC (Ind AS) or AOC-4 CFS NBFC (Ind AS) and the respective attachments in portable document format as required, shall also file e-Form Extract of Board Report, Extract of Auditor’s Report (Standalone) and Extract of Auditor’s Report (Consolidated), as the case may be</p> <p>Provided that a copy of signed financial statements duly authenticated as per section 134 of the Act (including Board’s report, auditors’ report and other documents) in PDF shall also be attached with XBRL Forms.</p>
XBRL Rules	<p>In XBRL Rules, after Rule 3(1), the following sub-rule shall be inserted, namely -</p> <p>(1A) The companies which have filed their financial statements under sub-rule (1), shall also attach a copy of signed financial statements duly authenticated as specified in section 134 of the Act (including Board’s report, auditors’ report and other documents) in PDF format in e-Form AOC-4 XBRL</p>
Audit Rules	<p>In Section 143(12) - Rule 13(2) of Reporting of Fraud to CG -</p> <p>→ for clause (d), the following shall be substituted, namely -</p> <p style="padding-left: 40px;">“(d) the report shall be filed electronically in form ADT-4.”</p> <p>→ clauses (e) and (f) shall be omitted.</p>