

NOTIFICATION G.S.R. 107(E) [F. NO. 1/19/2013-CL-V-PART III]

COMPANIES (ACCOUNTS) AMENDMENT RULES, 2022 - AMENDMENT IN RULE 12; INSERTION OF FORM CSR-2

NOTIFICATION G.S.R. 107(E) [F. NO. 1/19/2013-CL-V-PART III], DATED 11-2-2022

In exercise of the powers conferred by sub-sections (1) and (3) of section 128, sub section (3) of section 129, section 133, section 134, sub-section (4) of section 135, sub-section (1) of section 136, section 137 and section 138, read with section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Accounts) Rules, 2014, namely:—

1. (1) These rules may be called the Companies (Accounts) Amendment Rules, 2022.
 (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Companies (Accounts) Rules, 2014 (hereinafter referred to as the said rules), in rule 12, after sub-rule (1A), the following sub-rule shall be inserted, namely: —

"(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 (2020-2021) 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 (2020-2021), 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."

3. In the said rules, in the Annexure, after Form AOC-4 CFS, the following form shall be inserted, namely:—

CSR-2

[Pursuant to sub-rule (1B) of Rule 12 of Companies (Accounts) Rules, 2014]

Report on Corporate So Responsibility (CSR)

K. V. R. MURTY, Jt. Secy.

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