

The Companies (Accounts) Rules, 2014

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 31st March, 2014

[Amended upto date¹]

G.S.R. 239(E).– In exercise of the powers conferred under 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, and in supersession of the Companies (Central Government's) General Rules and Forms, 1956 or any other rules prescribed under the Companies Act, 1956 (1 of 1956) on matters covered under these rules, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:-

1. Short title and commencement. –

(1) These rules may be called the Companies (Accounts) Rules, 2014.

(2) They shall come into force on the 1st day of April, 2014.

2. Definitions.– (1) In these rules, unless the context otherwise requires,-

(a) “**Act**” means the Companies Act, 2013 (18 of 2013);

(b) “**Annexure**” means the Annexure to these rules;

(c) “**Fees**” means the fees as specified in the Companies (Registration Offices and Fees) Rules, 2014;

(d) “**Form**” or “**e-Form**” means a form set forth in Annexure to these rules which shall be used for the matter to which it relates;

²[(da) “**Indian Accounting Standards**” means the Indian Accounting Standards referred to in rule 3 and Annexure to the Companies (Indian Accounting Standards) Rules, 2015;]

(e) “**Schedule**” means the Schedule to the Act;

(f) “**section**” means the section of the Act;

(2) The words and expressions used in these rules but not defined and defined in the Act or in the Companies (Specification of definitions details) Rules, 2014, shall

have the meanings respectively assigned to them in the Act or in the said Rules.

³[**2A. Notice of address at which books of account are to be maintained.**—For the purposes of the first proviso to sub-section (1) of [Section 128](#), the notice regarding address at which books of account may be kept shall be in Form AOC-5.]

3. Manner of books of account to be kept in electronic mode.— (1) The books of account and other relevant books and papers maintained in electronic mode shall remain ⁴[**accessible in India, at all times,**] so as to be usable for subsequent reference.

⁵[**Provided that for the financial year commencing on or after the ⁶⁷[1st day of April, 2023]], every company which uses accounting software for maintaining its books of account, shall use only such accounting software which has a feature of recording audit trail of each and every transaction, creating an edit log of each change made in books of account along with the date when such changes were made and ensuring that the audit trail cannot be disabled.**]

(2) The books of account and other relevant books and papers referred to in sub-rule (1) shall be retained completely in the format in which they were originally generated, sent or received, or in a format which shall present accurately the information generated, sent or received and the information contained in the electronic records shall remain complete and unaltered.

(3) The information received from branch offices shall not be altered and shall be kept in a manner where it shall depict what was originally received from the branches.

(4) The information in the electronic record of the document shall be capable of being displayed in a legible form.

(5) There shall be a proper system for storage, retrieval, display or printout of the electronic records as the Audit Committee, if any, or the Board may deem appropriate and such records shall not be disposed of or rendered unusable, unless permitted by law:

Provided that the back-up of the books of account and other books and papers of the company maintained in electronic mode, including at a place outside India, if any, shall be kept in servers physically located in India on a ⁸[**daily basis**].

(6) The company shall intimate to the Registrar on an annual basis at the time of filing of financial statement-

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- (a) the name of the service provider;
 - (b) the internet protocol address of service provider;
 - (c) the location of the service provider (wherever applicable);
 - (d) where the books of account and other books and papers are maintained on cloud, such address as provided by the service provider.

⁹[(e) where the service provider is located outside India, the name and address of the person in control of the books of account and other books and papers in India.]

Explanation.– For the purposes of this rule, the expression “electronic mode” includes “electronic form” as defined in clause (r) of sub-section (1) of section 2 of Information Technology Act, 2000 (21 of 2000) and also includes an electronic record as defined in clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000) and “books of account ” shall have the meaning assigned to it under the Act.

4. Conditions regarding maintenance and inspection of certain financial information by directors.– (1) The summarised returns of the books of account of the company kept and maintained outside India shall be sent to the registered office at quarterly intervals, which shall be kept and maintained at the registered office of the company and kept open to directors for inspection.

(2) Where any other financial information maintained outside the country is required by a director, the director shall furnish a request to the company setting out the full details of the financial information sought, the period for which such information is sought.

(3) The company shall produce such financial information to the director within fifteen days of the date of receipt of the written request.

(4) The financial information required under sub-rules (2) and (3) shall be sought for by the director himself and not by or through his power of attorney holder or agent or representative.

²**[4A. Forms and items contained in financial statements.**– The financial statements shall be in the form specified in Schedule III to the Act and comply with Accounting Standards or Indian Accounting Standards as applicable:

Provided that the items contained in the financial statements shall be prepared in

accordance with the definitions and other requirements specified in the Accounting Standards or the Indian Accounting Standards, as the case may be.]

5. Form of Statement containing salient features of financial statements of subsidiaries.– The statement containing the salient feature of the financial statement of a company's subsidiary or subsidiaries, associate company or companies and joint venture or ventures under the first proviso to sub-section (3) of [section 129](#) shall be in ¹⁰[e-Form AOC-1].

6. Manner of consolidation of accounts.– The consolidation of financial statements of the company shall be made in accordance with the provisions of Schedule III of the Act and the applicable accounting standards:

Provided that in case of a company covered under sub-section (3) of [section 129](#) which is not required to prepare consolidated financial statements under the Accounting Standards, it shall be sufficient if the company complies with provisions on consolidated financial statements provided in Schedule III of the Act.

¹¹[¹²Provided further that nothing in this rule shall apply in respect of preparation of consolidated financial statements by a company if it meets the following conditions:-

- (i) it is a wholly-owned subsidiary, or is a partially-owned subsidiary of another company and all its other members, including those not otherwise entitled to vote, having been intimated in writing and for which the proof of delivery of such intimation is available with the company, do not object to the company not presenting consolidated financial statements;
- (ii) it is a company whose securities are not listed or are not in the process of listing on any stock exchange, whether in India or outside India; and
- (iii) its ultimate or any intermediate holding company files consolidated financial statements with the Registrar which are in compliance with the applicable Accounting Standards.]

Provided also that nothing contained in this rule shall, subject to any other law or regulation, apply for the financial year commencing from the 1st day of April, 2014 and ending on the 31st March, 2015, in case of a company which does not have a subsidiary or subsidiaries but has one or more associate companies or joint ventures or both, for the consolidation of financial statement in respect of associate companies or joint ventures or both, as the case may be.]

³[Provided also that nothing in this rule shall apply in respect of consolidation of financial statement by a company having subsidiary or subsidiaries incorporated outside India only for the financial year commencing on or after 1st April, 2014.]

7. Transitional provisions with respect to Accounting Standards.- (1) The standards of accounting as specified under the Companies Act, 1956 (1 of 1956) shall be deemed to be the accounting standards until accounting standards are specified by the Central Government under [section 133](#).

(2) Till the National Financial Reporting Authority is constituted under [section 132](#) of the Act, the Central Government may prescribe the standards of accounting or any addendum thereto, as recommended by the Institute of Chartered Accountants of India in consultation with and after examination of the recommendations made by the National Advisory Committee on Accounting Standards constituted under section 210A of the Companies Act, 1956 (1 of 1956).

8. Matters to be included in Board's report.- (1) The Board's Report shall be prepared based on the stand alone financial statements of the company ¹³[and shall report on the highlights of performance of subsidiaries, associates and joint venture companies and their contribution to the overall performance of the company during the period under report].

(2) The Report of the Board shall contain the particulars of contracts or arrangements with related parties referred to in sub-section (1) of [section 188](#) in the ¹⁴[e-Form AOC-2].

(3) The report of the Board shall contain the following information and details, namely:-

(A) Conservation of energy-

- (i) the steps taken or impact on conservation of energy;
- (ii) the steps taken by the company for utilising alternate sources of energy;
- (iii) the capital investment on energy conservation equipments;

(B) Technology absorption-

- (i) the efforts made towards technology absorption;
 - (ii) the benefits derived like product improvement, cost reduction, product development or import substitution;
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(iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-

(a) the details of technology imported;

(b) the year of import;

(c) whether the technology been fully absorbed;

(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and

(iv) the expenditure incurred on Research and Development.

(C) Foreign exchange earnings and Outgo The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows.

²[Provided that the requirement of furnishing information and details under this sub-rule shall not apply to a Government company engaged in producing defence equipment.]

(4) Every listed company and every other public company having a paid up share capital of twenty five crore rupees or more calculated at the end of the preceding financial year shall include, in the report by its Board of directors, a statement indicating the manner in which formal annual evaluation has been made by the Board of its own performance and that of its committees and individual directors.

(5) In addition to the information and details specified in sub-rule (4), the report of the Board shall also contain –

(i) the financial summary or highlights;

(ii) the change in the nature of business, if any;

(iii) the details of directors or key managerial personnel who were appointed or have resigned during the year;

¹⁵[(iiia) a statement regarding opinion of the Board with regard to integrity, expertise and experience (including the proficiency) of the independent directors appointed during the year.

Explanation.—For the purposes of this clause, the expression “proficiency”

means the proficiency of the independent director as ascertained from the online proficiency self-assessment test conducted by the institute notified under sub-section (1) of [section 150](#).]

(iv) the names of companies which have become or ceased to be its Subsidiaries, joint ventures or associate companies during the year;

(v) the details relating to deposits, covered under Chapter V of the Act,-

(a) accepted during the year;

(b) remained unpaid or unclaimed as at the end of the year;

(c) whether there has been any default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and the total amount involved-

(i) at the beginning of the year;

(ii) maximum during the year;

(iii) at the end of the year;

(vi) the details of deposits which are not in compliance with the requirements of Chapter V of the Act;

(vii) the details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future;

(viii) the details in respect of adequacy of internal financial controls with reference to the Financial Statements.

¹⁶[(ix) a disclosure, as to whether maintenance of cost records as specified by the Central Government under sub-section (1) of [section 148](#) of the Companies Act, 2013, is required by the Company and accordingly such accounts and records are made and maintained,

(x) a statement that the company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 [14 of 2013]] ¹⁷[along with the following details: –

(a) number of complaints of sexual harassment received in the year;

(b) number of complaints disposed off during the year; and

(c) number of cases pending for more than ninety days.]

⁵[(xi) the details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year alongwith their status as at the end of the financial year.

(xii) the details of difference between amount of the valuation done at the time of one time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof.]

¹⁷[(xiii) a statement by the company with respect to the compliance of the provisions relating to the Maternity Benefit Act 1961.]

¹⁶[(6) This rule shall not apply to One Person Company or Small Company.]

¹⁶**[8A. Matters to be included in Board's Report for One Person Company and Small Company.–** (1) The Board's Report of One Person Company and Small Company shall be prepared based on the stand alone financial statement of the company, which shall be in abridged form and contain the following:-

(a) the web address, if any, where annual return referred to in sub-section (3) of [section 92](#) has been placed;

(b) number of meetings of the Board;

(c) Directors' Responsibility Statement as referred to in sub-section (5) of [section 134](#);

(d) details in respect of frauds reported by auditors under sub-section (12) of [section 143](#) other than those which are reportable to the Central Government;

(e) explanations or comments by the Board on every qualification, reservation or adverse remark or disclaimer made by the auditor in his report;

(f) the state of the company's affairs;

(g) the financial summary or highlights;

(h) material changes from the date of closure of the financial year in the

nature of business and their effect on the financial position of the company;

(i) the details of directors who were appointed or have resigned during the year;

(j) the details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

(2) The Report of the Board shall contain the particulars of contracts or arrangements with related parties referred to in sub-section (1) of [section 188](#) in the **Form AOC-2**.]

9. Disclosures about CSR Policy.- The disclosure of contents of Corporate Social Responsibility Policy in the Board's report and on the company's website, if any, shall be as per annexure attached to the Companies (Corporate Social Responsibility Policy) Rules, 2014.

10. Statement containing salient features of financial statements.- The statement containing features of documents referred to in first proviso to sub-section (1) of [section 136](#) shall be in **Form AOC-3**.

¹⁸[Provided that the Companies which are required to comply with Companies (Indian Accounting Standards) Rules, 2015 shall forward their statement in Form AOC-3A.]

11. Manner of circulation of financial statements in certain cases.- In case of all listed companies and such public companies which have a net worth of more than one crore rupees and turnover of more than ten crore rupees, the financial statements may be sent-

(a) by electronic mode to such members whose shareholding is in dematerialised format and whose email Ids are registered with Depository for communication purposes;

(b) where Shareholding is held otherwise than by dematerialised format, to such members who have positively consented in writing for receiving by electronic mode; and

(c) by despatch of physical copies through any recognised mode of delivery as specified under [section 20](#) of the Act, in all other cases.

12. Filing of financial statements and fees to be paid thereon.- ¹⁹(1) Every

company shall file the financial statements with Registrar together with Form AOC-4 and the consolidated financial statement, if any, with Form AOC-4 CFS.]

²⁰[(1A) Every Non-Banking Financial Company (NBFC) that is required to comply with Indian Accounting Standards (Ind AS) shall file the financial statements with Registrar together with Form AOC-4 NBFC (Ind AS) and the consolidated financial statement, if any, with Form AOC-4 CFS NBFC (Ind AS).]

²¹[(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 ²²²³[30th June, 2022]], after filing Form AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind AS), as the case may be.]

²⁴[Provided further that for the financial year 2021-2022, Form CSR-2 shall be filed separately on or before 31st March, 2023 after filing Form AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind AS), as the case may be.]

²⁵[Provided also that for the financial year 2022-2023, Form CSR-2 shall be filed separately on or before 31st March, 2024 after filing Form No. AOC-4 or Form No. AOC-4-NBFC (Ind AS), as specified in these rules or Form No. AOC-4 XBRL as specified in the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2015 as the case may be.]

²⁶[Provided also that for the financial year 2023-2024, Form CSR-2 shall be filed separately ²⁷²⁸[on or before 30th June, 2025]] after filing Form No. AOC-4 or Form No. AOC-4-NBFC (Ind AS), as specified in these rules or Form No. AOC-4 XBRL as specified in [the Companies \(Filing of Documents and Forms in Extensible Business Reporting Language\) Rules, 2015](#) as the case may be.]

¹⁷[(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:

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 portable document format shall also be attached with XBRL Forms.]

(2) The class of companies as may be notified by the Central Government from time to time, shall mandatorily file their financial statement in Extensible Business Reporting Language (XBRL) format and the Central Government may specify the manner of such filing under such notification for such class of companies.

Explanation.- For the purposes of this sub-rule, the term “Extensible Business Reporting Language” means a standardised language for communication in electronic form to express, report or file financial information by companies under this rule.

(3) The fees or additional fees referred to in sub-section (1) of [section 137](#) and in the second proviso to the said sub-section and in sub-section (2) of the said section shall be as specified in the Companies (Registration Offices and Fees) Rules, 2014.

13. Companies required to appoint internal auditor.– (1) The following class of companies shall be required to appoint an internal auditor ²⁹[which may be either an individual or a partnership firm or a body corporate], namely:-

(a) every listed company;

(b) every unlisted public company having-

(i) paid up share capital of fifty crore rupees or more during the preceding financial year; or

(ii) turnover of two hundred crore rupees or more during the preceding financial year; or

(iii) outstanding loans or borrowings from banks or public financial institutions exceeding one hundred crore rupees or more at any point of time during the preceding financial year; or

(iv) outstanding deposits of twenty five crore rupees or more at any point of time during the preceding financial year; and

(c) every private company having-

(i) turnover of two hundred crore rupees or more during the preceding financial year; or

(ii) outstanding loans or borrowings from banks or public financial

institutions exceeding one hundred crore rupees or more at any point of time during the preceding financial year:

Provided that an existing company covered under any of the above criteria shall comply with the requirements of [section 138](#) and this rule within six months of commencement of such section.

Explanation.- For the purposes of this rule –

(i) the internal auditor may or may not be an employee of the company;

³⁹[(ii) the term “Chartered Accountant” or “Cost Accountant” shall mean a “Chartered Accountant” or a “Cost Accountant”, as the case may be, whether engaged in practice or not.]

(2) The Audit Committee of the company or the Board shall, in consultation with the Internal Auditor, formulate the scope, functioning, periodicity and methodology for conducting the internal audit.

[F. No. 1/19/2013-CL-V]
RENUKA KUMAR, Jt. Secy.

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References:

1. Last amendment on 30.05.2025[[1](#)]
2. Inserted by the Companies (Accounts) Second Amendment Rules, 2015 vide Notification No. G.S.R. 680(E) dated 4th September, 2015, w.e.f. 04.09.2015[[2](#)][[3](#)]
3. Inserted by the Companies (Accounts) Amendment Rules, 2015 vide Notification No. G.S.R. 37(E) dated 6th January, 2015, w.e.f. 16.01.2015[[4](#)][[5](#)]
4. Substituted by the Companies (Accounts) Fourth Amendment Rules, 2022 vide Notification No. G.S.R. 624(E) dated 5th August, 2022, w.e.f. 05.08.2022, for the words “*accessible in India*”.[[6](#)]
5. Inserted by the Companies (Accounts) Amendment Rules, 2021 vide Notification No. G.S.R. 205(E) dated 24th March, 2021, w.e.f. 01.04.2021[[7](#)][[8](#)]
6. Substituted by the Companies (Accounts) Second Amendment Rules, 2021 vide Notification No. G.S.R. 247(E) dated e 1st April, 2021, w.e.f. 01.04.2021 for words “*1st day of April, 2021*”[[9](#)]
7. Substituted by the Companies (Accounts) Second Amendment Rules, 2022 vide Notification No. G.S.R. 235(E) dated 31st March, 2022, w.e.f. 31.03.2022, for the words “*1st day of April, 2022*”.[[10](#)]
8. Substituted by the Companies (Accounts) Fourth Amendment Rules, 2022 vide Notification No. G.S.R. 624(E) dated 5th August, 2022, w.e.f. 05.08.2022, for the words “*periodic basis*”.[[11](#)]
9. Inserted by the Companies (Accounts) Fourth Amendment Rules, 2022 vide Notification No. G.S.R. 624(E) dated 5th August, 2022, w.e.f. 05.08.2022.[[12](#)]
10. Substituted by the Companies (Accounts) Second Amendment Rules, 2025 vide Notification No. G.S.R. 357(E) dated 30th May, 2025, w.e.f. 14.07.2025, for the words “*Form AOC-1*”.[[13](#)]
11. Inserted by the Companies (Accounts) Amendment Rules, 2014 vide Notification No. G.S.R. 723(E) dated 14th October, 2014, w.e.f. 14.10.2014[[14](#)]
12. Substituted by the Companies (Accounts) Amendment Rules, 2016 vide Notification No. G.S.R. 742(E) dated 27th July, 2016, w.e.f. 27.07.2016, for proviso:

“Provided further that nothing in this rule shall apply in respect of preparation of consolidated financial statement by an intermediate wholly-owned subsidiary, other than a wholly-owned subsidiary whose immediate parent is a company incorporated outside India.”[[15](#)]

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13. Substituted by the Companies (Accounts) Amendment Rules, 2016 vide Notification No. G.S.R. 742(E) dated 27th July, 2016, w.e.f. 27.07.2016, for the words:

“and the report shall contain a separate section wherein a report on the performance and financial position of each of the subsidiaries, associates and joint venture companies included in the consolidated financial statement is presented“[\[\]](#)

14. Substituted by the Companies (Accounts) Second Amendment Rules, 2025 vide Notification No. G.S.R. 357(E) dated 30th May, 2025, w.e.f. 14.07.2025, for the words “Form AOC-2”.[\[\]](#)
15. Inserted by the Companies (Accounts) Amendment Rules, 2019 vide Notification No. G.S.R. 803(E) dated 22nd October, 2019, w.e.f. 01.12.2019[\[\]](#)
16. Inserted by the Companies (Accounts) Amendment Rules, 2018 vide Notification No. G.S.R. 725(E) dated 31st July, 2018, w.e.f. 31.07.2018[\[\]](#)[\[\]](#)[\[\]](#)
17. Inserted by the Companies (Accounts) Second Amendment Rules, 2025 vide Notification No. G.S.R. 357(E) dated 30th May, 2025, w.e.f. 14.07.2025.[\[\]](#)[\[\]](#)[\[\]](#)
18. Inserted by the Companies (Accounts) Amendment Rules, 2018 vide Notification No. G.S.R.191(E) dated 27th February, 2018, w.e.f. 27.02.2018[\[\]](#)
19. Substituted by the Companies (Accounts) Second Amendment Rules, 2015 vide Notification No. G.S.R. 680(E) dated 4th September, 2015, w.e.f. 04.09.2015, for sub-rule:

“(1) Every company shall file the financial statements with Registrar together with Form AOC-4.”[\[\]](#)

20. Inserted by the Companies (Accounts) Amendment Rules, 2020 vide Notification No. G.S.R. 60(E) dated 30th January, 2020, w.e.f. 30.01.2020.[\[\]](#)
21. Inserted by the Companies (Accounts) Amendment Rules, 2022 vide Notification No. G.S.R. 107(E) dated 11th February, 2022, w.e.f. 11.02.2022.[\[\]](#)
22. Substituted by the Companies (Accounts) Second Amendment Rules, 2022 vide Notification No. G.S.R. 235(E) dated 31st March, 2022, w.e.f. 31.03.2022, for the words “31st March 2022”.[\[\]](#)
23. Substituted by the Companies (Accounts) Third Amendment Rules, 2022 vide Notification No. G.S.R. 407(E) dated 31st May, 2022, w.e.f. 31.05.2022,
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for the words “31st May, 2022”.[\[□\]](#)

24. Inserted by the Companies (Accounts) Third Amendment Rules, 2022 vide Notification No. G.S.R. 407(E) dated 31st May, 2022, w.e.f. 31.05.2022.[\[□\]](#)
 25. Inserted by the Companies (Accounts) Second Amendment Rules, 2023 vide Notification No. G.S.R. 408(E) dated 31st May, 2023, w.e.f. 31.05.2023.[\[□\]](#)
 26. Inserted by the Companies (Accounts) Amendment Rules, 2024 vide Notification No. G.S.R. 587(E) dated 24th September, 2024, w.e.f. 24.09.2024.[\[□\]](#)
 27. Substituted by Companies (Accounts) Second Amendment Rules, 2024 vide Notification No. 31st December, 2024, w.e.f. 31.12.2024, for the words “on or before 31st December, 2024”.[\[□\]](#)
 28. Substituted by Companies (Accounts) Amendment Rules, 2025 vide Notification No. G.S.R. 317(E) dated 19th May, 2025, w.e.f. 19.05.2025, for the words “on or before 31st March, 2025”.[\[□\]](#)
 29. Substituted by the Companies (Accounts) Amendment Rules, 2016 vide Notification No. G.S.R. 742(E) dated 27th July, 2016, w.e.f. 27.07.2016, for the words “*or a firm of internal auditors*”.[\[□\]](#)
 30. Substituted by the Companies (Accounts) Amendment Rules, 2016 vide Notification No. G.S.R. 742(E) dated 27th July, 2016, w.e.f. 27.07.2016, for the words “(ii) the term “Chartered Accountant” shall mean a Chartered Accountant whether engaged in practice or not.”[\[□\]](#)
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