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अधिसूचना

नई दिल्ली, 31 मार्च, 2014

सा.का.नि. 239(अ).— केंद्रीय सरकार, कंपनी अधिनियम, 2013 (2013 का 18) की धारा 469 के साथ पठित 128 की उपधारा (1) और उपधारा (3), धारा 129 की उपधारा (3), धारा 133, धारा 134, धारा 135 की उपधारा (4), धारा 136 की उपधारा (1), धारा 137 और धारा 138 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और कंपनी (केंद्रीय सरकार) साधारण नियम और प्ररूप, 1956 या इन नियमों के अधीन आने वाले विषयों पर कंपनी अधिनियम, 1956 (1956 का 1) के अधीन विहित किसी अन्य संबंधित नियम को, उन बातों के सिवाय जिन्हें ऐसे अधिक्रमण से पूर्व किया गया है या करने का लोप किया गया है, अधिक्रान्त करते हुए निम्नलिखित नियम बनाती है, अर्थात्:-

1. संक्षिप्त नाम और प्रारंभ -

- (1) इन नियमों का संक्षिप्त नाम कंपनी (लेखा) नियम, 2014 है।
- (2) ये नियम 1 अप्रैल, 2014 से प्रवृत्त होंगे।

2. परिभाषाएं— (1) इन नियमों में, जब तक कि संदर्भ से अन्यथा अपेक्षित न हो,-

- (क) “अधिनियम” से कंपनी अधिनियम, 2013 (2013 का 18) अभिप्रेत है;
- (ख) “उपाबंध” से इन नियमों के उपाबंध अभिप्रेत है;
- (ग) “फीस” से कंपनी (रजिस्ट्रीकरण कार्यालय और फीस) नियम, 2014 में विहित फीस अभिप्रेत है;
- (घ) “प्ररूप” या “ई-प्ररूप” से इन नियमों के उपाबंध में दिए गए प्ररूप अभिप्रेत है जिनका उपयोग उससे संबंधित मामले के लिए किया जाएगा जिससे वे संबंधित हैं;
- (ङ) “अनुसूची” से अधिनियम की अनुसूची अभिप्रेत है;
- (च) “धारा” से अधिनियम की धारा अभिप्रेत है;

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(1)

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.

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 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.

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 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.

(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**.

(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;
- (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.

(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;
- (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.

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**.

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.-

(1) Every company shall file the financial statements with Registrar together with Form **AOC-4**.

(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.