



Ministry of Corporate Affairs vide notification dated June 02, 2023, has issued the Companies (Accounts) Second Amendment Rules, 2023.

- MCA vide notification dated June 02, 2023, has issued the Companies (Accounts) Second Amendment Rules, 2023.
- The Companies (Accounts) Second Amendment Rules, 2023 specify that for the financial year 2022-2023, Form CSR-2 must be filed separately on or before March 31, 2024, after filing the specified forms AOC-4 or AOC-4-NBFC (Ind AS) or AOC-4 XBRL.
- Notification is herein attached.

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