

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY,  
PART II, SECTION 3, SUB-SECTION (i)]**

**MINISTRY OF CORPORATE AFFAIRS  
NOTIFICATION**

New Delhi, the 27 February, 2018

**G.S.R. (E).**—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 (1) of 136 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, 2018.

(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 principal rules), in rule 10, the following proviso shall be inserted, namely:-

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

3. In the principal rules, in the Annexure, after Form AOC-3, the following Form shall be inserted, namely:-

**“FORM AOC-3A  
Statement containing salient features of the financial statements**

**(Division II- Schedule III to the Companies Act, 2013)**

(Pursuant to first proviso to sub-section (1) of section 136 of the Act and proviso to rule 10 of the Companies (Accounts) Rules, 2014)

**Form of Abridged Financial Statements  
Part I**

Name of the Company.....

**Abridged Balance Sheet as at .....**

(Rupees in.....)

	<b>Particulars</b>	<b>Figures as at the end of current Reporting period</b> <b>(dd-mm-yy)</b>	<b>Figures as at the end of the previous Reporting period</b> <b>(dd-mm-yy)</b>	<b>Figures as at the beginning of the previous Reporting period</b> <b>(dd-mm-yy)</b>
	1	2	3	4
	<b>ASSETS</b>			
<b>(1)</b>	<b>Non-current assets</b>			
	(a) Property, Plant and Equipment			
	(b) Capital work-in-progress			
	(c) Investment Property			
	(d) Goodwill			
	(e) Other Intangible assets			
	(f) Intangible assets under development			
	(g) Biological Assets other than bearer plants			
	(h) Financial Assets			
	(i) Investments			
	(ii) Trade receivables			
	(iii) Loans			
	(iv) Others (to be specified)			
	(i) Deferred tax assets (net)			
	(j) Other non-current assets			
<b>(2)</b>	<b>Current assets</b>			
	(a) Inventories			
	(b) Financial Assets			
	(i) Investments			
	(ii) Trade receivables			
	(iii) Cash and cash equivalents			
	(iv) Bank balances other than (iii) above			
	(v) Loans			
	(vi) Others (to be specified)			
	(c) Current Tax Assets (Net)			
	(d) Other current assets			

	<b>Total Assets</b>			
	<b>EQUITY AND LIABILITIES</b>			
<b>(1)</b>	<b>Equity</b>  (a) Equity Share capital (b) Other Equity			
<b>(2)</b>	<b>LIABILITIES</b>  <b>Non-current liabilities</b> (a) Financial Liabilities  (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (other than those specified in item (b), to be specified)  (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities			
<b>(3)</b>	<b>Current liabilities</b>  (a) Financial Liabilities  (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (other than those specified in item (c))  (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net)			
	<b>Total Equity and Liabilities</b>			

**Note :** Column 4 is applicable when an entity is required to present the opening balance sheet in accordance with the requirements of Ind-AS.

**Abridged Statement of Changes in Equity for the period ended .....**

(Rupees in.....)

**A. Equity Share Capital**

Balance at the beginning of the Reporting period (dd-mm-yy)	Changes in equity share capital during the year	Balance at the end of the Reporting period (dd-mm-yy)	Figures as at the beginning of the previous Reporting period (dd-mm-yy)*
1	2	3	4

**B. Other Equity**

Particulars	Balance at the beginning of the Reporting period (dd-mm-yy)	Changes in accounting policy or prior period errors	Restated balance at the beginning of the reporting period	Total comprehensive income for the year	Dividends	Transfer to retained earnings	Any other Change (to be specified)	Balance at the end of the Reporting period (dd-mm-yy)	Figures as at the beginning of the previous Reporting period (dd-mm-yy)
	1	2	3	4	5	6	7	8	9*
Share application money pending allotment									
Equity component of compound financial instruments									

Reserves and Surplus (i) Capital Reserve (ii) Securities Premium Reserve (iii) Other Reserves (specify nature) (iv) Retained Earnings								
Debt instruments through Other Comprehensive Income								
Equity instruments through Other Comprehensive Income								
Effective portion of Cash Flow Hedges								
Revaluation Surplus								
Exchange differences on translating the financial statements of a foreign operation								
Other items of Other Comprehensive Income (specify nature)								
Money received against share warrants								
<b>Total</b>								

\* This column is applicable when an entity is required to present the Statement of Changes in Equity in accordance with the requirements of Ind-AS.

**Part II**

**Abridged Statement of Profit and Loss for the period ended .....**

(Rupees in.....)

	<b>Particulars</b>	<b>Figures for the current Reporting period (dd-mm-yy)</b>	<b>Figures for the previous Reporting period (dd-mm-yy)</b>
	1	2	3
I	Revenue From Operations		
II	Other Income		
III	Total Income (I+II)		
IV	<b>EXPENSES</b>		
	Cost of materials consumed		
	Purchases of Stock-in-Trade		
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress		
	Employee-benefits expense		
	Finance costs		
	Depreciation and amortization expense		
	Other expenses		
	Total expenses (IV)		
V	Profit/(loss) before exceptional items and tax (I- IV)		
VI	Exceptional Items		
VII	Profit/(loss) before tax (V-VI)		
VIII	Tax expense: (1) Current tax (2) Deferred tax		
IX	Profit (Loss) for the period from continuing operations (VII-VIII)		
X	Profit/(loss) from discontinued operations		
XI	Tax expense of		

	discontinued operations		
XII	Profit/ (loss) from Discontinued operations (after tax) (X-XI)		
XIII	Profit/(loss) for the period (IX+XII)		
XIV	Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss B (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss		
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)		
XVI	Earnings per equity share (for continuing operation): (1) Basic (2) Diluted		
XVII	Earnings per equity share (for discontinued operation): (1) Basic (2) Diluted		
XVIII	Earnings per equity share (for discontinued & continuing operations) (1) Basic (2) Diluted		

**Part III**  
**Abridged Cash Flow Statement**

In terms of Indian Accounting Standard (Ind AS) 7, Statement of Cash Flows, the following abridged Statement of Cash Flows shall be included:

(Rupees in.....)

<b>Particulars</b>	<b>Figures for the current reporting period</b> <b>(dd-mm-yy)</b>	<b>Figures for the previous reporting period</b> <b>(dd-mm-yy)</b>
	1	2
Cash flows from Operating Activities		
Cash flows from Investing Activities		
Cash flows from Financing Activities		
Net increase/(decrease) In cash and cash equivalents		
Cash and Cash Equivalents at the beginning of period		
Cash and Cash Equivalents at the end of period		

**Notes to the Abridged Financial Statements**

1. Complete Balance Sheet, Statement of Changes in Equity, Statement of Profit and Loss, , Statement of Cash Flows (wherever applicable) and other statements and notes thereto prepared as per the requirements of Division II to the Schedule III to the Act are available at the Company's website at link..... Copy of financial statement is also available for inspection at the registered office of the company during working hours for a period of 21 days before the date of AGM.
2. The amounts to be shown here should be the same as shown in the corresponding aggregated heads in the financial statements as per Schedule III.
3. Amount, if material, by which any item shown in the financial statements are affected by any change in the accounting policy, should be disclosed separately.
4. The amount of contingent liabilities and that of commitments (to the extent not provided for) should be disclosed separately, as per Division II, Schedule III.

5. All notes forming part of the financial statements as per Schedule III to which specific attention has been drawn by the auditors or which form a subject matter of qualification by the auditor should be reproduced.
6. Any item which constitutes 20% or more of the total income or expenditure (including provisions) should be shown separately.
7. Notes shall include the notes, if any, contained in the financial statements pertaining to the following:
  - a Period and amount of defaults on the balance sheet date in repayment of borrowings (other than Trade Payables) and interest thereon.
  - b Business combination like Amalgamations, acquisitions, restructurings, and demergers during the Reporting period.
  - c Material events affecting the going concern assumption.
  - d Investigation and inspection conducted or ordered under the provisions of Companies Act, 2013.
  - e Non-compliance with any law during the Reporting period and the penalties imposed/compounding fees paid.
  - f Any other note considered significant by the management.
8. Disclosure of Related Party Transaction shall be made in terms of the requirements of Ind AS- 24.
9. Details of cash and cash equivalents shall be disclosed as follows:
  - a Balances with banks;
  - b Cheques, drafts on hand;
  - c Cash in hand;
  - d Others( specify nature)

(Separate disclosure should be made for cash and cash equivalents earmarked for specific purposes).
10. Segment Reporting shall be in the same format/details as reported in audited financial statements.

The above stated salient features of the abridged financial statements should be authenticated in the same manner as the main financial statements.

## **DIRECTOR'S REPORT**

Salient features of Director's Report shall be disclosed.

Salient features shall include the following.

- a) State of affairs of the company.
- b) Details of Dividend declared.
- c) Details of frauds, if any, reported.
- d) Details of auditor's qualifications and reply thereon.
- e) Highlights of the company's performances. These highlights shall be separately given for the companies material subsidiaries

## **CONSOLIDATED FINANCIAL STATEMENTS**

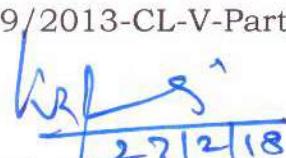
Where a company is required to prepare Consolidated Financial Statements, *i.e.* consolidated balance sheet and consolidated statement of profit and loss, the company shall *mutatis mutandis* follow the requirements of Division II to the Schedule III of the Act, as applicable to a company in the preparation of balance sheet and statement of profit and loss. In addition, the consolidated financial statements shall disclose the information as per the requirements specified in the applicable Indian Accounting Standards (Ind AS) including the items specified at Serial numbers (1) and (2) under the heading "general instructions for the preparation of consolidated financial statements" contained in the said Schedule. The company should follow the above requirements *mutatis mutandis* while presenting the abridged consolidated financial statements.

## **AUDITOR'S REPORT**

The Auditor's report on unabridged financial statements shall also be attached alongwith this Abridged financial statements.

*Note : To be certified in the same manner in which the Balance Sheet is to be certified.".*

[F. No. 1/19/2013-CL-V-Part]

  
K.V.R. Murty, Joint Secretary

Note: The principal notification was published in the Gazette of India Extraordinary, Part-II, Section 3, Sub-section (i) vide notification number G.S.R. 239(E), dated 31.03.2014 and subsequently amended vide notification number G.S.R. 723(E) dated 14.10.2014, G.S.R 37 (E) dated 16.01.2015, G.S.R. 680(E) dated 04.09.2015, G.S.R. 742(E) dated 27.07.2016 and G.S.R. 1371(E) dated 07.11.2017.