



REGULATORY UPDATES

MCA NOTIFIED COMPANIES (ACCOUNTS) SECOND AMENDMENT RULES, 2025

1. Introduction

The Ministry of Corporate Affairs (MCA), through its notification dated **30th May, 2025**, has notified the **Companies (Accounts) Second Amendment Rules, 2025**, which shall come into effect from **14th July, 2025**. The amendment brings significant changes to the compliance landscape related to financial statement filings under the Companies Act, 2013.

2. Objective

The primary objective of the amendment is to:

- Enhance **transparency and accountability** in statutory disclosures
- Encourage **digitisation** through mandatory use of e-Forms
- Standardise **disclosure practices** across companies
- Strengthen **corporate governance**, especially concerning workplace ethics and compliance with labour-related laws

3. Effective Date of the Companies (Accounts) Second Amendment Rules, 2025

The Companies (Accounts) Second Amendment Rules, 2025 shall come into force on 14th July 2025. From this date, companies will be mandatorily required to adhere to the revised disclosure norms and updated filing requirements prescribed under the amended rules.

4. Key Changes Introduced

(i) Mandatory Disclosures in Board's Report:

As per *Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013*, companies must disclose:

- Number of sexual harassment complaints received
- Number of complaints disposed of
- Number of cases pending for more than 90 days

(ii) New Affirmation on Maternity Law Compliance

A significant addition introduced under the **Companies (Accounts) Second Amendment Rules, 2025** is the requirement for companies to include a **compliance declaration** with the **Maternity Benefit Act, 1961** in their **Board's Report**. The Act provides key entitlements to women employees, such as **paid maternity leave**, **medical bonuses**, **nursing breaks**, and **creche facilities** for eligible establishments meeting prescribed thresholds.

Accordingly, companies must now include a **formal statement** in the Board's Report affirming that they are in full compliance with this legislation. This measure aims to reinforce the company's commitment to fostering a **safe, equitable, and supportive workplace** for women during and after pregnancy.

(iii) Enhanced Filing Requirements under AOC-4 and Related Forms

Companies must mandatorily attach the following in PDF format while filing:

- Extract of Board's Report
- Extract of Auditor's Report (Standalone)
- Extract of Auditor's Report (Consolidated), as applicable
- Duly signed financial statements (in XBRL filings)

(iv) Digitalisation of form AOC-1 and AOC-2

As part of the Companies (Accounts) Second Amendment Rules, 2025, the Ministry of Corporate Affairs has made it mandatory for companies to file **e-Form AOC-1** and **e-Form AOC-2** electronically.

Earlier, these disclosures were often attached manually to the Board's Report, but the new rules aim to streamline the process through digital submission.

E-Form AOC-1 captures key financial information related to the company's **subsidiaries, associate companies, and joint ventures**, helping shareholders and stakeholders understand the financial position of related entities.

E-Form AOC-2 provides details of **related party transactions** under Section 188(1) of the Companies Act, 2013, ensuring such dealings are transparent and do not result in conflicts of interest.

(v) Filing of extract of Board's Report and Auditor's Reports electronically

Under the Companies (Accounts) Second Amendment Rules, 2025, companies must now file extracts of the Board's Report and Auditor's Reports electronically.

The extract of the Board's Report should include key disclosures such as sexual harassment complaints and compliance with the Maternity Benefit Act.

Companies must also file the Auditor's Report (Standalone) and, if applicable, the Auditor's Report (Consolidated).

This change aims to make financial and compliance information more transparent, structured, and easily accessible to stakeholders.

5. Conclusion

The amendment marks a decisive step towards **greater digitisation, robust compliance, and disclosure-based governance**. Companies should realign their internal processes and reporting formats in line with the new e-Form requirements and enhanced Board's Report disclosures. The introduction of workplace-related affirmations also highlights the MCA's increasing focus on **social accountability** and **employee welfare** within corporate India.

For more details, refer to the MCA Notification dated 30th May, 2025:


<https://www.mca.gov.in/bin/dms/getdocument?mds=66fWnH2N0N54KmnyYkVlrQ%253D%253D&type=open>


DISCLAIMER: - The summary information herein is based on notification issued by Ministry of Corporate Affairs dated 30th May, 2025. While the information is believed to be accurate, we make no representations or warranties, express or implied, as to the accuracy or completeness of it. Readers should conduct and rely upon their own examination and analysis and are advised to seek their own professional advice. This note is not an offer, advice or solicitation. We accept no responsibility for any errors it may contain, whether caused by negligence or otherwise or for any loss, howsoever caused or sustained, by the person who relies upon it.

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