



The Companies Act 2013

Enlightening Nation

E-newsletter

MARCH, 2016

About the E-newsletter

Dear Users,

To keep you updated about the latest notifications, circulars & orders during the month, thecompaniesact2013.com imports a feature in the form of e-newsletter. This is the issue of the March month comprising contemporary articles & monthly amendments.

The notion is to render all the updates in a compiled format and serve a better pavement for easy accessibility.



CONTENTS

ARTICLE

NOTIFICATIONS

ORDERS

WEBSITE UPDATES



ARTICLE



YEARLY COMPLIANCES TO BE DONE BY COMPANIES



ANNUAL COMPLIANCES FOR ONE PERSON COMPANIES:

S. No.	Particulars	Section ,Rules & Standards	Remarks	Form to be filed
1	Disclosure Of Interest By Directors	184(1)	<p>Every Director Of The Company In First Meeting Of The Board Of Director In Each Financial Year Will Disclose His Interest In Other Entities.</p> <p>Every Director is required to submit with the company fresh MBP-1 whenever there is change in his interest from the earlier given MBP-1.</p>	MBP-1
2	Intimation By Director For Non-Disqualification	164(2)	<p>Every Director Of The Company In Each Financial Year Will File With The Company Disclosure Of Non-Disqualification.</p>	DIR –8
3	Board Meetings	173 & SS-I	<p>OPC Shall Hold A Minimum Number Of Two Meetings Of Its Board Of Directors Every Year In Such A Manner That Minimum Gap Between Both The Meetings, Should Be Not Less Than 90 (Ninety) Days.</p>	
4	Board's /Directors' Report	134	<p>Directors' Report Shall Be Prepared By Mentioning Of All The Information Required For Small Company Under Section 134. It Should Be Signed By Only One Director.</p>	
5	Circulation Of Financial Statement & Other Relevant Docs	136	<p>Company Shall Send To The Members Of The Company Approved Financial Statement, Directors' Report And Auditors' Report At Least 21 Clear Days Before The Date Of AGM.</p>	
6	Appointment Of Statutory Auditor	139	<p>Auditor Will Be Appointed For The 5 (Five) Year And Form ADT-1 Will Be File For 5-Year Appointment.</p>	E-Form ADT-1

			After That Every Year In AGM, Shareholder Will Ratify The Auditor But There Is No Need To File ADT-1.	
7	Financial Statement	137	<p>Financial Statement: The Company Is Required To File Its Balance Sheet Along With Statement Of Profit And Loss Account And Directors' Report within 30 Days Of AGM.</p> <p>Attachment: Balance Sheet, Statement Of Profit & Loss Account, Directors' Report, Auditors' Report.</p>	E-Form AOC-4
8	Annual Return	92	<p>Annual Return: OPC Will File Its Annual Return Within 60 Days Of Entry Of Ordinary Resolution In Minute Book. Annual Return Will Be For The Period 1st April To 31st March. In Case Of OPC, There Is No Need To Hold AGM.</p>	E-Form MGT-7

Note:

- Meaning of AGM for the OPC mean “resolution passed for the ordinary business entered into the minute book. In case of OPC, there is no need to hold AGM, Because there is only one member.
- OPC in which there is only one director secretarial standard- 1 will not apply.
- OPC do not require to hold AGM so secretarial standard ii is not applicable on OPC.
- Section 98 and section 100 to 111 are not applicable on one person company.
- No need of preparation of cash flow statement, in case of OPC.

ANNUAL COMPLIANCES FOR SMALL COMPANY:

S.NO.	Particulars	Section & rules & standards	Remarks	Form to be filed
1	Disclosure Of Interest By Directors	184(1)	<p>Every Director Of The Company In First Meeting Of The Board Of Director In Each Financial Year Will Disclose His Interest In Other Entities.</p> <p>Every Director Is Required To Submit With The Company Fresh MBP-1 Whenever There Is Change In His Interest From The Earlier Given MBP-1.</p>	MBP-1
2	Intimation By Director For Non-Disqualification	164(2),143(3)(g)	Every Director Of The Company In Each Financial Year Will File With The Company Disclosure Of Non-Disqualification.	DIR –8
3	Board Meetings	173 & SS-I	Every Company Shall Hold A Minimum Number Of Two Meetings Of Its Board Of Directors Every Year In Such A Manner That Minimum Gap Between Both the Meetings Not Less Than 90 (Ninety) Days.	
4	Board's /Directors' Report	134	<p>Directors' Report Shall Be Prepared By Mentioning Of All The Information Required For Small Company Under Section 134.</p> <p>It Should Be Signed By The "Chairperson" Authorized By The Board, Where He Is Not So Authorized By Atleast 2 Directors.</p>	
5	Notice Of AGM	101 & SS-II	Every Notice Of Annual General Meeting Will Be Prepared As Per Section 101 Of Companies Act 2013 And Secretarial Standard – II.	
6	Sending Of Notice Of AGM	101 & SS-II	Notice Of Annual General Meeting Will Be Send To Followings:-All Directors, Members, Statutory Auditor.	
7	Circulation Of Financial Statement & Other Relevant Docs	136	Company Shall Send To The Members Of The Company Approved Financial Statement, Directors' Report And Auditors' Report At Least 21 Clear	

			Days Before The Date Of AGM. (Except In Case Of AGM Is Called On Shorter Notice)	
8	Appointment Of Statutory Auditor	139	Auditor Will Be Appointed For The 5 (Five) Year And Form ADT-1 Will Be File For 5-Year Appointment. After That Every Year In AGM, Shareholder Will Ratify The Auditor But There Is No Need To File ADT-1.	E-form ADT-1
9	Financial Statement	137	Financial Statement: The Company Is Required To File Its Balance Sheet Along With Statement Of Profit And Loss Account And Directors' Report Within 30 Days Of AGM. Attachment: Balance Sheet, Statement Of Profit & Loss Account, Directors' Report, Auditors' Report .	E-Form AOC-4
10	Annual Return	92	Annual Return: Every Small Company Will File Its Annual Return Within 60 Days Of Holding Of Annual General Meeting. Annual Return Will Be For Period 1 st April To 31 st March.	E-Form MGT-7

ANNUAL COMPLIANCES FOR PRIVATE LIMITED COMPANY OTHER THAN SMALL COMPANY:

S.NO.	Particulars	Section & rules & standards	Remarks	Form to be filed
1	Maintenance Of Registers	88	Company has to Maintain The Following Mandatory Registers: <ul style="list-style-type: none"> • Register Of Director, • Director Shareholding, • Members. 	
2	Disclosure Of Interest By Directors	184(1)	Every Director Of The Company In First Meeting Of The Board Of Director In Each Financial Year Will Disclose His Interest In Other Entities. Every Director Is Required To Submit With The Company Fresh MBP-1 Whenever There Is Change In His Interest From The Earlier Given MBP-1.	MBP-1
3	Intimation By Director For Non-Disqualification	164(2)	Every Director Of The Company In Each Financial Year Will File With The Company Disclosure Of Non- Disqualification.	Form DIR –8
4	Board Meetings	173 & SS-I	Every Company Shall Hold A Minimum Number Of Four Meetings Of Its Board Of Directors Every Year In Such A Manner That Maximum Gap Between Two Meetings Should Not Be More Than 120 (One Hundred Twenty) Days. Company Should Hold Atleast 1 Board Meeting Every Quarter Of Calendar Year.	
5	Board's/Directors' Report	134	Directors' Report Shall Be Prepared By Mentioning Of All The Information Required For Small Company Under Section 134. It Should Be Signed By The "Chairperson" Authorized By The Board, Where He Is Not So Authorized By Atleast 2 Directors.	
6	Notice Of AGM	101 & SS-II	Every Notice Of Annual General Meeting Will Be Prepared As Per Section 101 Of Companies Act 2013 And Secretarial Standard – II.	
7	Sending Of Notice Of AGM	101 & SS-II	Notice Of Annual General Meeting Will Be Send To Followings:-All Directors, Members, Statutory Auditor.	
8	Circulation Of Financial Statement & Other Relevant Docs	136	Company Shall Send To The Members Of The Company Approved Financial Statement(Including Consolidated Financial Statement), Directors' Report And Auditors' Report At Least 21 Clear Days Before The Date Of AGM.(Except In	

			Case Of AGM Is Called On Shorter Notice)	
9	Appointment Of Statutory Auditor	139	Auditor Will Be Appointed For The 5 (Five) Year And Form ADT-1 Will Be File For 5-Year Appointment. After That Every Year In AGM, Shareholder Will Ratify The Auditor But There Is No Need To File ADT-1.	E-Form ADT-1
10	Financial Statement	137	Financial Statement: The Company Is Required To File Its Balance Sheet Along With Statement Of Profit And Loss Account And Directors' Report Within 30 Days Of AGM. Attachment: Balance Sheet, Statement Of Profit & Loss Account (Including Consolidated Financial Statement), Directors' Report, Auditors' Report, Cash Flow Statement.	E-Form AOC-4
11	Annual Return	92	Annual Return: Every Small Company Will File Its Annual Return Within 60 Days Of Holding AGM .Annual Return Will Be For The Period 1 st April To 31 st March. Annual Return Of Every Private Company (Except Small Company) Should Be Signed By Company Secretary In Practice)	E-Form MGT-7
12	Certificate By Company Secretary In Practice	92	Private Company: Having Paid Up Share Capital Of 10 Crores Or More Or Turnover Of Rs.50 Crores Or More Shall Be Certified By A Company Secretary In Practice. This has to be filed with annual return as an attachment.	MGT-8

ANNUAL COMPLIANCES FOR EVERY UNLISTED PUBLIC LIMITED COMPANIES

S.NO.	Particulars	Section & rules & standards	Remarks	Form to be filed
1	Maintenance Of Registers	88	<p>Company will maintain the following mandatory Registers :-</p> <ul style="list-style-type: none"> • Register of Director, Director Shareholding, Members. • Register of loan, guarantee, investment made by the company. • Register of contract with related parties. 	
2	Disclosure Of Interest By Directors	184(1)	<p>Every Director Of The Company In First Meeting Of The Board Of Director In Each Financial Year Will Disclose His Interest In Other Entities.</p> <p>Every Director Is Required To Submit With The Company Fresh MBP-1 Whenever There Is Change In His Interest From The Earlier Given MBP-1.</p>	MBP-1
3	Intimation By Director For Non-Disqualification	164(2)	Every Director Of The Company In Each Financial Year Will File With The Company Disclosure Of Non- Disqualification.	Form DIR –8
4	Board Meetings	173 & SS-I	Every Company Shall Hold A Minimum Number Of Four Meetings Of Its Board Of Directors Every Year In Such A Manner That Maximum Gap Between Two Meetings Should Not Be More Than 120 (One Hundred Twenty) Days. Company Should Hold Atleast 1 Board Meeting Every Quarter Of Calendar Year.	
5	Adoption Of Financials And Director's Report	134	Company Will File MGT-14 Along With Copy Of Board Resolution Within 30 Days Of Board Meeting.	E-Form MGT-14
6	Board's /Directors' Report	134	<p>Directors' Report Shall Be Prepared By Mentioning Of All The Information Required For Small Company Under Section 134.</p> <p>It Should Be Signed Bt The "Chairperson" Authorized By The Board, Where He Is Not So Authorized By Atleast 2 Directors; One Of Them Should Be Managing Director If Any.</p>	
7	Notice Of AGM	101 & SS-II	Every Notice Of Annual General Meeting Will Be Prepared As Per Section 101 Of Companies Act 2013 And Secretarial Standard – II.	
8	Sending Of Notice Of AGM	101 & SS-II	<p>Notice Of Annual General Meeting Will Be Send To Followings:-</p> <ul style="list-style-type: none"> • All Directors, Members, Statutory Auditor. • Secretarial Auditor, If Any. • Debenture Trustee, If Any. 	

9	Circulation Of Financial Statement & Other Relevant Docs	136	Company Shall Send To The Members Of The Company Approved Financial Statement(Including Consolidated Financial Statement), Directors' Report And Auditors' Report At Least 21 Clear Days Before The Date Of AGM.(Except In Case Of AGM Is Called On Shorter Notice)	
10	Appointment Of Statutory Auditor	139	Auditor Will Be Appointed For The 5 (Five) Year And Form ADT-1 Will Be File For 5-Year Appointment.	E-Form ADT-1
			After That Every Year In AGM, Shareholder Will Ratify The Auditor But There Is No Need To File ADT-1.	
11	Financial Statement	137	Financial Statement: The Company Is Required To File Its Balance Sheet Along With Statement Of Profit And Loss Account And Directors' Report Within 30 Days Of AGM.	E-Form AOC-4
			Attachment: Balance Sheet, Statement Of Profit & Loss Account (Including Consolidated Financial Statement), Directors' Report, Auditors' Report, Cash Flow Statement .	
12	Annual Return	92	Annual Return: Every Small Company Will File its Annual Return Within 60 Days Of Holding AGM .Annual Return Will Be For The Period 1 st April To 31 st March.	E-Form MGT-7
			Annual Return Of Every Private Company (Except Small Company) Should Be Signed By Company Secretary In Practice)	
13	Certificate By Company Secretary In Practice	92	Certification Of Annual Return: Having Paid Up Share Capital Of 10 Crores Or More Or Turnover Of Rs. 50 Crores Or More Shall Be Certified By A Company Secretary In Practice.	MGT-8

LIMIT BASED ANNUAL COMPLIANCE FOR UNLISTED PUBLIC COMPANIES

S.No.	Particulars	Section & rules & standards	Remarks	Forms to be filed
1	Compliance for acceptance of deposits	Rule- 16	Company if accept deposit during the year then required to file return of deposit within 30 days of end of financial year.	DPT- 3
2	Appointment of Managing director ,whole-time director or manager	196	Return of appointment and re-appointment of Managing Director or Whole time Director or Manager or KMP.	MR-1
3	Company to have board of directors	149	Appointment of Independent Director.	E-Form DIR-12
4	Company to have board of directors	149	Appointment of Women Director.	E-Form DIR-12
5	Internal audit	138	Appointment of Internal Auditor.	E-Form MGT-14
6	Company secretary	205	<p>All below mentioned company are required to get Secretarial Audit of the Company from the Practicing Company Secretary and report of PCS will be part of Directors' Report (MR-3).</p> <p>a) All Listed Companies</p> <p>b) Every Public Company having</p> <ul style="list-style-type: none"> • Paid-Up Share Capital of Rs. 50 Crore (fifty crore rupees) or more; or • Turnover of Rs. 250 Crore (two hundred fifty crore rupees) or more 	
7	Audit Committee	177	<p>All below mentioned companies are required to constitute a Audit Committee and meetings of Committee will be as per Secretarial Standard- I :</p> <p>i. All public companies with a paid up capital of ten Crores rupees or more;</p> <p>ii. All public companies having turnover of one hundred Crores rupees or more;</p> <p>All public companies, having in aggregate, outstanding loans or borrowings or debentures or deposits exceeding fifty crore rupees or more.</p>	
8	Nomination & Remuneration Committee	178	All below mentioned companies are required to constitute a Nomination & Remuneration Committee and meetings of Committee will be	

			<p>as per Secretarial Standard- I:</p> <ul style="list-style-type: none"> i. All public companies with a paid up capital of ten crore rupees or more; ii. All public companies having turnover of one hundred crore rupees or more; iii. All public companies, having in aggregate, outstanding loans or borrowings or debentures or deposits exceeding fifty crore rupees or more. 	
9	Vigil Mechanism	178	<p>All below mentioned companies are required to constitute a Audit Committee:</p> <ul style="list-style-type: none"> i. The Companies which accept deposits from the Public; <p>The Companies which have borrowed money from banks and public financial institutions in excess of fifty crore rupees.</p>	

ANNUAL COMPLAINTS FOR LISTED COMPANY

S.NO.	Particulars	Section & rules & standards	Remarks	Form to be filed
1	Maintainence of Registers	88	<p>Company will maintain the following mandatory Registers:</p> <ul style="list-style-type: none"> - Register of Director, Director Shareholding, Members. • Register of loan, guarantee, investment made by the company. • Register of contract with related parties. • Register of Key managerial Personnel and their shareholding. 	
2	Disclosure of interest by directors	184(1)	<p>Every Director of the Company in First Meeting of the Board of Director in each Financial Year will disclose his interest in other entities.</p> <p>Every Director is required to submit with the company fresh MBP-1 whenever there is change in his interest from the earlier given MBP-1.</p>	MBP-1
3	Intimation by director for non-disqualification	164(2)	Every Director of the Company in each Financial Year will file with the Company disclosure of non-disqualification.	Form DIR –8
4	Board Meetings	173 & SS-1	Every Company shall hold a minimum number of Four Meetings of its Board of Directors every year in such a manner that Maximum gap between two Meetings should not be more than 120 (One hundred twenty) days. Company should hold Atleast 1 board meeting every quarter of calendar year.	
5	Adoption of Financials and Director's report	179(3)	Company will file MGT-14 along with copy of board resolution within 30 days of board meeting.	E-Form MGT-14
6	Appointment of secretarial auditor	179(3)	Company will file MGT-14 along with copy of board Resolution Within 30 days of Board meeting.	E-Form MGT-14
7	Appointment of cost auditor	148(3)	Company will file copy of Board Resolution within 30 days of Board Meeting.	E-Form CRA-2
8	Appointment of Independent Director.	149	Appointment of Independent Director.	E-Form DIR-12

9	Secretarial Auditor	204	All the Listed Companies are required to appoint Company Secretary as Secretarial Audit.	E-Form MGT-14
10	Secretarial audit	205	Listed Companies are required to get secretarial audit of the company from the practicing company secretary and report of PCS will be part of Directors' report.	MR-3
11	Internal Auditor	138	Company are required to appoint internal auditor and required to file e-form within 30 days of appointment.	E-Form MGT-14
12	Audit Committee	177	Listed Company are required to constitute its Audit Committee and meetings of Committee will be as per Secretarial Standard- I.	
13	Nomination & Remuneration Committee	178	Listed Company are required to constitute its Nomination & Remuneration Committee and meetings of Committee will be as per Secretarial Standard- I.	
14	Stake Holder Relationship Committee	178	Listed Company are required to constitute its Stake Holder Relationship Committee and meetings of Committee will be as per Secretarial Standard- I.	
15	Vigil Mechanism	178	Listed Company is required constituting policy of vigil mechanism.	
16	Return for Change in Stake of Promoter	93	Listed Company shall file a return with the Registrar with respect to change in the number of shares held by promoters and top ten shareholders of such company, within fifteen days of such change.	E-Form MGT-10
17	Return of deposits	Rule- 16	Company if accept deposit during the year then required to return of deposit within 30 days of end of financial year.	E-Form DPT-3
18	Appointment and re-appointment of Managing Director or Whole time Director or Manager or KMP	196	Return of appointment and re-appointment of Managing Director or Whole time Director or Manager or KMP.	MR-1
19	Appointment of KMP	203	Appointment of KMP: Company Required to appoint: <ul style="list-style-type: none"> • Company Secretary • CFO • MD/CEO/WTD 	MR-1
20	Appointment of Women Director	149	Appointment of Women Director.	E-Form DIR-12

21	Notice of AGM	101 & SS-II	Every Notice of Annual General Meeting will be prepared as per Section 101 of Companies Act 2013 and Secretarial Standard – II.	
22	Sending of Notice of AGM	101 & SS-II	Notice of Annual General Meeting will be send to followings:- <ul style="list-style-type: none"> • All Directors, Members, Statutory Auditor. • Secretarial auditor, if any. • Debenture trustee, if any. 	
23	Report on AGM	121	Company shall prepare in the report on each AGM.	E-Form MGT-15
24	Board's /Directors' Report	134	Directors' report shall be prepared by mentioning of all the information required for Small company under Section 134. It should be signed but the "chairperson" authorized by the board, where he is not so authorized by at least 2 directors; one of them should be managing director if any.	
25	Circulation of Financial Statement & other relevant Docs	136	Company shall send to the Members of the Company approved financial statement(including consolidated financial statement), Directors' report and auditors' Report at least 21 clear days before the date of AGM.(Except in case of AGM is called on shorter notice)	
26	Appointment of Statutory Auditor	139	Auditor will be appointed for the 5 (Five) year and form ADT-1 will be file for 5-year appointment. After that every year in AGM, Shareholder will ratify the Auditor but there is no need to file ADT-1.	E-Form ADT-1
27	E- Voting	108	Voting Through Electronic Means :It is mandatory for the Listed Company to provide e-voting facility to Shareholders.	
28	Postal Ballot	110	Voting Through Postal Ballot: There is certain Item for which it is mandatory for the Company to provide Postal Ballot Facility.	
29	XBRL		Every listed company is required to prepare its financial statement in Extensible Business reporting system.	
30	Financial statement	137	Financial Statement: The Company is required to file its Balance Sheet along with statement of profit and Loss account and Directors' Report Within 30 days of AGM.	E-Form AOC-4

			Attachment: Balance Sheet, Statement of Profit & Loss account(including consolidated financial statement), Directors' Report, Auditors' Report, Cash flow statement and Notice of AGM.	
31	Annual Return	92	Annual Return: Every small company will file its annual return within 60 days of holding AGM .Annual return will be for the period 1 st April to 31 st March.	E-Form MGT-7
			Annual return of every private company (Except Small Company) should be signed by Company Secretary In Practice)	
32	Certificate By Company Secretary in Practice	92	Certification of annual return: Having Paid Up share capital of 10 Crores or more or turnover of Rs. 50 Crores or more shall be certified by a company secretary in practice.	MGT-8

SIGNING of Annual Return by a Company Secretary in practice:

1. All Listed Companies
2. Every Public Company;
3. Private Limited Company having:
 - Paid up share capital exceeding 50 Lac, or;
 - Turnover exceeding 2 crore.

Financial Statement: Earlier in Companies Act 1956, Companies were required to prepared (Balance Sheet and Statement of Profit & Loss Account) as a part of Annual Report. But now in Companies Act, 2013 there is a requirement to prepare the following as a part of Financial Statements:

Balance Sheet and Statement of Profit & Loss Account
Cash Flow Statement (Except Small Companies and OPC)
Consolidated Financial Statement.

Secretarial Standard: From 1stJuly 2015 onwards, every meeting will be conducted in consolidation of provisions of Secretarial Standards and Companies Act, 2013. It needs a lot of Concentration.

NOTE: APART FROM THE MANDATORY YEARLY COMPLIANCES FOR THE ABOVE COMPANIES,THERE MAY BE SOME FEW EVENT BASED COMPLIANCES TO BE FOLLOWED BY THE COMPANY.



NOTIFICATIONS

Notification no.	Date	Particulars
G.S.R.(E)	10.03.2016	Companies (Share Capital and Debentures) Amendment Rules, 2016
G.S.R	23.03.2016	Companies (Incorporation) Second Amendment Rules, 2016
S.O.(E)	23.03.2016	Notification for CRC phase-2 Incorporation
G.S.R.358(E)	29.03.2016	Companies (Share Capital and Debentures) 2nd Amendment Rules, 2016
G.S.R.364(E)	30.03.2016	Companies (Accounting Standards) Amendment Rules, 2016
G.S.R.365 (E)	30.03.2016	Companies (Indian Accounting Standards) Amendment Rules, 2016



ORDERS

Particulars	
Companies (Auditor's Report) Order, 2016	View
Companies (Removal of Difficulties) First Order, 2016	View
Companies (Removal of Difficulties) 2nd Order, 2016	View

LATEST UPDATES ON thecompaniesact2013.com

- [MCA Issues Draft Norms For Revival Of Sick Companies](#)
- [News Highlight: Government Considering Amendments To Companies Act: Arun Jaitley](#)
- [Under The Proviso To The Clause\(D\) Of Sub-Section \(2\) Of Section 68 Of The Companies Act, 2013](#)
- [Companies \(Share Capital And Debentures\) Amendment Rules, 2016](#)
- [Bse Circular No.Dcs/Comp/33/2015-16:Mandatory Filing Of Compliances / Information In Electronic Mode](#)
- [News Highlight: Govt Introduces Bill To Further Amend Companies Act In Lok Sabha](#)
- [The Companies \(Amendment\) Bill, 2016](#)
- [Bse Circular No.Dcs/Comp/34/2015-16: Mandatory Filing Of Corporate Governance Report And Shareholding Pattern In Xbrl Mode](#)
- [News Highlight:A New MCA21 Portal For Company Users](#)
- [Companies \(Incorporation\) Second Amendment Rules, 2016](#)
- [Notification For CRC Phase-2 Incorporation](#)
- [Govt To Centralise New Company Registration Process To Improve Ease Of Doing Business](#)
- [G.S.R.\(E\):-Companies \(Share Capital And Debentures\) 2nd Amendment Rules, 2016,Dated 29.03.2016](#)
- [G.S.R.\(E\):-Companies \(Accounting Standards\) Amendment Rules, 2016,Dated 30.03.2016](#)
- [G.S.R.\(E\):-Companies \(Indian Accounting Standards\) Amendment Rules, 2016,Dated 30.03.2016](#)
- [S.O.\(E\):-Companies \(Auditor's Report\) Order, 2016,Dated 29.03.2016](#)
- [S.O.\(E\):-Companies \(Removal Of Difficulties\) First Order, 2016,Dated 29.03.2016](#)
- [S.O.\(E\):-Companies \(Removal Of Difficulties\) 2nd Order, 2016,Dated 29.03.2016](#)

EDITORS COLUMN

An Initiative by www.thecompaniesact2013.com

In Association with:

Arms & Associates LLP

Practicing Company Secretaries

24 ka 1 Jyoti Nagar, Jaipur

Ph.No. 0141-3263017, 3111777

DISCLAIMER

The e-newsletter of thecompaniesact2013.com is designed to provide information of a general nature and is not intended as a substitute for professional consultation and advice in a particular matter. The opinions and interpretations expressed within are those of the author only and may not reflect those of other identified parties.

Thecompaniesact2013.com does not warrant the accuracy and completeness of this newsletter, nor endorse or make any representations about its content. In no event will thecompaniesAct2013.com be liable for any damages whatsoever arising out of the use of or reliance on the contents of this newsletter.