

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

Notification

New Delhi, the 16th January, 2015

G.S.R.....(E)..In exercise of the powers conferred by section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Accounts) Rule, 2014, namely:—

1. (1) These rules may be called the Companies (Accounts) Amendment Rules, 2015.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Companies (Accounts) Rule, 2014,-

(i) after rule 2, following rule shall be inserted, namely:—

“2A. Notice of address at which books of account are to be maintained .-For the purposes of the first proviso to sub-section (1) of section 128, the notice regarding address at which books of account may be kept shall be in Form AOC-5.”

(ii) in rule 6, after the third proviso, the following proviso shall be inserted, namely:-

“Provided also that nothing in this rule shall apply in respect of consolidation of financial statement by a company having subsidiary or subsidiaries incorporated outside India only for the financial year commencing on or after 1st April, 2014.”

(iii) in the Annexure, after Form AOC-4, the following Form shall be inserted, namely:-

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

Amardeep Singh Bhatia, Joint Secretary