

MCA notification – Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Amendment Rules, 2025 – 6th June, 2025

MCA vide its notification dated 6th June, 2025 has amended Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2015. These amendments shall be called the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Amendment Rules, 2025.

These amendments shall come into force with effect from the 14th July, 2025.

I. In rule 3, after sub-rule (1), the following sub-rule shall be inserted, namely: —.
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“(1A) The companies which have filed their financial statements under sub-rule (1), shall also attach a copy of signed financial statements duly authenticated as specified in section 134 of the Act (including Board’s report, auditors’ report and other documents) in PDF format in eForm AOC-4 XBRL.”
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In the said rules, in Annexure-I, for “eForm AOC-4 XBRL”, the following shall be substituted.

Format of e-Form AOC-4 XBRL has been revised.
