

Companies (Accounts) Amendment Rules, 2018

Notification of insertion of a new proviso in Rule 10 of Companies (Accounts) Rules, 2014 on 27th Feb., 2018.

Fresh look of Rule 10 after insertion of aforesaid proviso –

Rule 10. **Statement containing salient features of financial statements-**

The statement containing features of documents referred to in first proviso to sub-section (1) of section 136 shall be in **Form AOC-3**.

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

It may be noted that Form AOC -3A contains three parts namely:

Part I Form of Abridged Financial Statement

Part II Abridged Statement of P&L

Part III Abridged Cash Flow Statements

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