

MCA

Due Date for Filing of
Form CSR-2



Kanu Doshi Group
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**MCA inserts the
following proviso after
the third proviso in
Rule 12 of Companies
Rules, 2014**

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“Provided also that for the financial year 2023-2024, ‘**Form CSR-2**’ shall be filed separately on or before **31st December, 2024** after filing Form No. AOC-4 or Form No. AOC-4-NBFC (Ind AS), as specified in these rules or Form No. AOC-4 XBRL as specified in the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2015 as the case may be.”



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CONCLUSION

- Non-compliance with the CSR reporting obligations can lead to penalties and legal repercussions.
- To avoid such consequences, companies must ensure timely and accurate filing of Form CSR-2, adhering to the prescribed due date i.e **31st December, 2024.**



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