

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii)]

GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS

Notification

New Delhi, dated 4th September, 2015

S.O.----(E). - In exercise of the powers conferred by the sub-section (6) of section 129 of the Companies Act, 2013 (18 of 2013), the Central Government hereby, in public interest, directs that paras 5 (ii) (a) (1), 5 (ii) (a) (2), 5(ii) (e), 5 (iii), 5 (viii) (a), 5 (viii) (b), 5 (viii) (c) and 5 (viii) (e) relating to Additional Information of the General Instructions for preparation of Statement of Profit and Loss in Schedule III of the Companies Act, 2013 shall not apply to government companies producing Defence Equipment including the Space Research subject to fulfilment of following conditions, namely:-

Conditions:

- A. The Board of Directors of the Company has given consent with regard to non-disclosure of information relating to paras 5(ii)(a)(1), 5(ii)(a)(2), 5(ii)(e), 5(iii), 5(viii)(a), 5(viii)(b), 5(viii)(c) and 5(viii)(e), as may be applicable;
- B. The Company shall disclose in the Notes forming part of the balance sheet and profit and loss account, the fact of grant of exemption under this notification;
- C. The company shall comply with the prescribed Accounting Standards;

D. The company shall ensure that its financial statements represent a true and fair state of affairs of its finances; and

E. The company shall maintain and file such information as may be prescribed or called for or required by the government or the Reserve Bank of India or any other regulator.

2. This notification shall be applicable in respect of financial statement prepared in respect of the financial years ending on or after the 31st March, 2016.

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


09/09/15

AMARDEEP SINGH BHATIA

Joint Secretary