

## Ministry of Corporate Affairs extends the due date of filing Form CSR-2

Recently, the Ministry of Corporate Affairs ('MCA') has extended the deadline for filing Form CSR-2 for the financial year ('FY') 2023-24 from 31 March 2025 to 30 June 2025.

### Background

As per Rule 12 (1B) of the Companies (Accounts) Rules, 2014, every company covered under section 135(1) of the Companies Act, 2013, needs to furnish a report on Corporate Social Responsibility ('CSR') in Form CSR-2 for the preceding financial year.

Thus, as per the fourth proviso to Rule 12(1B), companies are allowed to file Form CSR-2 for the FY 2023-24 by 31 March 2025.

### Extension in the filing date

On 19 May 2025, MCA extended the date of furnishing Form CSR-2 to 30 June 2025. To give effect to this provision, an amendment has been made in the Companies (Accounts) Rules, 2014 - fourth proviso to Rule 12 (1B). Thus, Form CSR-2 for FY 2023-24 can now be filed with the ROC by 30 June 2025.

## Weblink

<https://www.mca.gov.in/bin/dms/getdocument?mds=LDpXKzuAigAaviWskXaZDw%253D%253D&type=open>

## Therefore

In the past couple of years, MCA has extended the CSR-2 filing dates and the present extension appears to be in line with earlier notifications. The time extension by 3 months will allow companies an additional time window to ensure compliance with CSR-2 filings.