

**Filing of Balance Sheet and Profit and Loss Account in extensible Business
Reporting Language (XBRL) mode for the financial year commencing on or after
1-4-2011**

General Circular No. 5/2013 [No. 17/161/2012-CL-V], dated 12-2-2013

In continuation of the Ministry's General Circular Nos. 16/2012, dated 6-7-2012, 34/2012, dated 25-10-2012, 39/2012, dated 12-12-2012 and 1/2013 on the subject cited above, it is stated that the time limit to file the financial statements in the XBRL mode without any additional fee/penalty has been extended up to 28th February, 2013 or within 30 days from the due date of AGM of the company, whichever is later.

All other terms and conditions of the General Circular No. 16/2012, dated 6-7-2012 will remain the same.