



MCA amends Forms ADT-1, ADT-2, ADT-3 and ADT-4 of the Companies (Audit and Auditors) Rules, 2014

The MCA has notified the Companies (Audit and Auditors) Amendment Rules, 2025 on 30th May 2025 which amends Rule 13 *Reporting of Frauds by Auditor and Other Matters* of the Companies (Audit and Auditors) Rules, 2014. Key amendments include the following:

- Reporting of fraud by the auditor is required to be filed electronically in Form ADT-4 which was earlier filed physically;
- Forms ADT-1, ADT-2, ADT-3 and ADT-4 have been revised;
- Requirement of reporting fraud on the letterhead of the auditor has been removed.

Inter alia, major amendments in the aforesaid Forms include the following:

Forms	Amendments
ADT-1 Notice to the Registrar by company for appointment of auditor	Additional information to be provided: <ul style="list-style-type: none"> ▪ Whether the recommendation of the Audit Committee constituted u/s 177 of the Companies Act, 2013 has been considered by the Board of Directors before the appointment; ▪ The SRN of INC-28 filed with RoC for Notice of order of the Tribunal for appointment of Auditor.
ADT-2 Application for removal of auditor(s) from his/their office before expiry of term	Auditor's firm registration number and membership number are now divided into 2 different fields.
ADT-3 Notice of resignation by the auditor	Details of "Auditors Firm" and "Auditor signing the audited accounts of the company" are now to be given separately.

Forms

Amendments

ADT-4 Report to the Central Government

The extensive narrative of the fraud including nature, period, amount and person involved etc. is now to be given in a different format.

The above **amendments will come into force for the above forms to be filed from 14th July 2025 onwards**. The revised forms will be available on the V3 portal of MCA from 14th July 2025.

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