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Financial Statements Presentation under Companies Act, ...

Highlights of Financial Reporting Under Companies Act, 2013 stCompanies to follow uniform accounting period i.e. from 1st April to

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31 March of next year, with exception of subsidiaries who with approval of Tribunal may opt for different accounting period. Financial Statements to include cash flow statement and statement of

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at January 1st, 2019, and on French accounting rules that are effective on January 1st, 2019. This edition therefore includes provisions related to new international standards and interpretations related to revenue (IFRS 15), financial instruments (IFRS 91), leases (IFRS 16) and tax uncertainties (IFRIC 23). This publication does not discuss