

Compliance Calendar Quarter July to September, 2021

"The Quarterly Compliance Calendar provides a useful way to track the compliances to be followed during the period with their respective due dates. It would serve as a ready reckoner for corporate compliance team. During the quarter, July to September in every year, the role and responsibility of a Company Secretary / Compliance Office / KMPs in a company is enormous. The compliance calendar for the said quarter is available in through the link of website. Company Secretary/ Compliance Officer may take advantage of the same and in addition advised to take all necessary steps to comply with the provisions of various acts, rules and regulations. Any non-compliance of the various provisions applicable in the Company may bring a severe penalty provisions and may make a governance issue in the Company."

PRIVATE COMPANIES

July to September	<p>There must be atleast four Board Meetings in every calendar year and in the manner that not more than one hundred and twenty days shall intervene between two consecutive meetings in compliance with the provisions of section 173 of the Companies Act, 2013 & Secretarial Standard-1.</p> <p><i>Ministry of Corporate Affairs ("MCA") issued General Circular No. 08/2021 dated May 3, 2021, provides relief to the companies from mandatorily requirement of holding meetings of the Board of the Companies within the intervals of 120 days as provided in section 173 of the Companies Act, 2013. Accordingly, as a onetime relaxation, the gap between two consecutive meetings of the Board may extend to 180 days till the next two quarters (i.e. during the Quarter – April to June 2021 and Quarter – July to September, 2021), instead of 120 days as required in the Companies Act, 2013. However, the companies should ensure to hold minimum 4 meeting in a calendar year.</i></p> <p><i>For detailed notification, please refer the link: http://www.mca.gov.in/Ministry/pdf/GeneralCircularNo8_03052021.pdf</i></p> <p>Where the board of directors are approving any contract or agreement to be entered with any related party under section 188 or in which any director is concerned or interested under section 184(2) of the Companies Act, 2013 then the interested director shall be entitled to participate in respect of such item after disclosure of his interest and register under section 189 of the Companies Act, 2013 in which such transaction is entered shall be placed at next Board Meeting in order to take the signature of all the directors who are present in the meeting.</p> <p>Note: Entry to be made in Register of contracts or arrangements regarding the contract or arrangement entered into by the Company with related party which are either not in its ordinary course of business or not on arm's length basis or both.</p> <p>To hold the meeting of Board of Directors of the Company:</p> <ul style="list-style-type: none"> ❖ To fix the date of board meeting and send notice along with agenda in writing to
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	<p>every director of the company by hand or by speed post or by registered post or by facsimile or by e-mail or by any other electronic means by giving not less than 7 days' notice before the date of meeting, unless the Articles prescribe a longer period. In case of Company sends the notice by speed post or by registered post then additional two days shall be added for the service of notice.</p> <ul style="list-style-type: none"> ❖ In case, the Board meeting is conducted at a shorter notice, the Company may choose an expedient mode of sending notice. ❖ In case the facility of participation through electronic mode is being made available, the notice shall provide the information to the directors about the availability of such facility and provide them necessary information to avail such facility. Further, the notice shall also contain the contact number or e-mail address(es) of the Chairman or the Company Secretary or any other person authorized by the Board, to whom the Director shall confirm in this regard. ❖ To hold the board meeting as per schedule and in compliance with Rule 3 of Companies (Meetings of Board and its Powers) Rules, 2014 if meeting is held through video conferencing or other audio visual means. <p><i>Ministry of Corporate Affairs vide its notification dated June 15, 2021 has omitted Rule 4 of the Companies (Meetings of Board and its Powers) Rules, 2014.</i></p> <p><i>For detailed notification, please refer the link: http://ebook.mca.gov.in/Default.aspx?page=notification</i></p>
	<p>To obtain disclosure with respect to:</p> <ul style="list-style-type: none"> ❖ Change(s) in his/her concern or interest in any company or companies or body corporate in Form MBP-1 from all the directors and Key Managerial Personnel under section 184(1) and 189 of the Companies Act, 2013, respectively.
<p>CSR Committee Meeting</p>	<p>If CSR is applicable on the Company then as per the CSR policy of the company, CSR Committee shall convene its meeting to update the Committee w.r.t. the status of the projects, programs or activities undertaken during the period.</p> <ul style="list-style-type: none"> ❖ Recommendation of Annual Action Plan, CSR Activities and manner of implementation along with Budget for Financial Year 2021 – 22. (If not approved in the meeting convened in the last quarter). ❖ In case of the unspent amount pertaining to the projects other than ongoing projects, company shall transfer such unspent amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year. ❖ Take note of the certificate from the Chief Financial Officer of the Company in the Board Meeting. ❖ If CSR was applicable on the Company during FY 2020-21, the CSR Committee shall recommend to the Board for the approval of the annual report on CSR activities as per the format specified in the Companies (Corporate Social Responsibility Policy) Rules, 2014, which shall form the part of Board's Report (if

	not approved in the meeting convened in the last quarter).
Up to 31 th July	<p>To file RBI Annual Return on foreign assets and liabilities, it is required to be submitted by all the Indian companies which have received FDI and/ or made overseas investment in any of the previous year(s), including current year, by July 31, 2021. It is to be submitted to the RBI through web based portal.</p> <p>Due date of filing FLA return for FY 2020-21 have been extended to 31 July, 2021. Further, if Company would be filing such Annual Return on Foreign Liabilities and Assets (FLA return) based on un-audited (Provisional) financials of Company for FY 20-21, then once the accounts get audited and there are revisions in the provisional information submitted by the company earlier, they are supposed to submit the revised FLA return based on audited accounts by end of September 30, 2021.</p>
Up to 30th September	<p>Every individual who holds a Director Identification Number (DIN) as on March 31 of a Financial Year ("FY") as per these rules shall submit e-form DIR-3-KYC for the said FY to the Central Government on or before September 30 of immediate next FY.</p> <p>Where an individual who has already submitted e-form DIR-3 KYC in relation to any previous financial year, submits web-form DIR-3 KYC-WEB through the web service upto September 30 of immediate next FY.</p>
Form MGT-14 Resolutions & Agreements to be filed	Form MGT-14 is required to be filed within 30 days from the date of passing the Board resolution or entering into agreement in respect of matters covered as per the provisions of section 117(3) of the Companies Act 2013, except clause (g) the said sub section.
Approval of Financial Statements and AGM related matters	<p>To fix a Board meeting in the manner stated above for consideration of Financial Statements and all other AGM related matters.</p> <ul style="list-style-type: none"> - To take note of disclosures received from the Directors and Key Managerial Personnel (KMPs), if any - To take note of minutes of previous Board and Committee Meetings, if any - To take note of Circular resolutions passed since last board meeting. - To appoint and fix the remuneration of Internal Auditor of the Company, if applicable. - To take note of Secretarial Audit Report for the FY 2020-21, if applicable - To take note Cost Audit Report for the FY 2020 -21, if applicable - To take note of Internal Audit Report for the FY 2020-21, of the Company, if applicable. - To approve the auditors' fees and to recommend the appointment of Statutory Auditors, if any. - To recommend the dividend, if any - To approve the standalone and consolidated financial statements (Including Statement containing salient features of the financial statement of Subsidiaries/associate companies/joint ventures in form AOC-1). - To appoint and fix the remuneration of Secretarial Auditors of the Company, if applicable - To consider and approve of Annual Action Plan, CSR Activities along with Budget for Financial Year 2021 – 22. (If not approved in the meeting convened in the last quarter) - To take note of the certificate from the Chief Financial Officer confirming the CSR expenditure of the Company, if applicable. - To approve CSR Annual Report and to take note of the certificate from the

	<p>Chief Financial Officer of the Company.</p> <ul style="list-style-type: none"> - To appoint and fix the remuneration of Cost Auditor 2021 - 22, if applicable - To appoint and fix the remuneration of Secretarial Auditor 2021 - 22, if applicable - To appoint and fix the remuneration of Internal Auditor 2021 - 22, if applicable - To approve Cost Audit Report and Cost Records, if applicable - To approve particulars of contract or arrangements with related parties in prescribed Form AOC - 2. - To approve the Board's Report along with annexures - To approve the place of maintaining the books of accounts, if maintained at a place other than registered office - To approve all other special business which is to be included in the notice of Annual General Meeting. - To fix the AGM date (If Financial year of the company ends on 31st March of this year the Annual General Meeting shall be held on or before 30th September, 2021. However, gap between two Annual General Meetings should not be more than 15 months). - To take note of Compliance Report under Section 205 of the Companies Act, 2013 for the quarter ended June, 2021, if applicable - To approve the notice of AGM and authorize any director or the company secretary for the issuance of notice of the AGM <ul style="list-style-type: none"> - To check: <ul style="list-style-type: none"> a. Regularization of additional director b. Appointment /Re - appointment of Statutory Auditors c. Appointment / Re-appointment of Managerial Personnel, as may be applicable d. Any other item requiring shareholders' approval - If Dividend declared by the Company at AGM, a separate bank account is to be opened and the dividend amount must be deposited with the bank within a period of five days from the date of declaration. - Thereafter the dividend amount shall be distributed among the entitled shareholders of the company within thirty days from the date of the declaration. - If, Dividend is not paid or claimed within thirty days from the date of the declaration to any shareholder entitled to the payment of the dividend, the company shall, within seven days from the date of expiry of the said period of thirty days, transfer the total amount of dividend which remains unpaid or unclaimed to a special account to be opened by the company in that behalf in any scheduled bank to be called the Unpaid Dividend Account. - Further, the unpaid or unclaimed Dividend transferred to the Unpaid Dividend Account of a company, which remains unpaid or unclaimed for a period of seven years from the date of such transfer shall be transferred by the company along with interest accrued, if any, thereon to the Investor Education and Protection Fund as per the IEPF Rules, 2016.
Website	<p>The website of the company shall be updated by uploading the following:</p> <ul style="list-style-type: none"> ❖ Notice of Annual General Meeting ❖ Composition of the CSR Committee, and CSR Policy and Projects approved by the Board

	<ul style="list-style-type: none"> ❖ Resignation from a directorship ❖ Annual return i.e. Form MGT – 7 along with the Form MGT – 8 and other necessary attachments. ❖ Details of establishment of Vigil Mechanism, if applicable
AGM Notice	<p>For the purpose of reckoning twenty-one days clear Notice, the day of sending the Notice and the day of Meeting shall not be counted. Further in case the company sends the Notice by post or courier, an additional two days shall be provided for the service of Notice.</p> <p>Notice and accompanying documents may be given at a shorter period of time if consent in writing is given thereto, by physical or electronic means, by not less than ninety-five per cent of the Members entitled to vote at such meeting.</p> <p>Notice shall specify the day, date, time and full address of the venue of the Meeting.</p> <p><u>Physical Meeting:</u></p> <p>Notice shall contain complete particulars of the venue of the Meeting including route map and prominent land mark for easy location. In case of companies having a website, the route map shall be hosted along with the Notice on the website.</p> <p>Notice shall be accompanied, by an attendance slip and a Proxy form (MGT-11) with clear instructions for filling, stamping, signing and/or depositing the Proxy form</p> <p>An opportunity should be provided to the members to register his e-mail address and changes therein from time to time with the company or with the concerned depository.</p> <p>Notice of the meeting shall be sent by prescribed mode as mentioned in Section 20 of the Companies Act, 2013 and Secretarial Standard-2.</p> <p>If notice is sent through electronic mode, then procedure prescribed in Rule 18 of Companies (Management and Administration) Rules, 2014 is to be complied with.</p> <p><u>Virtual Meeting:</u></p> <p>If Company decides to hold AGM through Video Conferencing (VC) or other audio visual means (OAVM) as per the MCA circular No. 14/2020 dated April 08, 2020, No. 17/2020 dated April 13, 2020, No. 20/2020 dated May 05, 2020 and No. 02/2021 dated January 13, 2021 (Circulars), there is no need to annex attendance slip, route map with prominent land mark for easy location, and Proxy form. However, compliances applicable to private company are to be ensured as mentioned in the circulars.</p> <p><i>MCA vide Circular No. 02/2021 dated 13th January, 2021, has allowed companies to conduct their AGM (which will become due in the year 2021) through VC or OAVM up to 31st December, 2021 in accordance with the requirements provided in paragraphs 3 and 4 of the MCA Circular No. 20/2020 dated 05th May, 2020.</i></p> <p><i>Further MCA clarified that this Circular shall not be construed as conferring any extension of time for holding of AGMs by the companies under the Companies Act, 2013, and the companies which do not adhere to the relevant timelines shall remain subject to legal action under the Companies Act, 2013.</i></p>

<p>Annual Report to be forwarded to entitled persons</p>	<p>Board's Report along with the copies of full financial statement including consolidated financial statements, if any along with its attachments shall be sent to every Director, member, Auditor of the Company, trustees of the debenture holder and to all other entitled persons not less than 21 days before the date of meeting.</p> <p><i>Due to Covid-19 Pandemic, MCA circular No. 14/2020 dated April 08, 2020, No. 17/2020 dated April 13, 2020, No. 20/2020 dated May 05, 2020 and No. 02/2021 dated January 13, 2021 (Circulars) decided that In view of the prevailing situation, owing to the difficulties involved in dispatching of physical copies of the financial statements (including Board's report, Auditor's report or other documents required to be attached therewith), such statements shall be sent only by email to the members, trustees for the debenture-holder of any debentures issued by the company, and to all other persons so entitled. Physical dispatch of the Annual Report is at the option of the Company in current scenario.</i></p>				
<p>Inspection of documents</p>	<p>All documents referred to in the accompanying Notice and the Explanatory Statement shall be open for inspection and time and place for inspection should be specified in the Explanatory Statement to notice of AGM. However, due to COVID pandemic, in case the Company is convening through VC/OAVM, then inspection of the documents must be available to the members electronically.</p>				
<p>AGM Compliances</p>	<p>For the purpose of AGM, the following shall be taken care of-</p> <ul style="list-style-type: none"> ❖ Unless the articles of the Company otherwise provide, the members personally present at the meeting shall elect one of themselves to be Chairman thereof on show of hands. ❖ Quorum <table border="1" data-bbox="451 1150 1065 1224" style="margin-left: 20px;"> <tr> <td>Companies</td> <td>Quorum</td> </tr> <tr> <td>Private Company</td> <td>2</td> </tr> </table> ❖ Auditor shall, either by himself or through his authorized representative, who shall also be qualified to be an auditor, attend the AGM. He shall have a right to be heard at such meeting on any part of the business which concerns him as the auditor. ❖ Register of Directors and Key Managerial Personnel and their shareholding and Register of Contracts or Arrangements with related parties shall be kept open for inspection at every AGM. ❖ Proxy shall not have the right to speak at such meeting and shall not be entitled to vote except on a poll or as per Articles of Association of the Company. However, if the company decides to convene AGM through VC/OAVM, then members cannot appoint proxy to attend the AGM. ❖ If the company decides to convene AGM through VC/OAVM then the company has to ensure compliances as per the MCA circular No. 14/2020 dated April 8, 2020, No. 17/2020 dated April 13, 2020, No. 20/2020 dated May 05, 2020, and No. 02/2021 dated January 13, 2021 which are stated below: 	Companies	Quorum	Private Company	2
Companies	Quorum				
Private Company	2				

	<ul style="list-style-type: none"> - Transcript shall be recorded and kept in the safe custody the recorded transcript of the meeting. - Attendance of members through VC or OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013. - The facility for joining the meeting shall be kept open at least 15 minutes before the time scheduled to start the meeting and shall not be closed till the expiry of 15 minutes after such scheduled time. - At least one independent director (where the company is required to appoint one), and the auditor or his authorized representative, who is qualified to be the auditor shall attend such meeting through VC or OAVM.
<p>ROC Compliance relating to AGM</p>	<ul style="list-style-type: none"> ❖ To file Form DIR - 12 with the ROC for the regularization of additional director as a Director at the AGM, within 30 days from the date of passing the resolution in the AGM. ❖ In case any special resolution(s) is passed by the company at the AGM, the same is required to be filed in Form MGT - 14 with the ROC within 30 days from the date of passing such resolution(s). ❖ If the company decides to convene AGM through VC/OAVM, then the company has to file all resolutions passed (including Ordinary resolution) shall be filed with ROC within 60 days of passing and such resolutions clearly indicating that the mechanism provided in the MCA circulars dated MCA circular No. 14/2020 dated April 8, 2020, No. 17/2020 dated April 13, 2020, No. 20/2020 dated May 05, 2020, and No. 02/2021 dated January 13, 2021 and along with other provisions of the Companies Act, 2013 and rules made thereunder were duly complied. ❖ To file the Financial Statements including Consolidated Financial Statements, if applicable, in Form AOC-4 (Form AOC - 4 CFS, if applicable) or Form AOC-4 XBRL (if applicable) (with the ROC within 30 days from the date of Annual General Meeting. If the Company has Foreign Subsidiary then Accounts of Foreign Subsidiary is also to be attached and filed with Form AOC-4 (Form AOC - 4 CFS, if applicable) or Form AOC-4 XBRL (if applicable). Further, Financial Statement audited (under any law of the country of its incorporation) is in a language other than English, along with a translated copy of financial statement in English. ❖ To file annual return in Form MGT-7 with the ROC within 60 days from the date of Annual General Meeting. (copy of MGT-8 is also required to be attached if applicable upon the company). ❖ Appointment letter is to be given to the auditor after his appointment and notice of his appointment to be filed with ROC in Form ADT-1 within 15 days of appointment. ❖ Appointment letter should be sent to the appointed directors, if any. ❖ To file other documents/ E-forms as per businesses transacted at the AGM, as per the relevant provisions of the Act.
<p>Secretarial Standards</p>	<p>As per Section 118(10) of the Companies Act, 2013 read with the provisions of Secretarial Standards effective from October 1, 2017 as amended up to 31st December,</p>

	<p>2020 issued by the Institute of Company Secretaries of India (ICSI) and notified by the Ministry of Corporate Affairs (MCA), the Companies needs to comply with the applicable Secretarial Standards.</p> <p>Quick links: Guidance Note on Meetings of the Board of Directors: https://www.icsi.edu/media/webmodules/GN_on_Meetings_of_BOD_3122020.pdf Guidance Note on General Meetings: https://www.icsi.edu/media/webmodules/GN_on_General_Meetings_31122020.pdf</p> <p>Due to COVID-19 outbreak and lockdown situation prevailing in the Country, various provisions of the Companies Act, 2013 and rules made there under have already been relaxed by the MCA for ease of compliance by the stakeholders and the ICSI has issued clarification/ Guidance on applicability of Secretarial Standards on Meetings of the Board of Directors (SS – 1) and General Meetings (SS – 2) dated 03.04.2020 and 15.04.2020</p> <p>Quick links: https://www.icsi.edu/media/webmodules/ssb/Guidance_on_applicability_of_SS-1.pdf https://www.icsi.edu/media/webmodules/ssb/Guidance_on_SS-2_15_04_2020.pdf</p>
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LISTED COMPANIES

<p>July September</p>	<p>to</p>	<p><u>Audit Committee:</u> There must be an Audit Committee meeting in every calendar quarter to review the details of related party transactions entered into by the Company pursuant to the omnibus approval, inter-alia, and other functions of the Committee as stated under Section 177 of the Companies Act, 2013 and Regulation 18 read with Part C of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p><u>Nomination and Remuneration Committee:</u> There must be at least one meeting in a year as per Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p><u>Stakeholders Relationship Committee:</u> There must be at least one meeting in a year as per Regulation 20 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p><u>Risk Management Committee:</u> There must be at least two meetings in a year as per Regulation 21 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p>Note: The provisions of this regulation shall be applicable to top 1000 listed entities, determined on the basis of market capitalization, as at the end of the immediate previous financial year.</p> <p>*<u>Constitution of Committee:</u> The Risk Management Committee shall have minimum three members with majority of them being members of the board of directors, including at least one independent director. The Chairperson of the Risk management committee shall be a member of the board of directors and senior executives of the listed entity</p>
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	<p>may be members of the committee.</p> <p>*Shall ensure compliance within six months from such date i.e. May 06, 2021.</p> <p>For checking applicability, please refer the link mentioned below: https://www.bseindia.com/static/about/downloads.aspx</p>
	<p><u>Board Meeting:</u></p> <p>There must be atleast four Board Meetings in every calendar year and in the manner that not more than one hundred and twenty days shall intervene between two consecutive meetings in compliance with the provisions of section 173 of the Companies Act, 2013 & Secretarial Standard-1.</p> <p><i>Ministry of Corporate Affairs ("MCA") issued General Circular No. 08/2021 dated May 3, 2021, provides relief to the companies from mandatorily requirement of holding meetings of the Board of the Companies within the intervals of 120 days as provided in section 173 of the Companies Act, 2013. Accordingly, as a onetime relaxation, the gap between two consecutive meetings of the Board may extend to 180 days till the next two quarters (i.e. during the Quarter – April to June 2021 and Quarter – July to September, 2021), instead of 120 days as required in the Companies Act, 2013. However, the companies should ensure to hold minimum 4 meeting in a calendar year.</i></p> <p>However, w.r.t board meeting of the Listed Company, it shall adhere to the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 i.e. Financial Results shall be submitted quarterly and year – to – date standalone and consolidated financial results to the stock exchange within forty – five days of end of each quarter.</p> <p><i>For detailed notification, please refer the link: http://www.mca.gov.in/Ministry/pdf/GeneralCircularNo8_03052021.pdf</i></p>
	<p>Where the Board of directors are approving any contract or agreement to be entered with any related party under section 188 or in which any director is concerned or interested under section 184(2) of the Companies Act, 2013 takes place, register under section 189 of the Companies Act, 2013 in which such transaction is entered shall be placed at next Board Meeting in order to take the signature of all the directors who are present in the meeting.</p> <p>Note: Entry to be made in Register of contracts or arrangements regarding the contract or arrangement entered into by the Company with related party which are either not in its ordinary course of business or not on arm's length basis or both.</p>
	<p>To hold the meeting of Board of Directors of the Company:</p> <ul style="list-style-type: none"> ❖ To fix the date of Board meeting and send notice along with agenda in writing to every director of the company/ any other entitled person, by hand or by speed post or by registered post or by facsimile or by e-mail or by any other electronic means by giving not less than 7 day notice before the date of meeting, unless the Articles prescribe a longer period. In case of Company sends the notice by speed post or by registered post then additional two days shall be added for the service of notice.

	<ul style="list-style-type: none"> ❖ In case, the Board meeting conducted at a shorter notice, the Company may choose an expedient mode of sending notice. ❖ In case the facility of participation through electronic mode is being made available, the notice shall provide the information to the directors about the availability of such facility and provide them necessary information to avail such facility. Further, the notice shall also contain the contact number or e-mail address (es) of the Chairman or the Company Secretary or any other person authorized by the Board, to whom the Director shall confirm in this regard. ❖ To hold the Board meeting as per schedule and in compliance with Rule 3 of Companies (Meetings of Board and its Powers) Rules, 2014 if meeting is held through video conferencing or other audio visual means. <p><i>Ministry of Corporate Affairs vide its notification dated June 15, 2021 has omitted Rule 4 of the Companies (Meetings of Board and its Powers) Rules, 2014.</i></p> <p><i>For detailed notification, please refer the link: http://ebook.mca.gov.in/Default.aspx?page=notification</i></p>
	<p>To obtain disclosure with respect to:</p> <ul style="list-style-type: none"> ❖ Change(s) in his/her concern or interest in any company or companies or body corporate in Form MBP-1 from all the directors and Key Managerial Personnel under section 184(1) and 189 of the Companies Act, 2013, respectively. ❖ To obtain the information about the changes in the committee positions held by every director in other listed entities in terms of Regulation 26(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. ❖ In case of change in shareholding of non – executive directors in the listed entity, including shareholding as a beneficial owner under Regulation 36(3)(e) of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015.
<p>CSR Committee Meeting</p>	<p>CSR Committee shall convene its meeting to recommend the following to the Board for its approval:</p> <ul style="list-style-type: none"> ❖ Recommendation of Annual Action Plan, CSR Activities and manner of implementation along with Budget for Financial Year 2021 – 22. (If not approved in the meeting convened in the last quarter). ❖ In case of the unspent amount pertaining to the projects other than ongoing projects, company shall transfer such unspent amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year. ❖ Take note of the certificate from the Chief Financial Officer of the Company in the Board Meeting. ❖ If CSR was applicable on the Company during FY 2020-21, the CSR Committee shall recommend to the Board for the approval of the annual report on CSR activities as per the format specified in the Companies (Corporate Social

	Responsibility Policy) Rules, 2014, which shall form the part of Board's Report (if not approved in the meeting convened in the last quarter).
Up to 31 th July	<p>To file RBI Annual Return on foreign assets and liabilities, it is required to be submitted by all the Indian companies which have received FDI and/ or made overseas investment in any of the previous year(s), including current year by July 31, 2021. It is to be submitted to the RBI through web based portal.</p> <p>Due date of filing FLA return for FY 2020-21 have been extended to 31 July, 2021. Further, if Company would be filing such Annual Return on Foreign Liabilities and Assets (FLA return) based on un-audited (Provisional) financials of Company for FY 20-21, then once the accounts get audited and there are revisions in the provisional information submitted by the company earlier, they are supposed to submit the revised FLA return based on audited accounts by end of September 30, 2021.</p>
21 st July	<p><u>Holding of specified securities and shareholding pattern:</u> To submit a statement showing holding of securities and shareholding pattern separately for each class of securities, in the format specified by the Board from time to time within twenty-one days from the end of each quarter as per Regulation 31(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p><u>Grievance Redressal Mechanism:</u> A statement giving the number of investor complaints pending at the beginning of the quarter, those received during the quarter, disposed of during the quarter and those remaining unresolved at the end of the quarter within twenty-one days from the end of each quarter as per Regulation 13(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p><u>Corporate Governance Report:</u> To submit a quarterly compliance report on corporate governance in the format as specified by the Board from time to time to the recognised stock exchange(s) within twenty one days from the end of each quarter as per Regulation 27(2)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p>
30 th July	<p><u>Reconciliation of share certificate Audit report:</u> To obtain a Reconciliation of share certificate Audit report as per Regulation 76 of SEBI (Depositories and participants) Regulation, 2018 from a Practicing Company Secretary or Practicing Chartered Accountant and to send to all the stock exchanges where the shares of the company are listed.</p>
14 th August	<p><u>Audited/ Un – Audited Standalone and Consolidated Financial Results:</u> To submit quarterly and year-to-date standalone and consolidated financial results to the stock exchange within forty – five days of end of each quarter.</p> <ul style="list-style-type: none"> ❖ To fix the date of board meeting and send notice in writing to every director of the company by hand or by speed post or by registered post or by facsimile or by e-mail or by any other electronic means by giving not less than 7 days' notice before the date of meeting, unless the Articles prescribe a longer period. In case of Company sends the notice by speed post or by registered post or then additional two days shall be added for the service of notice. ❖ In case the facility of participation through electronic mode is being made available, the notice shall provide the information to the directors about the availability of such facility and provide them necessary information to avail such

facility. Further, the notice shall also contain the contact number or e-mail address (es) of the Chairman or the Company Secretary or any other person authorized by the Board, to whom the Director shall confirm in this regard.

- ❖ To hold the Board meeting as per schedule and in compliance with Rule 3 of Companies (Meetings of Board and its Powers) Rules, 2014 if meeting is held through video conferencing or other audio visual means.
- ❖ To intimate the date of Board meeting to the Stock Exchange at least 5 days in advance (excluding the date of the intimation and date of the meeting), where the standalone and consolidated financial results viz. quarterly, half yearly, or annual, as the case may be, are to be considered.
- ❖ Certificate from chief executive officer and chief financial officer of the listed entity shall be placed before the board that the financial results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.
- ❖ To submit quarterly and year-to-date standalone and consolidated (if applicable) financial results to the stock exchange within forty-five days of end of each quarter in terms of Regulation 33(3)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- ❖ To submit the limited review report in case of submission of unaudited financial results or audit report in case of submission of audited financial results by the company in terms of Regulation 33(3)(c) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. As per Regulation 33(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entity shall ensure that the statutory auditor of a listed entity shall undertake a limited review of the audit of all the entities/ companies whose accounts are to be consolidated with the listed entity as per AS 21 in accordance with guidelines issued by the Board on this matter.
- ❖ To publish the financial results as specified in Regulation 33, along with the modified opinions(s) or reservation(s), if any expressed by auditor, within 48 hours of conclusion board meeting in at least one English daily newspaper circulating in the whole or substantially the whole of India and in one daily newspaper published in the language of the region, where the registered office of the company is situated (the matter of publication should also be in regional language in regional newspaper).

Note: If both the standalone and consolidated financial results are submitted, then the company shall need to publish the consolidated financial results along with turnover, profit before tax and profit after tax on standalone basis as a foot note and also the link of the website from which the standalone results are available.

	<ul style="list-style-type: none"> ❖ To send copy of newspaper clippings to Stock exchange simultaneously after publishing in the newspaper. ❖ As per Schedule III, Part A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, companies are required to submit the financial results to the Stock Exchange within 30 minutes of closure of the Meeting (The listed entity must ensure that if board meeting is held for more than one day, then the financial results shall be disclosed within 30 minutes of end of the meeting for the day on which it has been considered).
Dividend Declaration	<ul style="list-style-type: none"> ❖ To intimate the declaration of dividend date of board meeting to the Stock Exchange at least 2 working days in advance (excluding the date of intimation and date of meeting) as per Regulation 29 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. ❖ If interim/final dividend is declared/recommend, the company should intimate the Stock Exchanges within 30 minutes of closure of the Meeting, where such dividend is declared. ❖ To intimate to all the recognized stock exchange at least 7 working days in advance (excluding the date of intimation and record date), about the book closure or record date as per Regulation 42 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. ❖ To make an advertisement in English newspaper and in vernacular language, where the registered office of the company is situated, at least 7 days before the date of book closure stating the date, place and venue of the meeting and dates of closure of its transfer books and purpose of closure of books. ❖ To recommend or declare all dividend at least five working days (excluding the date of intimation and the record date) before the record date fixed for the purpose. ❖ If dividend is declared by the Company, a separate bank account need to be opened and the dividend amount must be deposited with the bank within a period of five days from the date of declaration. ❖ Thereafter, the dividend amount shall be distributed among the entitled shareholders of the company within thirty days from the date of the declaration. ❖ If, Dividend is not paid or claimed within thirty days from the date of the declaration to any shareholder entitled to the payment of the dividend, the company shall, within seven days from the date of expiry of the said period of thirty days, transfer the total amount of dividend which remains unpaid or unclaimed to a special account to be opened by the company in that behalf in any scheduled bank to be called the Unpaid Dividend Account.

	<ul style="list-style-type: none"> ❖ Further, the unpaid or unclaimed Dividend transferred to the Unpaid Dividend Account of a company, which remains unpaid or unclaimed for a period of seven years from the date of such transfer shall be transferred by the company along with interest accrued, if any, thereon to the Investor Education and Protection Fund as per the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016.
<p>30th September, 2021</p>	<p>To hold the Board Meeting for approval of below mentioned matters:</p> <ul style="list-style-type: none"> ❖ To fix the date of board meeting and send notice in writing to every director of the company by hand or by speed post or by registered post or by facsimile or by e-mail or by any other electronic means by giving not less than 7 days' notice before the date of meeting, unless the Articles prescribe a longer period. In case of Company sends the notice by speed post or by registered post or then additional two days shall be added for the service of notice. ❖ In case the facility of participation through electronic mode is being made available, the notice shall provide the information to the directors about the availability of such facility and provide them necessary information to avail such facility. Further, the notice shall also contain the contact number or e-mail address (es) of the Chairman or the Company Secretary or any other person authorized by the Board, to whom the Director shall confirm in this regard. ❖ To hold the Board meeting as per schedule and in compliance with Rule 3 of Companies (Meetings of Board and its Powers) Rules, 2014 if meeting is held through video conferencing or other audio visual means. <p><i>Note: MCA vide its notification dated 15th June, 2021 has omitted Rule 4 of the Companies (Meetings of Board and its Powers) Rules, 2014. Consequent upon the said amendment, Board Meeting may be held through video conferencing or other audio visual means in accordance with Rule 3 of The Companies (Meetings of Board and its Powers) Rules, 2014 in compliance with Section 173 read with the rules made thereunder.</i></p> <ul style="list-style-type: none"> ❖ To hold the board meeting as per schedule and in compliance with Section 173 read with the rules made thereunder. <ul style="list-style-type: none"> - To take note of disclosure/declaration(s) received from the directors and Key Managerial Personnel of the Company - To take note of the specific disclosure received from the directors in respect of proposed contract or arrangement in the meeting - To take on record Committee Meetings Minutes - To take note of resolution passed by circulation by board of directors since last board meeting, if any - To take note of the disclosure/submission(s) to stock exchange where the securities of the Company are listed in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - To take note of Related Party Transactions for the quarter ended June 30, 2021

- To take note minutes of the Board Meetings of subsidiaries of the Company
- To recommend the dividend on per share basis (all dividend and/or cash bonuses should be recommended or declared at least 5 working days before commencement of the closure of its transfer books or the record date fixed for the purpose).
- To approve and consider items as per Part A of Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- To review the compliance certificate on the laws applicable to the Company for the quarter ended June 30, 2021
- To approve annual action plan in pursuance of Corporate Social Responsibility Policy of the Company and CSR Budget, Projects and Programs for the Financial Year 2021 – 22 (if not approved in last quarter)
- To consider and recommend the payment of dividend, if any, for the Financial Year 2020 -21
- To consider and approve opening of Dividend Account
- To take on record the certificate from chief executive officer & CFO on Financial Results for the quarter ended June 30, 2021 under Regulation 33(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- To consider and approve the Audited Financial Results (Standalone and Consolidated) along with the Auditors Report under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- To appoint Internal Auditor for the FY 2021 -22
- To appoint Secretarial Auditor for the FY 2021 -22
- To take note of Secretarial Audit Report for the FY 2020-21
- To take note Internal Audit Report for the FY 2020 -21
- To take note Cost Audit Report for the FY 2020 -21
- To appoint Cost Auditor for the FY 2021 -22, if applicable
- To recommend remuneration to Cost Auditor for approval at AGM
- To approve the Annual Report on CSR for the Financial Year 2020 -21
- To take note of Annual Secretarial Compliance Report of the FY 2020-21
- To recommend the appointment of auditors
- To recommend the appointment of retiring directors
- To approve the Board's Report along with its annexures including Corporate Governance Report, Management Discussion and Analysis and Business Responsibility Report for the Financial Year ended March 31, 2021
- To approve all other special business which is to be included in the notice of AGM
- To fix AGM date (If Financial year of the company ends on 31st March of this year the Annual General Meeting must be held on or before 30th September, 2021. However, gap between two Annual General Meetings should not be more than 15 months).
- To fix book closure dates/record date
- To fix dates for remote e-voting by shareholders (remote e-voting should remain open for not less than 3 days and shall close at 5:00 PM on the date preceding the date of the general meeting)
- To fix record date for determining shareholders, holding shares either in physical form or in dematerialized form, who may cast their vote

	<p>electronically</p> <ul style="list-style-type: none"> - To appoint Scrutinizer for scrutinizing the results of remote e-voting for the AGM - To appoint an agency for providing e – voting services for the AGM - To approve the notice for convening the AGM
Upto 30th September	<p>Every individual who holds a Director Identification Number (DIN) as on 31st March of a financial year as per these rules shall submit e-form DIR-3-KYC for the said financial year to the Central Government on or before 30th September of immediate next financial year.</p> <p>Where an individual who has already submitted e-form DIR-3 KYC in relation to any previous financial year, submits web-form DIR-3 KYC-WEB through the web service upto 30th September of immediate next financial year.</p>
Form MGT-14 Powers exercised in Board Meeting	<p>Form MGT-14 is required to be filed within 30 days from the date of passing the Board resolutions, if any of powers are exercised in Board Meeting as contained in Section 117(3) of the Companies Act 2013 and Rule 8 of the Companies (Meetings of Board and its Powers) Rules, 2014.</p>
AGM Notice	<p>For the purpose of reckoning twenty-one days clear Notice, the day of sending the Notice and the day of Meeting shall not be counted. Further in case the company sends the Notice by post or courier, an additional two days shall be provided for the service of Notice.</p> <p>Notice and accompanying documents may be given at a shorter period of time if consent in writing is given thereto, by physical or electronic means, by not less than ninety-five per cent of the Members entitled to vote at such meeting.</p> <p>Notice shall specify the day, date, time and full address of the venue of the Meeting.</p> <p><u>Physical Meeting:</u></p> <p>Notice shall contain complete particulars of the venue of the Meeting including route map and prominent land mark for easy location. In case of companies having a website, the route map shall be hosted along with the Notice on the website.</p> <p>Notice shall be accompanied, by an attendance slip and a Proxy form (MGT-11) with clear instructions for filling, stamping, signing and/or depositing the Proxy form</p> <p>An opportunity should be provided to the members to register his e-mail address and changes therein from time to time with the company or with the concerned depository.</p> <p>Notice of the meeting shall be sent by prescribed mode as mentioned in Section 20 of the Companies Act, 2013 and Secretarial Standard-2.</p> <p>If notice is sent through electronic mode, then procedure prescribed in Rule 18 of Companies (Management and Administration) Rules, 2014 is to be complied with.</p> <p><u>Virtual Meeting:</u></p> <p>If Company decides to hold AGM through Video Conferencing (VC) or other audio visual means (OAVM) as per the MCA circular No. 14/2020 dated April 08, 2020, No. 17/2020</p>

	<p>dated April 13, 2020, No. 20/2020 dated May 05, 2020 and No. 02/2021 dated January 13, 2021 (Circulars) and SEBI vide its Circular Nos. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020, and SEBI/HO/CFD/ CMD2/CIR/P/2021/11 dated January 15, 2021, there is no need to annex attendance slip, route map with prominent land mark for easy location, and Proxy form. However, compliances applicable to public company are to be ensured as mentioned in the circulars.</p> <ul style="list-style-type: none"> • Before sending the notices and copies of the financial statements, etc. a public notice by way of advertisement be published at least once in a vernacular newspaper in the principal vernacular language of the district in which the registered office of the Company is situated and having a wide circulation in that district, and at least once in English language in an English newspaper having a wide circulation in that district, preferably both newspapers having electronic editions and specifying in the advertisement information as mentioned in the circular. • Transcript shall be maintained and recorded in safe custody by the Company. In case of a public company, the recorded transcript of the meeting, shall as soon as possible, be also made available on the website (if any) of the Company. <p><i>MCA vide Circular No. 02/2021 dated 13th January, 2021, has allowed companies to conduct their AGM (which will become due in the year 2021) through VC or OAVM up to 31st December, 2021 in accordance with the requirements provided in paragraphs 3 and 4 of the MCA Circular No. 20/2020 dated 05th May, 2020.</i></p> <p><i>Further, MCA clarified that this Circular shall not be construed as conferring any extension of time for holding of AGMs by the companies under the Companies Act, 2013, and the companies which do not adhere to the relevant timelines shall remain subject to legal action under the Companies Act, 2013.</i></p> <p><i>Note: The top 100 listed entities by market capitalization, determined as on March 31st of every financial year, shall hold their annual general meetings within a period of five months from the date of closing of the financial year. Further, SEBI vide Circular no. SEBI/HO/CFD/CMD1/P/CIR/2021/602 dated July 23, 2021 extended the time period for holding annual general meetings within a period of six months from the date of closing of the Financial Year 2020 – 21.</i></p> <p><i>For detailed circular, please refer the link:</i> https://www.sebi.gov.in/legal/circulars/jul-2021/extension-of-time-for-holding-the-annual-general-meeting-agm-by-top-100-listed-entities-by-market-capitalization_51318.html</p>
<p>Annual Report to be forwarded to entitled persons</p>	<ul style="list-style-type: none"> ❖ Soft copies of full annual report to all those shareholder(s) who have registered their email address(es) either with the listed entity or with any depository; ❖ Hard copy of statement containing the salient features of all the documents, as prescribed in Section 136 of Companies Act, 2013 or rules made thereunder to those shareholder(s) who have not so registered; ❖ Hard copies of full annual reports to those shareholders, who request for the same <p>Due to Covid-19 Pandemic, MCA circular No. 14/2020 dated April 08, 2020, No. 17/2020 dated April 13, 2020, No. 20/2020 dated May 05, 2020 and No. 02/2021 dated January</p>

	<p>13, 2021 and SEBI vide general circular SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021 read with circular no. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020 dispensed the requirement of sending physical copies of annual report to shareholders under Regulation 36 (1)(b) and (c) and Regulation 58 (1)(b) &(c) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and requirement of proxy for general meetings held through electronic mode, are extended for listed entities, till December 31, 2021.</p> <p>For detailed notification, please refer the link: Circular no. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020: https://www.sebi.gov.in/legal/circulars/may-2020/additional-relaxation-in-relation-to-compliance-with-certain-provisions-of-sebi-listing-obligations-and-disclosure-requirements-regulations-2015-covid-19-pandemic-46661.html</p> <p>SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021: https://www.sebi.gov.in/legal/circulars/jan-2021/relaxation-from-compliance-with-certain-provisions-of-the-sebi-listing-obligations-and-disclosure-requirements-regulations-2015-due-to-the-covid-19-pandemic-48790.html</p>
Postal Ballot	<p>Every company, except One Person Companies and other companies having less than or equal to two hundred Members, shall transact items of business as prescribed, only by means of postal ballot instead of transacting such business at a General Meeting in accordance with the section 110(1)(a) of the Companies Act, 2013 and Rule 22(16) of the Companies (Management and Administration) Rule, 2014 and Secretarial Standard-2.</p> <p>Items of business which shall be passed only by postal ballot</p> <ul style="list-style-type: none"> ❖ alteration of the objects clause of the memorandum and in the case of the company in existence immediately before the commencement of the Act, alteration of the main objects of the memorandum ❖ alteration of articles of association in relation to insertion or removal of provisions which are required to be included in the articles of a company in order to constitute it a private company ❖ change in place of registered office outside the local limits of any city, town or village ❖ change in objects for which a company has raised money from public through prospectus and still has any unutilized amount out of the money so raised ❖ issue of shares with differential rights as to voting or dividend or otherwise ❖ variation in the rights attached to a class of shares or debentures or other securities ❖ buy-back of shares by a company ❖ appointment of a Director elected by small shareholders ❖ sale of the whole or substantially the whole of an undertaking of a company or

	<p>where the company owns more than one undertaking, of whole or substantially the whole of any of such undertakings</p> <ul style="list-style-type: none"> ❖ giving loans or extending guarantee or providing security in excess of the limit specified any other Resolution prescribed under any applicable law rules or regulations. <p><i>MCA vide General Circular No. 10/2021 dated 23.06.2021 has clarified on passing of ordinary and special resolutions by companies by holding extra-ordinary general meeting through VC or OAVM or passing of certain matters only through postal ballot without convening general meeting in accordance with the framework provided in the General Circulars No. 14/2020 dated April 8, 2020, No. 17/2020 dated April 13, 2020, No. 22/2020 dated 15.06.2020 the time period upto December 31, 2021.</i></p>						
<p>Annual Report to be forwarded to Stock Exchanges</p>	<ul style="list-style-type: none"> ❖ A copy of the annual report sent to the shareholders along with the notice of the annual general meeting not later than the day of commencement of dispatch to its shareholders; ❖ In the event of any changes to the annual report, the revised copy along with the details of and explanation for the changes shall be sent not later than 48 hours after the annual general meeting ❖ The annual report shall contain any other disclosures specified in Companies Act, 2013 along with other requirements as specified in Schedule V of these regulations. ❖ Filings in respect of Annual Report have to be filed by all the listed entities in XBRL mode in addition to the currently used PDF mode mandatorily at the time of filing of financial results in the form AOC-4XBRL with the ROC. 						
<p>Inspection of Financial Statements and other documents</p>	<p>All documents referred to in the accompanying Notice and the Explanatory Statement shall be open for inspection and time and place for inspection should be specified in the Explanatory Statement to notice of AGM. However, due to COVID pandemic, in case the Company is convening through VC/OAVM, then inspection of the documents must be available to the members electronically.</p>						
<p>AGM Compliances</p>	<p>For the purpose of AGM, the following shall be taken care of:</p> <ul style="list-style-type: none"> ❖ Unless the articles of the Company otherwise provide, the members personally present at the meeting shall elect one of themselves to be Chairman thereof on show of hands. ❖ Auditor shall, either by himself or through his authorized representative, who shall also be qualified to be an auditor, attend the AGM. He shall have a right to be heard at such meeting on any part of the business which concerns him as the auditor. ❖ Secretarial Auditor shall, either by himself or through his authorized representative shall be present at the AGM. ❖ Quorum <table border="1" data-bbox="505 1791 1239 1898"> <thead> <tr> <th>Companies</th> <th>Number of members on the date of meeting</th> <th>Quorum</th> </tr> </thead> <tbody> <tr> <td>Public</td> <td>Not more than 1000</td> <td>5</td> </tr> </tbody> </table> 	Companies	Number of members on the date of meeting	Quorum	Public	Not more than 1000	5
Companies	Number of members on the date of meeting	Quorum					
Public	Not more than 1000	5					

	<table border="1" data-bbox="505 182 1239 289"> <tr> <td data-bbox="505 182 667 247">Company</td> <td data-bbox="667 182 984 247">More than 1000 but upto 5000</td> <td data-bbox="984 182 1239 247">15</td> </tr> <tr> <td data-bbox="505 247 667 289"></td> <td data-bbox="667 247 984 289">More than 5000</td> <td data-bbox="984 247 1239 289">30</td> </tr> </table> <p data-bbox="459 327 1495 457">The Chairman of the Audit Committee, Nomination and Remuneration Committee and the Stakeholders Relationship Committee, or any other Member of any such Committee authorised by the Chairman of the respective Committee to attend on his behalf, shall attend the Annual General Meeting</p> <ul style="list-style-type: none"> <li data-bbox="415 501 1487 529">❖ Following documents are to be kept open for inspection at every AGM, inter-alia, : <ul style="list-style-type: none"> <li data-bbox="415 571 1398 598">- Register of Directors and Key Managerial Personnel and their shareholding <li data-bbox="415 604 1219 632">- Register of Contracts and Arrangements with related parties <li data-bbox="415 638 1279 665">- Certificate from statutory auditor on the ESOP Scheme(s), if any. <li data-bbox="415 701 1495 766">❖ Proxy shall not have the right to speak at such meeting and shall not be entitled to vote except on a poll. 	Company	More than 1000 but upto 5000	15		More than 5000	30
Company	More than 1000 but upto 5000	15					
	More than 5000	30					
<p data-bbox="126 772 347 835">ROC Compliance relating to AGM</p>	<ul style="list-style-type: none"> <li data-bbox="415 772 1495 835">❖ To file Form DIR - 12 with the ROC for the regularization of additional director within 30 days from the date of passing the resolution in the AGM. <li data-bbox="415 877 1495 972">❖ In case any special resolution(s) or ordinary resolution(s) is passed by the company at the AGM, the same is required to be filed in Form MGT - 14 with the ROC within 30 days from the date of passing such resolution(s). <li data-bbox="415 1014 1495 1213">❖ If the company decides to convene AGM through VC/OAVM, then the company has to file all resolutions passed (including Ordinary resolution) shall be filed with ROC within 60 days of passing and such resolutions clearly indicating that the mechanism provided in the MCA circulars dated 08.04.2020, 13.04.2020 and 05.05.2020 along with other provisions of the Companies Act, 2013 and rules made thereunder were duly complied. <li data-bbox="415 1255 1495 1528">❖ To file the Financial Statements including Consolidated Financial Statements, if applicable, in Form AOC-4 (Form AOC - 4 CFS, if applicable) or Form AOC-4 XBRL (if applicable) (with the ROC within 30 days from the date of Annual General Meeting. If the Company has Foreign Subsidiary then Accounts of Foreign Subsidiary is also to be attached and filed with Form AOC-4 (Form AOC - 4 CFS, if applicable) or Form AOC-4 XBRL (if applicable). Further, Financial Statement audited (under any law of the country of its incorporation) is in a language other than English, along with a translated copy of financial statement in English. <li data-bbox="415 1570 1495 1665">❖ To file annual return in Form MGT-7 with the ROC within 60 days from the date of Annual General Meeting. (Copy of MGT-8 is also required to be attached if applicable upon the company). <li data-bbox="415 1707 1495 1759">❖ Report on AGM shall be prepared in prescribed manner and should be filed with Registrar in Form MGT-15 within 30 days of conclusion of AGM. <li data-bbox="415 1801 1495 1896">❖ Appointment letter is to be given to the auditor after his appointment and notice of his appointment to be filed with ROC in Form ADT-1 within 15 days of appointment. 						

<p>Stock Exchange Compliances relating to AGM</p>	<ul style="list-style-type: none"> ❖ To submit proceedings of the Annual General Meeting to the Stock Exchange not later than twenty four hours from the occurrence of event or information; ❖ To submit to the stock exchange, within two working days of conclusion of its General Meeting, details regarding the voting results in the prescribed format under Regulation 44 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. However, here it is noticeable that the report of scrutinizer has to be submitted within 2 working days in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 or 3 days in terms of requirement of Companies Act, 2013, whichever is earlier.
<p>Other than Quarterly Compliances</p>	<ul style="list-style-type: none"> ❖ In terms of Regulation 32(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 following statement(s) on a quarterly basis for public issue, rights issue, preferential issue etc. <ul style="list-style-type: none"> a. indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable; b. indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilisation of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilisation of funds. ❖ In terms of Regulation 32(6) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, where the the listed entity has appointed a monitoring agency to monitor utilisation of proceeds of a public or rights issue, the listed entity shall submit to the stock exchange(s) any comments or report received from the monitoring agency within 45 days from the end of each quarter.
<p>Secretarial Standards</p>	<p>As per section 118(10) of the Companies Act, 2013 provisions of effective from October 1, 2017 as amended up to 31st December, 2020 issued by the Institute of Company Secretaries of India (ICSI) and notified by the Ministry of Corporate Affairs (MCA), the Companies needs to comply with the applicable Secretarial Standards.</p> <p>Quick links: Guidance Note on Meetings of the Board of Directors: https://www.icsi.edu/media/webmodules/GN_on_Meetings_of_BOD_3122020.pdf Guidance Note on General Meetings: https://www.icsi.edu/media/webmodules/GN_on_General_Meetings_31122020.pdf</p> <p>Due to COVID-19 outbreak and lockdown situation prevailing in the Country, various provisions of the Companies Act, 2013 and rules made there under have already been relaxed by the MCA for ease of compliance by the stakeholders and the ICSI has issued clarification/ Guidance on applicability of Secretarial Standards on Meetings of the Board of Directors (SS – 1) and General Meetings (SS – 2) dated 03.04.2020 and 15.04.2020</p> <p>Quick links: https://www.icsi.edu/media/webmodules/ssb/Guidance_on_applicability_of_SS-1.pdf https://www.icsi.edu/media/webmodules/ssb/Guidance_on_SS-2_15_04_2020.pdf</p>

Items to be placed before the Board

Actions by the Board as per Listing Regulations	<ul style="list-style-type: none"> ❖ In case of any change or appointment of new share transfer agent, the tripartite agreement between listed company, existing share transfer agent and new share transfer agent shall be placed in the subsequent meeting of the board of directors. This regulation shall not be applicable to the units issued by mutual funds that are listed on recognized stock exchange(s) in terms of Regulation 7(4) and 7(6) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	<ul style="list-style-type: none"> ❖ To place on quarterly basis, before the board of directors, a statement giving the number of investor complaints pending at the beginning of the quarter, those received during the quarter, disposed of during the quarter and those remaining unresolved at the end of the quarter in terms of Regulation 13(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	<ul style="list-style-type: none"> ❖ To review, periodically, the compliance reports pertaining to all laws applicable to the listed entity, prepared by the listed entity as well as steps taken by the listed entity to rectify instances of non-compliances in terms of the Section 205 of Companies Act, 2013 and Regulation 17(3) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	<ul style="list-style-type: none"> ❖ The board shall satisfy itself that plans are in place for orderly succession for appointment to the board of directors and senior management in terms of Regulation 17(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	<ul style="list-style-type: none"> ❖ To lay down the code of conduct for all members of the board of directors and senior management which include the duties of independent directors as laid down in Companies Act, 2013 in term of Regulation 17(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	<ul style="list-style-type: none"> ❖ To board shall recommend all fees or compensation, if any, paid to non – executive directors, including independent directors in terms of Regulation 17 (6) (a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	<ul style="list-style-type: none"> ❖ To place minimum information before the board of directors as specified in Part A of Schedule II in terms of Regulation 17(7) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	<ul style="list-style-type: none"> ❖ To provide the compliance certificate to the board of directors by the chief executive officer and the chief financial officer as specified in Part B of Schedule II in terms of Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	<ul style="list-style-type: none"> ❖ To lay down the procedures to inform members of the Board about the risk assessment and minimization procedures in terms of 17(9)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	<ul style="list-style-type: none"> ❖ The board of directors shall be responsible for framing, implementing and monitoring the risk management plan for the listed entity in terms of Regulation 17(9)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	<ul style="list-style-type: none"> ❖ The evaluation of independent directors shall be done by the entire board of

	<p>directors which shall include performance of directors and fulfillment of the independence criteria. The directors subject to evaluation shall not participate in terms of Regulation 17(10) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <ul style="list-style-type: none"> ❖ On January 5, 2017, SEBI has issued a circular as a guidance note on Board evaluation. The hyperlink of the same has been included here http://www.sebi.gov.in/cms/sebi_data/attachdocs/1483607537807.pdf. ❖ The independent directors of the company shall hold at least one meeting in a financial year, without the attendance of non-independent directors and members of management.
	<ul style="list-style-type: none"> ❖ The board of directors shall define the role and responsibility of the Risk Management Committee and may delegate monitoring and reviewing of the risk management plan to the committee and such other functions as it may deem fit such function shall specifically cover cyber security.
	<ul style="list-style-type: none"> ❖ At least one independent director of the listed company shall be the director on the Board of Director of the unlisted material subsidiary company in terms of Regulation 24 (1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	<ul style="list-style-type: none"> ❖ To place the minutes of the meetings of the board of directors of the unlisted subsidiary at the meeting of the board of directors of the listed entity in terms of Regulation 24(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	<ul style="list-style-type: none"> ❖ The management of the unlisted subsidiary shall periodically bring to the notice of the board of directors of the listed entity, a statement of all significant transactions and arrangements entered into by the unlisted subsidiary in terms of Regulation 24(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	<ul style="list-style-type: none"> ❖ Top 500 listed entities by market capitalization calculated as on March 31 of the preceding financial year, shall undertake Directors and Officers insurance ('D and O insurance') for all their independent directors of such quantum and for such risks as may be determined by its board of directors.
	<ul style="list-style-type: none"> ❖ No employee including key managerial personnel or director or promoter of a listed entity shall enter into any agreement for himself / herself or on behalf of any other person, with any shareholder or any other third party with regard to compensation or profit sharing in connection with dealings in the securities of such listed entity, unless prior approval for the same has been obtained from the Board of Directors.
	<ul style="list-style-type: none"> ❖ To make disclosures of any events or information which are material in the opinion of the board of directors of the company in terms of Regulation 30(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. (Events specified in Para A of Part A of Schedule III are deemed to be material events)
	<ul style="list-style-type: none"> ❖ To make disclosure of the events specified in Para B of Part A of Schedule III in terms of Regulation 30(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, based on application of the guidelines for materiality, as specified in Regulation 30(4). (Regulation 30(4)(i):

	<p>Criteria for determination of materiality of events/ information:</p> <p>(a) the omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly; or</p> <p>(b) the omission of an event or information is likely to result in significant market reaction if the said omission came to light at a later date;</p> <p>(c) in case where the criteria specified in sub-clauses (a) and (b) are not applicable, an event/ information may be treated as being material if in the opinion of the board of directors of listed entity, the event/ information is considered material.)</p>
	<ul style="list-style-type: none"> ❖ To frame a policy for determination of materiality, based on criteria specified in regulation 30(4)(i), duly approved by its board of directors, which shall be disclosed on its website in terms of Regulation 30(4)(ii) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	<ul style="list-style-type: none"> ❖ In terms of Regulation 30(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 to authorize one or more Key Managerial Personnel: <ul style="list-style-type: none"> • for determining materiality of an event or information • for making disclosures to stock exchange(s) ❖ The contact details of such personnel shall be disclosed to the stock exchange(s) and on the listed entity's website.
	<ul style="list-style-type: none"> ❖ In terms of Regulation 40(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the board of directors may delegate the power of transfer of securities to a committee or to compliance officer or to the registrar to an issue and/or share transfer agent(s). ❖ The board of directors and/or the delegated authority shall attend to the formalities pertaining to transfer of securities at least once in a fortnight. ❖ The delegated authority shall report on transfer of securities to the board of directors in each meeting.
	<ul style="list-style-type: none"> ❖ A certificate from CFO or the person responsible for financial management certifying that the funds so disbursed for the purpose of CSR have been utilised for the purposes and in the manner as approved by it.
	<ul style="list-style-type: none"> ❖ To place on quarterly basis, before the board of directors, Reconciliation of Share Capital Audit Report under Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018.

POLICIES TO BE FORMULATED AS PER SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Policies as per Listing Regulations	<ul style="list-style-type: none"> ❖ To formulate an effective vigil mechanism/whistle blower policy enabling stakeholders, including individual employees and their representatives bodies, to freely communicate their concerns about illegal or unethical practices as per Regulation 4 (2) (d) (iv) and Regulation 22 (1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	<ul style="list-style-type: none"> ❖ To formulate a policy in terms of Regulation 9 of the SEBI (Listing Obligations and

	<p>Disclosure Requirements) Regulations, 2015 for preservation of documents, approved by its board of directors, classifying them in at least two categories as follows-</p> <p>(a) documents whose preservation shall be permanent in nature; (b) documents with preservation period of not less than eight years after completion of the relevant transactions.</p> <p>❖ The listed entity may keep documents specified above in electronic mode.</p>
	<p>❖ To formulate a policy for determining 'material' subsidiary in terms of explanation of Regulation 16(1)(c) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p>
	<p>❖ To formulate a code of conduct in terms of Regulation 17(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for all members of board of directors and senior management of the listed entity. The code of conduct shall incorporate the duties of independent directors as laid down in the Companies Act, 2013.</p>
	<p>❖ In terms of Regulation 17(9)(a) & (b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 to lay down procedures to inform members of board of directors about risk assessment and minimization procedures and frame risk management plan.</p>
	<p>❖ To formulate a policy on materiality of related party transactions and on dealing with related party transactions in terms of Regulation 23(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p>
	<p>❖ To formulate familiarization program for independent directors which shall include nature of the industry in which the listed entity operates, business model of the listed entity, roles, rights, responsibilities of independent directors and any other relevant information in terms of Regulation 25(7) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p>
	<p>❖ To frame a policy for determination of materiality, based on criteria specified in regulation 30(4)(ii), duly approved by its board of directors, which shall be disclosed on its website in terms of Regulation 30(4)(ii) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p>
	<p>❖ To formulate archival policy in terms of Regulation 30(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p>❖ The listed entity shall disclose on its website all such events or information which has been disclosed to stock exchange(s) under this regulation, and such disclosures shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website.</p>
	<p>❖ Top 1000 listed entities based on market capitalization, calculated as on March 31 of every financial year, shall formulate dividend distribution policy in terms of Regulation 43A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p>❖ The Policy shall be disclosed on the website and a web - link shall also be provided in Annual Reports.</p>

	<ul style="list-style-type: none"> ❖ Contents of the policy: <ul style="list-style-type: none"> ❖ the circumstances under which the shareholders of the listed entities may or may not expect dividend; ❖ the financial parameters that shall be considered while declaring dividend; ❖ internal and external factors that shall be considered for declaration of dividend; ❖ policy as to how the retained earnings shall be utilized; and ❖ parameters that shall be adopted with regard to various classes of shares
	<ul style="list-style-type: none"> ❖ Policy relating to remuneration of the directors, key managerial personnel and other employees as per Part D of Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. ❖ Devising a Policy on diversity of board of directors as per Part D of Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. ❖ Risk Management Policy as per Part D of Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

SEBI (PROHIBITION OF INSIDER TRADING) REGULATIONS, 2015

Insider Trading	<ul style="list-style-type: none"> ❖ Every person on appointment as a key managerial personnel or a director of the company or upon becoming a promoter or member of the promoter group shall disclose his holding of securities of the company as on the date of appointment or becoming a promoter, to the company within seven days of such appointment or becoming a promoter.
	<ul style="list-style-type: none"> ❖ Continual Disclosures to be given by every promoter, member of the promoter group, designated person and director of every company in respect of securities acquired or disposed of within two trading days of such transaction if: <ul style="list-style-type: none"> - Value of securities traded (in one transaction or a series) over a calendar quarter aggregates to a traded value in excess of 10 lakh rupees or such other specified value. ❖ Every Company shall notify such particulars to the stock exchange within 2 trading days of receipt of the disclosure or from becoming aware of such information in format prescribed by SEBI. <p>Quick Link of format prescribed by SEBI: https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210209-40&attachedId=136b48d5-deb2-45a6-9de6-09bdc3d58f3d</p>
	<ul style="list-style-type: none"> ❖ Disclosure by other connected persons Any company with its securities listed may require any connected person or class of connected persons to make disclosures of holding and trading in securities in such form and at such frequency as determined by the company in order to monitor compliance with these regulations.
	<ul style="list-style-type: none"> ❖ Trading window <p>Trading window shall be closed from the end of the closure of each quarter till the 48 hours after the declaration of financial results in the Board Meeting.</p>

	<p>Further, the trading window shall be closed when the compliance officer determines that a designated person or class of designated persons can reasonably be expected to have possession of unpublished price sensitive information.</p> <ul style="list-style-type: none"> ❖ Trading plan <p>An insider shall be entitled to formulate a trading plan and present it to the compliance officer for approval and public disclosure pursuant to which trades may be carried out on his behalf in accordance with such plan</p> <ol style="list-style-type: none"> i. Such trading plan shall not entail commencement of trading on behalf of the insider earlier than six months from the public disclosure of the plan. ii. Such trading plan shall not entail trading for the period between the twentieth trading day prior to the last day of any financial period for which results are required to be announced by the issuer of the securities and the second trading day after the disclosure of such financial results. iii. Such trading plan shall entail trading for a period of not less than twelve months iv. Such trading plan shall not entail overlap of any period for which another trading plan is already in existence v. Such trading plan shall set out either the value of trades to be effected or the number of securities to be traded along with the nature of the trade and the intervals at, or dates on which such trades shall be effected; and <ul style="list-style-type: none"> ❖ Updation of the Structured digital database containing the names of such persons or entities as the case may be with whom information is shared along with the Permanent Account Number or any other identifier authorized by law where Permanent Account Number is not available.
	<ul style="list-style-type: none"> ❖ As per Regulation 9A(3) of the SEBI (Prohibition of Insider Trading) Regulations, 2015 (as amended), the board of directors of every listed company and the board of directors or head(s) of the organisation of intermediaries and fiduciaries shall ensure that the Chief Executive Officer or the Managing Director or such other analogous person ensures compliance with regulation 9 and sub-regulations (1) and (2) of the regulation. ❖ As per Regulation 9A(4) of the SEBI (Prohibition of Insider Trading) Regulations, 2015 (as amended), the Audit Committee of a listed company or other analogous body for intermediary or fiduciary shall review compliance with the provisions of these regulations at least once in a financial year and shall verify that the systems for internal control are adequate and are operating effectively.
<p>Policy and Code (s)</p>	<ul style="list-style-type: none"> ❖ Policy for determination of 'legitimate purpose' as a part of "Codes of Fair Disclosure and Conduct" formulated under Regulation 3 and 8 of SEBI (Prohibition of Insider Trading) Regulations, 2015. ❖ Policy on whistle Blower Policy to make employees aware of such Policy to enable employees to report instances of leak of unpublished price sensitive information under Regulation 9 (6) of SEBI (Prohibition of Insider Trading) Regulations, 2015. ❖ Code of practices and procedures for fair disclosure of Unpublished Price Sensitive Information formulated under Regulation 8 of SEBI (Prohibition of Insider Trading) Regulations, 2015. ❖ Code of Conduct to regulate, monitor and report trading by its designated persons

	and immediate relatives of designated persons as set out in Schedule B under Regulation 9(1) of SEBI (Prohibition of Insider Trading) Regulations, 2015.
Reporting to STX regarding violations under SEBI (Prohibition of Insider Trading) Regulations, 2015 relating to the Code of Conduct (CoC)	<p>SEBI vide Circular No. SEBI/HO/ISD/ISD/CIR/P/2020/135 dated July 23, 2020, had Specified the standard format for reporting of violations related to CoC in terms of clause 13 of Schedule B (in case of listed companies) and clause 11 of Schedule C (in case of intermediaries and fiduciaries) read with Regulation 9 of the PIT Regulations, the listed companies, intermediaries and fiduciaries.</p> <p>Quick Link of format prescribed by SEBI: https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20200724-10&attachedId=90535fe2-15f6-4eab-81e9-7322528fc486</p>

UNLISTED PUBLIC COMPANIES

Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Material unlisted subsidiaries incorporated in India shall undertake secretarial audit and shall annex a secretarial audit report by a company secretary in practice, in such form as specified, with the annual report of the listed entity.
July to September	<p>There must be at least four Board Meetings in every calendar year and in the manner that not more than one hundred and twenty days shall intervene between two consecutive meetings in compliance with the provisions of section 173 of the Companies Act, 2013 & Secretarial Standard-1.</p> <p><i>Ministry of Corporate Affairs ("MCA") issued General Circular No. 08/2021 dated May 3, 2021, provides relief to the companies from mandatorily requirement of holding meetings of the Board of the Companies within the intervals of 120 days as provided in section 173 of the Companies Act, 2013. Accordingly, as a onetime relaxation, the gap between two consecutive meetings of the Board may extend to 180 days till the next two quarters (i.e. during the Quarter – April to June 2021 and Quarter – July to September, 2021), instead of 120 days as required in the Companies Act, 2013. However, the companies should ensure to hold minimum 4 meeting in a calendar year.</i></p> <p><i>For detailed notification, please refer the link:</i> http://www.mca.gov.in/Ministry/pdf/GeneralCircularNo8_03052021.pdf</p> <p>Where the Board of directors are approving any contract or agreement to be entered with any related party under section 188 or in which any director is concerned or interested under</p>

	<p>section 184(2) of the Companies Act, 2013 takes place, register under section 189 of the Companies Act, 2013 in which such transaction is entered shall be placed at next Board Meeting in order to take the signature of all the directors who are present in the meeting.</p> <p>Note: Entry to be made in Register of contracts or arrangements regarding the contract or arrangement entered into by the Company with related party which are either not in its ordinary course of business or not on arm's length basis or both.</p> <p>To hold the meeting of Board of Directors of the Company:</p> <ul style="list-style-type: none"> ❖ To fix the date of Board meeting and send notice in writing to every director of the company by hand or by speed post or by registered post or by facsimile or by e-mail or by any other electronic means by giving not less than 7 days' notice before the date of meeting, unless the Articles prescribe a longer period. In case of Company sends the notice by speed post or by registered post, then additional two days shall be added for the service of notice. ❖ In case, the Board meeting conducted at a shorter notice, the Company may choose an expedient mode of sending notice. ❖ In case the facility of participation through electronic mode is being made available, the notice shall provide the information to the directors about the availability of such facility and provide them necessary information to avail such facility. Further, the notice shall also contain the contact number or e-mail address (es) of the Chairman or the Company Secretary or any other person authorized by the Board, to whom the Director shall confirm in this regard. ❖ To hold the Board meeting as per schedule and in compliance with Rule 3 of Companies (Meetings of Board and its Powers) Rules, 2014 if meeting is held through video conferencing or other audio visual means. <p><i>Note: MCA vide its notification dated 15th June, 2021 has omitted Rule 4 of the Companies (Meetings of Board and its Powers) Rules, 2014. Consequent upon the said amendment, Board Meeting may be held through video conferencing or other audio visual means in accordance with Rule 3 of The Companies (Meetings of Board and its Powers) Rules, 2014 in compliance with Section 173 read with the rules made thereunder.</i></p> <p>To obtain disclosures with respect to:</p> <ul style="list-style-type: none"> ❖ Change in his concern or interest in any company or companies or body corporate in Form MBP-1 from all the directors and Key Managerial Personnel under section 184(1) and 189 of the Companies Act, 2013, respectively.
<p>CSR Committee Meeting</p>	<p>CSR Committee shall convene its meeting to recommend the following to the Board for its approval:</p> <ul style="list-style-type: none"> ❖ Recommendation of Annual Action Plan, CSR Activities and manner of implementation along with Budget for Financial Year 2021 - 22. (If not approved in the meeting convened in the last quarter).

	<ul style="list-style-type: none"> ❖ In case of the unspent amount pertaining to the projects other than ongoing projects, company shall transfer such unspent amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year. ❖ Take note of the certificate from the Chief Financial Officer of the Company in the Board Meeting. ❖ If CSR was applicable on the Company during FY 2020-21, the CSR Committee shall recommend to the Board for the approval of the annual report on CSR activities as per the format specified in the Companies (Corporate Social Responsibility Policy) Rules, 2014, which shall form the part of Board's Report (if not approved in the meeting convened in the last quarter).
<p>Approval of Financial Statements and AGM related matters</p>	<p>To fix a Board meeting in the manner stated above for consideration of Financial Statements and all other AGM related matters:</p> <ul style="list-style-type: none"> - To take note of disclosures received from the Directors and Key Managerial Personnel (KMPs), if any - To take note of minutes of previous Board and Committee Meetings, if any - To take note of Circular resolutions passed since last board meeting. - To approve the auditors' fees and to recommend the appointment of Statutory Auditors, if any - To approve the standalone and consolidated financial statements (Including Statement containing salient features of the financial statement of Subsidiaries/associate companies/joint ventures in form AOC-1). - To appoint and fix the remuneration of Secretarial Auditors for the Financial Year 2021 - 22 of the Company, if applicable - To appoint and fix the remuneration of Internal Auditors for the Financial Year 2021 - 22 of the Company, if applicable - To take note of Secretarial Audit Report for the Financial Year 2020 - 21 of the Company, if applicable. - To take note of Internal Audit Report for the Financial Year 2020 - 21 of the Company, if applicable. - To recommend the dividend, if any - To approve CSR Annual Report for the Financial Year 2020 -21 and to take note of the certificate from the Chief Financial Officer of the Company. - To appoint and fix the remuneration of Cost Auditor Report for the Financial Year 2021 - 22, if applicable - To approve Cost Audit Report and Cost Records Report for the Financial Year 2021 - 22, if applicable - To approve the Board's Report along with annexures Report for the Financial Year 2020 -21 - To approve particulars of contract or arrangements with related parties in prescribed Form AOC - 2. - To approve the place of maintaining the books of accounts, if maintained at a place other than registered office - To approve all other special business which is to be included in the notice of Annual General Meeting. - To fix the AGM date (If Financial year of the company ends on 31st March of this year the Annual General Meeting must be held on or before 30th September, 2021. However,

	<p>gap between two Annual General Meetings should not be more than 15 months).</p> <ul style="list-style-type: none"> - To approve the notice of AGM and authorize any director or the company secretary for the issuance of notice of the AGM - To check: <ul style="list-style-type: none"> a) Regularization of additional director b) Appointment / Re-appointment of Managerial Personnel, as may be applicable c) Any other item requiring shareholders' approval d) Ratification of Cost Auditor's remuneration. <ul style="list-style-type: none"> ❖ If Dividend declared by the Company at AGM, a separate bank account is to be opened and the dividend amount must be deposited with the bank within a period of five days from the date of declaration. ❖ Thereafter the dividend amount shall be distributed among the entitled shareholders of the company within thirty days from the date of the declaration. ❖ If, Dividend is not paid or claimed within thirty days from the date of the declaration to any shareholder entitled to the payment of the dividend, the company shall, within seven days from the date of expiry of the said period of thirty days, transfer the total amount of dividend which remains unpaid or unclaimed to a special account to be opened by the company in that behalf in any scheduled bank to be called the Unpaid Dividend Account. <p>Further, the unpaid or unclaimed Dividend transferred to the Unpaid Dividend Account of a company, which remains unpaid or unclaimed for a period of seven years from the date of such transfer shall be transferred by the company along with interest accrued, if any, thereon to the Investor Education and Protection Fund as per the IEPF Rules, 2016.</p>
Form MGT-14 Powers exercised in Board Meeting	Form MGT-14 is required to be filed within 30 days from the date of passing the Board resolutions, if any of powers are exercised in Board Meeting as contained in section 117(3) of the Companies Act 2013 and Rule 8 of the Companies (Meetings of Board and its Powers) Rule 2014.
AGM Notice	<p>For the purpose of reckoning twenty-one days clear Notice, the day of sending the Notice and the day of Meeting shall not be counted. Further in case the company sends the Notice by post or courier, an additional two days shall be provided for the service of Notice.</p> <p>Notice and accompanying documents may be given at a shorter period of time if consent in writing is given thereto, by physical or electronic means, by not less than ninety-five per cent of the Members entitled to vote at such meeting.</p> <p><u>Physical Meeting:</u></p> <p>Notice shall specify the day, date, time and full address of the venue of the Meeting. Notice shall contain complete particulars of the venue of the Meeting including route map and prominent land mark for easy location. In case of companies having a website, the route map shall be hosted along with the Notice on the website.</p> <p>Notice shall be accompanied, by an attendance slip and a Proxy form (MGT-11) with clear instructions for filling, stamping, signing and/or depositing the Proxy form</p> <p>An opportunity should be provided to the members to register his e-mail address and changes therein from time to time with the company or with the concerned depository.</p>

	<p>Notice of the meeting shall be sent by prescribed mode as mentioned in Section 20 of the Companies Act, 2013 and Secretarial Standard-2.</p> <p>If notice is sent through electronic mode, then procedure prescribed in Rule 18 of Companies (Management and Administration) Rules, 2014 is to be complied with.</p> <p><u>Virtual Meeting:</u></p> <p>If Company decides to hold AGM through Video Conferencing (VC) or other audio visual means (OAVM) as per the MCA circular No. 14/2020 dated April 08, 2020, No. 17/2020 dated April 13, 2020, No. 20/2020 dated May 05, 2020 and No. 02/2021 dated January 13, 2021 (Circulars), there is no need to annex attendance slip, route map with prominent land mark for easy location, and Proxy form. However, compliances applicable to public company are to be ensured as mentioned in the circulars.</p> <p><i>MCA vide Circular No. 02/2021 dated 13th January, 2021, has allowed companies to conduct their AGM (which will become due in the year 2021) through VC or OAVM up to 31st December, 2021 in accordance with the requirements provided in paragraphs 3 and 4 of the MCA Circular No. 20/2020 dated 05th May, 2020.</i></p> <p><i>Further, MCA clarified that this Circular shall not be construed as conferring any extension of time for holding of AGMs by the companies under the Companies Act, 2013, and the companies which do not adhere to the relevant timelines shall remain subject to legal action under the Companies Act, 2013.</i></p>
<p>Up to 31th July</p>	<p>To file RBI Annual Return on foreign assets and liabilities, it is required to be submitted by all the Indian companies which have received FDI and/ or made overseas investment in any of the previous year(s), including current year by July 31, 2021. It is to be submitted to the RBI through web based portal.</p> <p>Due date of filing FLA return for FY 2020-21 have been extended to 31 July, 2021.</p> <p>Further, if Company would be filing such Annual Return on Foreign Liabilities and Assets (FLA return) based on un-audited (Provisional) financials of Company for FY 20-21, then once the accounts get audited and there are revisions in the provisional information submitted by the company earlier, they are supposed to submit the revised FLA return based on audited accounts by end of September 30, 2021.</p>
<p>Annual Report to be forwarded to entitled persons</p>	<p>Director's Report along with the copies of full financial statement including consolidated financial statements, if any along with its attachments shall be sent to every Director, member, Auditor of the Company, Secretarial Auditor (if applicable on the Company), every trustee for the debenture holder and to all other entitled persons not less than 21 days before the date of meeting.</p> <p>Due to Covid-19 Pandemic, MCA circular No. 14/2020 dated April 08, 2020, No. 17/2020 dated April 13, 2020, No. 20/2020 dated May 05, 2020 and No. 02/2021 dated January 13, 2021 decided that In view of the prevailing situation, owing to the difficulties involved in dispatching of physical copies of the financial statements (including Board's report, Auditor's report or other documents required to be attached therewith), such statements shall be sent only by email to the members, trustees for the debenture-holder of any debentures issued by the company, and to all other persons so entitled.</p>
<p>Inspection of documents</p>	<p>All documents referred to in the accompanying Notice and the Explanatory Statement shall be open for inspection and time and place for inspection should be specified in the Explanatory Statement to notice of AGM. . However, due to COVID pandemic, in case the Company is</p>

	<p>convening through VC, then inspection of the documents must be available to the members electronically.</p>										
<p>At the AGM Compliances</p>	<p>For the purpose of AGM, the following shall be taken care of:</p> <ul style="list-style-type: none"> ❖ Unless the articles of the Company otherwise provide, the members personally present at the meeting shall elect one of themselves to be Chairman thereof on show of hands. ❖ Auditor shall, either by himself or through his authorized representative, who shall also be qualified to be an auditor, attend the AGM. He shall have a right to be heard at such meeting on any part of the business which concerns him as the auditor. ❖ Secretarial Auditor shall, either by himself or through his authorized representative shall be present at the AGM. ❖ Quorum <table border="1" data-bbox="451 720 1183 932" style="margin-left: 40px;"> <thead> <tr> <th>Companies</th> <th>Number of members on the date of meeting</th> <th>Quorum</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Public Company</td> <td>Not more than 1000</td> <td>5</td> </tr> <tr> <td>More than 1000 but upto 5000</td> <td>15</td> </tr> <tr> <td>More than 5000</td> <td>30</td> </tr> </tbody> </table> <p>The Chairman of the Audit Committee, Nomination and Remuneration Committee and the Stakeholders Relationship Committee, or any other Member of any such Committee authorised by the Chairman of the respective Committee to attend on his behalf, shall attend the Annual General Meeting</p> <ul style="list-style-type: none"> ❖ Following documents are to be kept open for inspection at every AGM, inter-alia, : <ul style="list-style-type: none"> ❖ Register of Directors and Key Managerial Personnel and their shareholding ❖ Register of Contracts and Arrangements with related parties ❖ Certificate from statutory auditor on the ESOP Scheme(s), if any. ❖ Proxy shall not have the right to speak at such meeting and shall not be entitled to vote except on a poll. ❖ Transcript shall be recorded and kept in the safe custody, in case of public company, the recorded transcript of the meeting, shall as soon as possible, be also made available on the website of the Company. 	Companies	Number of members on the date of meeting	Quorum	Public Company	Not more than 1000	5	More than 1000 but upto 5000	15	More than 5000	30
Companies	Number of members on the date of meeting	Quorum									
Public Company	Not more than 1000	5									
	More than 1000 but upto 5000	15									
	More than 5000	30									
<p>ROC Compliance relating to AGM</p>	<ul style="list-style-type: none"> ❖ To file Form DIR 12 with the ROC for regularization of additional director within 30 days from the date of passing the resolution in the AGM. ❖ If the company decides to convene AGM through VC/OAVM, then the company has to file all resolutions passed (including Ordinary resolution) shall be filed with ROC within 60 days of passing and such resolutions clearly indicating that the mechanism provided in the MCA circulars dated 08.04.2020, 13.04.2020 and 05.05.2020 along with other provisions of the Companies Act, 2013 and rules made thereunder were duly complied 										

	<ul style="list-style-type: none"> ❖ To file annual return in Form MGT-7 with the ROC within 60 days from the date of Annual General Meeting. ❖ To file the Financial Statements including Consolidated Financial Statements, if applicable, in Form AOC-4 (Form AOC - 4 CFS, if applicable) or Form AOC-4 XBRL (if applicable) (with the ROC within 30 days from the date of Annual General Meeting. If the Company has Foreign Subsidiary then Accounts of Foreign Subsidiary is also to be attached and filed with Form AOC-4 (Form AOC - 4 CFS, if applicable) or Form AOC-4 XBRL (if applicable). Further, Financial Statement audited (under any law of the country of its incorporation) is in a language other than English, along with a translated copy of financial statement in English. ❖ Appointment letter is to be given to the auditor after his appointment and notice of his appointment to be filed with ROC in Form ADT-1 within 15 days of appointment.
Postal ballot	<p>Every company, except One person Companies and a company having upto two hundred Members, shall transact items of business as prescribed, only by means of postal ballot instead of transacting such business at a General Meeting in accordance with the section 110(1)(a) of the Companies Act, 2013 and Rule 22(16) of the Companies (Management and Administration) Rule, 2014 and Secretarial Standard- 2.</p> <p>Items of business which shall be passed only by postal ballot</p> <ul style="list-style-type: none"> ❖ alteration of the objects clause of the memorandum and in the case of the company in existence immediately before the commencement of the Act, alteration of the main objects of the memorandum ❖ alteration of articles of association in relation to insertion or removal of provisions which are required to be included in the articles of a company in order to constitute it a private company ❖ change in place of registered office outside the local limits of any city, town or village ❖ change in objects for which a company has raised money from public through prospectus and still has any unutilized amount out of the money so raised ❖ issue of shares with differential rights as to voting or dividend or otherwise ❖ variation in the rights attached to a class of shares or debentures or other securities ❖ buy-back of shares by a company ❖ appointment of a Director elected by small shareholders ❖ sale of the whole or substantially the whole of an undertaking of a company or where the company owns more than one undertaking, of whole or substantially the whole of any of such undertakings ❖ giving loans or extending guarantee or providing security in excess of the limit specified

	<ul style="list-style-type: none"> ❖ any other Resolution prescribed under any applicable law rules or regulations <p>MCA vide General Circular No. 10/2021 dated 23.06.2021 has clarified on passing of ordinary and special resolutions by companies by holding extra-ordinary general meeting through VC or OAVM or passing of certain matters only through postal ballot without convening general meeting in accordance with the framework provided in the General Circulars No. 14/2020 dated April 8, 2020, No. 17/2020 dated April 13, 2020, No. 22/2020 dated 15.06.2020 the time period upto December 31, 2021.</p>
Website	<p>The website of the company shall be updated by uploading the following:</p> <ul style="list-style-type: none"> ❖ Notice of Annual General Meeting ❖ Composition of the CSR Committee, and CSR Policy and Projects approved by the Board ❖ Notice of Closure of the Register of members ❖ Resignation from a directorship ❖ Annual return i.e. Form MGT – 7 along with the Form MGT – 8 ❖ Details of establishment of Vigil Mechanism, if applicable
Secretarial Standards	<p>As per section 118(10) of the Companies Act, 2013 provisions of effective from October 1, 2017 as amended up to 31st December, 2020 issued by the Institute of Company Secretaries of India (ICSI) and notified by the Ministry of Corporate Affairs (MCA), the Companies needs to comply with the applicable Secretarial Standards.</p> <p>Quick links: Guidance Note on Meetings of the Board of Directors: https://www.icsi.edu/media/webmodules/GN_on_Meetings_of_BOD_3122020.pdf Guidance Note on General Meetings: https://www.icsi.edu/media/webmodules/GN_on_General_Meetings_31122020.pdf</p> <p>Due to COVID-19 outbreak and lockdown situation prevailing in the Country, various provisions of the Companies Act, 2013 and rules made there under have already been relaxed by the MCA for ease of compliance by the stakeholders and the ICSI has issued clarification/ Guidance on applicability of Secretarial Standards on Meetings of the Board of Directors (SS – 1) and General Meetings (SS – 2) dated 03.04.2020 and 15.04.2020</p> <p>Quick links: https://www.icsi.edu/media/webmodules/ssb/Guidance_on_applicability_of_SS-1.pdf https://www.icsi.edu/media/webmodules/ssb/Guidance_on_SS-2_15_04_2020.pdf</p>

THRESHOLD BASED COMPLIANCES UNDER THE COMPANIES ACT, 2013

S.No.	Particulars	Reference	Criteria of Applicability
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1	Acceptance of deposits from public	Section 76 Rule 2(1)(c)(xiv)(e) of Companies (Acceptance of Deposits) Rules, 2014	Public Company having: Net worth ≤ Rs. 100 crores; or Turnover ≤ Rs. 500 crores
2	Filing of Annual Return (Certified by a PCS)	Section 92(2) Rule 11 of Companies (Management and Administration) Rules, 2014	Listed Company; or Company having: Paid Up Share Capital = Rs. 10 crores or more; or Turnover = Rs. 50 crores or more.
3	Statement indicating Annual evaluation of its own performance by the Board in Financial Statement, Board's report, etc	Section 134(3) Rule 8(4) of Companies (Accounts) Rules, 2014	Listed Company; and Public Company having: Paid Up Share Capital = Rs. 25 crores or more (calculated at the end of the FY).
4	Corporate Social Responsibility	Section 135	Every Company having: Net worth = Rs. 500 crore or more; or Turnover = Rs. 1000 cr or more; or Net Profit = Rs. 5 crore or more; (during any FY)
5	Manner of circulation of Financial Statements in certain cases (may be sent by electronic mode & dispatch of physical copies)	Section 136 Rule 11 of Companies (Accounts) Rules, 2014	Listed Company; or Public Company having: Net Worth > Rs. 1 crores; or Turnover > Rs. 10 crores.
6	Internal Auditor	Section 138 Rule 13 of Companies (Accounts) Rules, 2014	Listed Company; Unlisted Public Company having: Paid up Share Capital = Rs. 50 crores or more (during the preceeding FY); or Turnover = Rs. 200 crore or more (during the preceeding FY); or Outstanding loans or borrowings from banks or public financial institutions > Rs. 100 crore or more (at any point of time during the preceding financial year); Outstanding Deposits = Rs. 25 crore or more (at any point of time during the

			preceding financial year); Private Company having: Turnover = Rs. 200 crore or more (during the preceding financial year); or Outstanding loans or borrowings from banks or public financial institutions > Rs. 100 crore or more (at any point of time during the preceding financial year)
7	Rotation of Auditors	Section 139(2) Rule 5 of Companies (Audit and Auditors) Rules, 2014	(Excluding OPC and Small Companies) Unlisted Public Company having: Paid Up Share Capital = Rs. 10 crores or more; Private Limited Company having: Paid Up Share Capital = Rs. 50 crores or more; All Companies having paid up share capital of below threshold limit mentioned above, but having Public Borrowings from financial institutions, Banks or Public Deposits = Rs. 50 crores or more.
8	Application of Cost Records	Section 148 Rule 3 of Companies (Cost Records and Audit) Rules, 2014	Class of companies including foreign companies, engaged in the production of goods and services as specified in the Table of the referred Rules, having: Overall Turnover from all its Products or Services = Rs. 35 crores or more (immediately preceding FY)
9	Cost Audit	Section 148 Rule 4 of Companies (Cost Records and Audit) Rules, 2014	Every Company including foreign companies, engaged in the production of goods and services as specified in the Table of Rule 3A, having: Overall Annual Turnover from all its Products or Services = Rs. 35 crores or more (during immediately preceding FY); and Aggregate Turnover of individual product/products/ service/ services for which cost records are

			required to be maintained = Rs. 25 crores of more.
10	Cost Audit	Section 148 Rule 4 of Companies (Cost Records and Audit) Rules, 2014	Every Company including foreign companies, engaged in the production of goods and services as specified in the Table of Rule 3B, having: Overall Annual Turnover from all its Products or Services = Rs. 100 crores or more (during immediately preceding FY); and Aggregate Turnover of individual product/ products/ service/ services for which cost records are required to be maintained = Rs. 35 crores of more.
11	Non Applicability of Cost Audit	Section 148 Rule 4 of Companies (Cost Records and Audit) Rules, 2014	Company covered under Rule 3 of Companies (Cost Records and Audit) Rules, 2014 and: whose Revenue from Exports in foreign exchange > 75% of its Total Revenue; or which is operating from a special economic zone.
12	Woman Director	Section 149(1) Rule 3 of Companies (Appointment and Qualification of Directors) Rules, 2014	Listed Company; Public Company having: Paid Up Share Capital = Rs. 100 crores or more; or Turnover = Rs. 300 crores or more (as on the last date of latest audited Financial Statements)
13	Number of Independent director	Section 149(4) Rule 4 of Companies (Appointment and Qualification of Directors) Rules, 2014	Atleast one-third of total number of Directors: Listed Company. Atleast 2: Public Company having: Paid Up Share Capital = Rs. 10 crores or more; or Turnover = Rs. 100 crores or more; or Outstanding Loans + Debentures + Deposits > Rs. 50 crores. (as on the last date of

			latest audited Financial Statements)
14	Audit Committee	Section 177 Rule 6 of Companies (Meetings of Board and its Powers) Rules, 2014	Listed Company Public Company having: Paid Up Capital = Rs. 10 crores or more; or Turnover = Rs. 100 crores or more; or Outstanding Loans + Debentures + Deposits > Rs. 50 crores. (as on the last date of latest audited Financial Statements)
15	Nomination and Remuneration Committee	Section 178 Rule 6 of Companies (Meetings of Board and its Powers) Rules, 2014	Listed Company Public Company having: Paid Up Capital = Rs. 10 crores or more; or Turnover = Rs. 100 crores or more; or Outstanding Loans + Debentures + Deposits > Rs. 50 crores. (as on the last date of latest audited Financial Statements)
16	Appointment of KMP	Section 203 Rule 8 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014	Listed Company; Public Company having: Paid Up Share Capital = Rs. 10 crores or more.
17	Appointment of Company Secretary	Section 203 Rule 8A of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014	Companies having: Paid Up Share Capital = Rs. 10 crores or more.
18	Secretarial Audit Report	Section 204(1) Rule 9 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 Regulation 24A of SEBI (Listing Obligations and	Listed Company; Public Company having: Paid Up Share Capital = Rs. 50 crores or more; or Turnover = Rs. 250 crores or more; or Company having outstanding loans or borrowings from banks or public financial institutions of 100 crore rupees or more. Every material unlisted subsidiaries incorporated in India shall undertake

		Disclosure Requirements), Regulations, 2015	secretarial audit and shall annex a secretarial audit report with the annual report of listed entity.
19	Vigil / Whistle Blower Mechanism	Section 177 of the Companies Act, 2013 read with Rule 7 of (Meetings of Board and its Powers)	Every Listed Company and the Companies belonging to the following class or classes: <ul style="list-style-type: none">◆ The Companies which accept deposits from the public;◆ The Companies which have borrowed money from banks and public financial institutions in excess of Rs. 50 Crore.

IEPF Compliances

Form No. & Reference	Particulars and Timeline
IEPF-1 Rule 5(1) of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016	Any amount required to be credited by the companies to the Fund as provided under clauses (a) to (n) of sub-section (2) of section 125 of the Act shall be remitted online along with a Statement in Form No. IEPF 1 containing details of such transfer to the Authority within a period of thirty days of such amounts becoming due to be credited to the Fund.
IEPF - 2 [Rule 5(8) of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016]	<p>An annual statement or information of unclaimed and unpaid amounts separately for each of the previous seven financial years in respect of as referred in subsection (2) of section 125 of the Act, as on the date of closure of financial year on which it would have been held till completion of seven years period containing the following information is to be filed within a period of sixty days from the date of annual general meeting or the date on which it would have been held:</p> <ul style="list-style-type: none"> ❖ Name and last Known address of the person entitled receive the sum. ❖ Nature of amount ❖ Amount to which each person is entitled ❖ Due date of transferring into IEPF ❖ Such other information as may be considered relevant for the purposes <p>Statement of amount of unclaimed amount as on the date of annual general meeting or the date on which it would have been held shall be uploaded on the website of the Company and also on the website of the authority or any other website as may be specified by the Government.</p>
IEPF - 3 [Section 124 (6) of the Companies Act, 2013 and Rule 6 of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016]	Due to the order of Court or Tribunal or any statutory authority, if the company does not transfer the shares and payment of dividend or where such shares are pledged or hypothecated under the provisions of the Depositories Act, 1996 or shares already been transferred under rule 6(1), the company shall furnish such details within 30 days of end of financial year.
IEPF - 4 [Rule 6(5) & 6(8) of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016]	While effecting transfer of shares on which dividend have been unpaid / unclaimed for a period of 7 consecutive years, the company shall send a statement to the Authority in Form No. IEPF-4 within thirty days of the corporate action taken under clause (c) of sub-rule (3) of rule 6 containing details of such transfer and the company shall also attach a copy of the public notice published under clause (a) of sub-rule (3) of rule 6 in Form No IEPF-4. All benefits accruing on such shares like bonus shares, split, consolidation, fraction shares and the like except right issue shall also be credited to such DEMAT account by the Company within thirty days of the corporate action containing details of such transfer.
IEPF - 7 [Rule6(13) of the Investor Education and Protection Fund	Any amount required to be credited by the companies to the Fund as provided under sub rules (10), (11) and sub-rule (12) shall be remitted into the specified account of the IEPF Authority maintained in the Punjab National Bank and the details thereof shall be furnished to the Authority within thirty

Authority (Accounting, Audit, Transfer and Refund) Rules, 2016]	days from the date of remittance or within thirty days from the date of enforcement of these Rules, as the case may be.
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Major Compliance of Secretarial Standard-1 applicable for all companies

	<ul style="list-style-type: none"> ❖ Notice shall be issued by the Company Secretary or where there is no Company Secretary, any Director or any other person authorized by the Board for the purpose. ❖ A Director shall neither be reckoned for Quorum nor shall be entitled to participate in respect of an item of business in which he is interested. However, in case of a private company, a Director shall be entitled to participate in respect of such item after disclosure of his interest ❖ Quorum shall be present throughout the Meeting. ❖ Proof of sending the following shall be maintained by the Company for such period as decided by the Board, which shall not be less than three years from the date of the Meeting: <ul style="list-style-type: none"> • notice and its delivery; • agenda and notes on agenda and their delivery; • sending and delivery of the draft of the resolution by circulation and the necessary papers; • draft minutes and its delivery; • signed Minutes and its delivery; ❖ Company shall maintain attendance register for the Meetings of the Board and Meetings of the Committee in pursuant to the provisions stated in the standard. If an attendance register is maintained in loose-leaf form, it shall be bound periodically, at least once in every three years. A distinct Minutes Book shall be maintained for Meetings of the Board and each of its Committees in pursuant to the provisions stated in the standard ❖ Within fifteen days from the date of the conclusion of the Meeting of the Board or the Committee, the draft Minutes thereof shall be circulated by hand or by speed post or by registered post or by courier or by e-mail or by any other recognized electronic means to all the members of the Board or the Committee, as on the date of the meeting, for their comments. ❖ Minutes must be entered in the Minutes Book within 30 days from the date of conclusion of the meeting. ❖ Minutes of the meeting must be signed and dated by the Chairman of the meeting or by the Chairman of the next board meeting.
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	<ul style="list-style-type: none"> ❖ Signed minutes certified by the Company Secretary or where there is no Company Secretary, by any Director authorized by the board shall be circulated to all the Directors, as on the date of the meeting and appointed thereafter, except to those directors who have waived their right to receive the same either in writing or such waiver is recorded in the Minutes within 15 days of signing.
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WEBSITE UPDATION BY THE COMPANIES AS PER THE COMPANIES ACT AND LISTING REGULATIONS

Regulation 23 (9) of the SEBI Listing (Obligation and Disclosure Requirement) Regulations, 2015	<ul style="list-style-type: none"> ❖ The listed entity shall submit within 30 days from the date of publication of its standalone and consolidated financial results for the half year, disclosures of related party transactions on a consolidated basis, in the format specified in the relevant accounting standards for annual results to the stock exchanges and publish the same on its website.
Regulation 30 (4)(ii), 30 (5) and 30 (8) of the SEBI Listing (Obligation and Disclosure Requirement) Regulations, 2015	<ul style="list-style-type: none"> ❖ Policy for determination of materiality. ❖ Contact details of the personnel who is authorized for determining the materiality. ❖ Any material information or events as per archival policy.
Regulation 34 of the SEBI Listing (Obligation and Disclosure Requirement) Regulations, 2015	<ul style="list-style-type: none"> ❖ The listed entity shall submit to the stock exchange and publish on its website.
Regulation 43A of the SEBI Listing (Obligation and Disclosure Requirement) Regulations, 2015	<ul style="list-style-type: none"> ❖ The top 1000 listed entities based on market capitalization (calculated as on March 31 of every financial year) shall formulate a dividend distribution policy which shall be disclosed on the website of the listed entity and a web-link shall also be provided in their annual reports. ❖ If the listed entity proposes to declare dividend on the basis of parameters in addition to clauses (a) to (e) or proposes to change such additional parameters or the dividend distribution policy contained in any of the parameters, it shall disclose such changes along with the rationale for the same in its annual report and on its website.
Regulation 46 of the SEBI Listing (Obligation and Disclosure Requirement) Regulations, 2015	<p>The website of the company shall be disseminate the following information:</p> <ol style="list-style-type: none"> i. details of its business; ii. terms and conditions of appointment of independent directors; iii. composition of various committees of board of directors; iv. code of conduct of board of directors and senior management personnel; v. details of establishment of vigil mechanism/ Whistle Blower policy; vi. criteria of making payments to non-executive directors , if the same

	<p>has not been disclosed in annual report;</p> <p>vii. policy on dealing with related party transactions;</p> <p>viii. policy for determining 'material' subsidiaries;</p> <p>ix. details of familiarization programmes imparted to independent directors including the following details:-</p> <p style="padding-left: 40px;">a. number of programmes attended by independent directors (during the year and on a cumulative basis till date),</p> <p style="padding-left: 40px;">b. number of hours spent by independent directors in such programmes (during the year and on cumulative basis till date), and</p> <p style="padding-left: 40px;">c. other relevant details</p> <p>x. the email address for grievance redressal and other relevant details;</p> <p>xi. contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances;</p> <p>xii. financial information including:</p> <p style="padding-left: 40px;">a. notice of meeting of the board of directors where financial results shall be discussed;</p> <p style="padding-left: 40px;">b. financial results, on conclusion of the meeting of the board of directors where the financial results were approved;</p> <p style="padding-left: 40px;">c. complete copy of the annual report including balance sheet, profit and loss account, directors report, corporate governance report etc;</p> <p>xiii. shareholding pattern;</p> <p>xiv. details of agreements entered into with the media companies and/or their associates, etc;</p> <p>xv. Schedule of analysts or institutional investors meet and presentations made by the listed entity to analysts or institutional investors.</p> <p>Explanation: For the purpose of this clause 'meet' shall mean group meetings or group conference calls conducted physically or through digital means;</p> <p>xvi. Audio or video recordings and transcripts of post earnings/quarterly calls, by whatever name called, conducted physically or through digital means, simultaneously with submission to the recognized stock exchange(s), in the following manner:</p> <p style="padding-left: 40px;">a. the presentation and the audio/video recordings shall be promptly made available on the website and in any case, before the next trading day or within twenty-four hours from the conclusion of such calls, whichever is earlier;</p> <p style="padding-left: 40px;">b. the transcripts of such calls shall be made available on the website within five working days of the conclusion of such calls:</p> <p>Provided that—</p> <p style="padding-left: 40px;">a. The information under sub-clause (i) shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website.</p> <p style="padding-left: 40px;">b. The information under sub-clause (ii) shall be hosted on the website of the listed entity and preserved in accordance with clause (a) of regulation 9.</p> <p>The requirement for disclosure(s) of audio/video recordings and transcript shall be voluntary with effect from April 01, 2021 and</p>
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	<p>mandatory with effect from April 01, 2022;</p> <p>xvii. new name and the old name of the listed entity for a continuous period of one year, from the date of the last name change;</p> <p>xviii. items in sub-regulation (1) of regulation 47:</p> <p style="padding-left: 20px;">i. financial results, as specified in regulation 33, along-with the modified opinion(s) or reservation(s), if any, expressed by the auditor: Provided that if the listed entity has submitted both standalone and consolidated financial results, the listed entity shall publish consolidated financial results along-with (1) Turnover, (2) Profit before tax and (3) Profit after tax, on a stand-alone basis, as a foot note; and a reference to the places, such as the website of listed entity and stock exchange(s), where the standalone results of the listed entity are available.</p> <p style="padding-left: 20px;">ii. notices given to shareholders by advertisement.</p> <p>xix. With effect from October 1, 2018, all credit ratings obtained by the entity for all its outstanding instruments, updated immediately as and when there is any revision in any of the ratings.</p> <p>xx. separate audited financial statements of each subsidiary of the listed entity in respect of a relevant financial year, uploaded at least 21 days prior to the date of the annual general meeting which has been called to inter alia consider accounts of that financial year:</p> <p>Provided that a listed entity, which has a subsidiary incorporated outside India—</p> <p style="padding-left: 20px;">a. where such subsidiary is statutorily required to prepare consolidated financial statement under any law of the country of its incorporation, the requirement of this proviso shall be met if consolidated financial statement of such subsidiary is placed on the website of the listed entity;</p> <p style="padding-left: 20px;">b. where such subsidiary is not required to get its financial statement audited under any law of the country of its incorporation and which does not get such financial statement audited, the holding Indian listed entity may place such unaudited financial statement on its website and where such financial statement is in a language other than English, a translated copy of the financial statement in English shall also be placed on the website;</p> <p>xxi. secretarial compliance report as per sub-regulation (2) of regulation 24A of these regulations;</p> <p>xxii. disclosure of the policy for determination of materiality of events or information required under clause (ii), sub-regulation (4) of regulation 30 of these regulations;</p> <p>xxiii. disclosure of contact details of key managerial personnel who are authorized for the purpose of determining materiality of an event or information and for the purpose of making disclosures to stock exchange(s) as required under sub-regulation (5) of regulation 30 of these regulations;</p> <p>xxiv. disclosures under sub-regulation (8) of regulation 30 of these regulations;</p>
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	<p>xxv. statements of deviation(s) or variation(s) as specified in regulation 32 of these regulations;</p> <p>xxvi. dividend distribution policy by listed entities based on market capitalization as specified in sub-regulation (1) of regulation 43A;</p> <p>xxvii. annual return as provided under section 92 of the Companies Act, 2013 and the rules made thereunder.</p>
Section 92 of the Companies Act, 2013	<ul style="list-style-type: none"> ❖ Copy of the annual return on the website of the company, if any, and the web-link of such annual return shall be disclosed in the Board's report.
Section 136(1) of the Companies Act, 2013	<ul style="list-style-type: none"> ❖ Financial statements including consolidated financial statements, if any, of the Company and all other documents required to be attached thereto, ❖ Separate audited accounts in respect of each of subsidiary ❖ In case of a subsidiary incorporated outside India and consolidation of financial statement are mandatory under any law of the country of its incorporation – the consolidated financial statements of such foreign subsidiary is placed on the website of the company ❖ In case of a subsidiary incorporated outside India and the financial statements are not required to be audited under any law of the country of its incorporation and the subsidiary company does not get its financial statements audited, the holding Indian listed company may place such unaudited financial statement on its website. Further, where such financial statement is in a language other than English, a translated copy of the financial statement in English shall also be placed on the website.
Rule 15 of Companies (Appointment and Qualification of Directors) Rules, 2014	<ul style="list-style-type: none"> ❖ Details / Notice of Resignation letter in terms of Section 168 of the Companies Act, 2013.
Rule 23 Companies (Management and Administration) Rules, 2014	<ul style="list-style-type: none"> ❖ Any Special Notice received under section 115 read with Rules made thereunder.
Rule 18(3) and 10 (1) of Companies (Management and Administration) Rule, 2014	<ul style="list-style-type: none"> ❖ Notice of General Meetings / Postal Ballot as and when convened at the time of sending the same to the shareholders. ❖ Notice of closure of Register of Members / Debenture Holders or other security holder or fixing of the record date for the same.
Section 124 of Companies Act, 2013	<ul style="list-style-type: none"> ❖ Statement of Unpaid Dividend Account.
Rule 22 of Companies (Management and Administration) Rules, 2014	<ul style="list-style-type: none"> ❖ Notice of e-voting. ❖ Result of e-voting along with Scrutinizer Report of General Meeting / Postal Ballot on the website of the Company as well as Agency who has provided e-voting platform.
Section 135 of Companies Act, 2013 read with Rule 9 of the Companies	<ul style="list-style-type: none"> ❖ Composition of CSR Committee; ❖ CSR policy; ❖ CSR Projects approved by the Board.

(Corporate Social Responsibility Policy) Amendment Rules, 2021	
Section 150 (1) of Companies Act, 2013	❖ Manner of appointment of Independent Director along with appointment letter and terms and conditions of appointment of Independent Director.
Section 160 of Companies Act, 2013	❖ Notice of candidature for directorship in terms of section 160 of the Companies Act, 2013.

RECENT NOTIFICATIONS/AMENDMENT BY SECURITIES EXCHANGE BOARD OF INDIA ("SEBI") ARE AS FOLLOWS:

SUBJECT MATTER	LINKS
Guidance note as per Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 23(9) on disclosure of related party transactions.	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCircul ars.aspx?page=20210401-37
<p>Reduction in unblocking/refund of application money: Securities and Exchange Board of India (SEBI) has issued circular no. SEBI/HO/CFD/DIL1/CIR/P/2021/47 dated March 31, 2021 regarding reduction in unblocking/refund of application money.</p> <p>Presently, in terms of the SEBI(ICDR) Regulations, 2018, in case of non-receipt of minimum subscription, the issuer is mandated to refund all the application monies within a period of "fifteen days" from the closure of the issue. Timelines are stipulated in Regulation 45(2), 86(2), 141(2), 202(2)(b) and 202(3)(a) and (b).</p> <p>Similarly, the present provisions of Regulation 53(2), 94(2), 149(2), 208(2), 272(2) stipulate that in case the issuer fails to obtain listing or trading permission from the stock exchanges where the specified securities were to be listed, it shall refund the entire monies received within "seven days" of receipt of intimation from stock exchanges rejecting the application for listing of specified securities.</p> <p>Based on various consultations with the market participants it has been decided to reduce the timelines for refund of the moneys to the investors in the above-mentioned events to "four days".</p> <p>Thus, in Regulation 45(2), 86(2), 141(2), 202(2)(b) and 202(3)(a) and (b) the words 'fifteen days' shall be read as 'four days' and in Regulation 53(2), 94(2), 149(2), 208(2), 272(2) the word 'seven days' and 'eighth day' shall be read as 'four days'.</p>	<p>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210402-1&attachedId=701fdeef-5789-4719-ac0c-d6ed274419a8</p>
Guidance note with respect to Regulations 50(3) and 51 (2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCircul ars.aspx?page=20210415-15

<p>Relaxations relating to procedural matters- Issues and Listing: Securities and Exchange Board of India (SEBI) has issued circular No. SEBI/HO/CFD/DIL1/CIR/P/2021/13 dated January 19, 2021 regarding relaxations relating to procedural matters –Issues and Listing.</p> <p>The relaxation mentioned in point (iv) of the SEBI Circular No. SEBI/HO/CFD/DIL2/CIR/P/2020/78 dated May 6, 2020 is further extended and shall be applicable for Rights Issues opening upto March 31, 2021 provided the issuer along with the Lead Manager(s) shall continue to comply with point (v) of the SEBI Circular No. SEBI/HO/CFD/DIL2/CIR/P/2020/78 dated May 06, 2020.</p>	<p>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210119-48&attachedId=23be1aff-a68f-4f79-b903-f0c3c53bc1d5</p>
<p>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2021</p>	<p>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210427-35&attachedId=329efd9c-aec4-40bb-a385-b36e32f0ebc7</p>
<p>Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2021</p>	<p>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210427-36&attachedId=df05754a-d7bb-44d2-b6e9-95bcdfa3f079</p>
<p>Securities and Exchange Board of India (Prohibition of Insider Trading) (Amendment) Regulations, 2021</p>	<p>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210428-3&attachedId=65d2ea56-9a27-40d8-b7b1-c1feadd18298</p>
<p>Relaxation from compliance with certain provisions of the SEBI (LODR) Regulations, 2015 due to the CoVID-19 pandemic</p>	<p>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210430-5&attachedId=f6860a5c-88be-4306-8cd3-05b2b9d4b2da</p>
<p>Relaxation from compliance with certain provisions of the SEBI (LODR) Regulations, 2015 / other applicable circulars due to the CoVID-19 pandemic</p>	<p>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210430-6&attachedId=8faaf424-0d1e-4f9f-b030-f47ab84b5526</p>
<p><u>Addendum to SEBI Circular on "Relaxation in adherence to prescribed timelines issued by SEBI due to Covid 19" dated April 13, 2020</u></p>	<p>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210430-</p>

	<p><u>7&attachedId=0611164a-833d-4d48-9c3c-f5bc6ab14d55</u></p> <p>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210430-7&attachedId=00baeb74-ef90-4bfe-b5cc-fd3515c4822f</p>
<p><u>Relaxation in timelines for compliance with regulatory requirements by Debenture Trustees due to the CoVID-19 pandemic</u></p>	<p><u>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210505-1&attachedId=5e28039a-bf55-44e8-a018-3db75f895e12</u></p>
<p><u>Securities and Exchange Board of India (SAST) (Amendment) Regulations, 2021</u></p>	<p><u>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210508-1&attachedId=3107d13f-9afa-47c1-bd29-25ae603cad78</u></p>
<p><u>Securities and Exchange Board of India (ICDR) (Second Amendment) Regulations, 2021</u></p>	<p><u>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210508-2&attachedId=d561bb73-44ac-47a4-967c-b0250b757d40</u></p>
<p><u>SEBI (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2021</u></p>	<p><u>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210511-17&attachedId=b1141ce2-4c07-49c8-ab72-c654642160f3</u></p>
<p><u>Business responsibility and sustainability reporting by listed entities</u></p>	<p><u>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210511-30&attachedId=cb63751d-61bd-4d70-9d71-240845dec82a</u></p> <p><u>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210511-30&attachedId=6887da b1-e3ff-4939-af18-</u></p>

	<p><u>b6cdffb0073</u> <u>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210511-30&attachedId=b10221dd-582c-45ad-83c6-fe806d5b68a0</u></p>
<p><u>Relaxation from compliance to REITs and InvITs due to the CoVID -19 virus pandemic.</u></p>	<p><u>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210517-10&attachedId=8d5af62d-f773-40f8-bfee-fe673de85577</u></p>
<p><u>Format of compliance report on Corporate Governance by Listed Entities</u></p>	<p><u>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210531-56&attachedId=4b7612ca-5a01-4dca-9d0d-77d57d6435cb</u></p>
<p><u>Streamlining the process of IPOs with UPI in ASBA and redressal of investor grievances</u></p>	<p><u>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210603-11&attachedId=ea0b48f7-d187-42e0-949e-a9a592379279</u></p>
<p><u>Centralized Database for Corporate Bonds/ Debentures.</u></p>	<p><u>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210607-9&attachedId=bb806c4f-3a0e-48e4-a2cf-d2638379296a</u></p>
<p><u>Guidance note on communications by Listed Entities</u></p>	<p><u>https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20210611-28</u></p>
<p><u>Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021</u></p>	<p><u>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210615-1&attachedId=b4934cb7-9433-492a-ae10-a1a114e0529e</u></p>

<p><u>Relaxation from the requirement of minimum vesting period in case of death of employee(s) under SEBI (Share Based Employee Benefit) Regulations, 2014</u></p>	<p>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210615-46&attachedId=5b55ab5f-1e18-499d-88c9-ffea1389c8b4</p>
<p><u>Automation of Continual Disclosures under Regulation 7(2) of SEBI (Prohibition of Insider Trading) Regulations, 2015 - System driven disclosures for inclusion of listed Debt Securities</u></p>	<p>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210616-32&attachedId=9bd7fc08-f924-48b4-95ab-9c6c36bf1712</p>
<p><u>Action(s) to be initiated against listed companies for non-payment of outstanding Annual Listing Fees ("ALF")</u></p>	<p>https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCircul ars.aspx?page=20210625-43</p>
<p><u>FAQ's - LODR amendments dated May 05, 2021</u></p>	<p>https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCircul ars.aspx?page=20210629-8</p>
<p><u>Issue of No Objection Certificate for release of 1% of Issue amount:</u></p> <p>Securities and Exchange Board of India (SEBI) has issued circular No. SEBI/HO/OIAE/IGRD/CIR/P/2021/588 dated July 5, 2021, regarding issue of No Objection Certificate for release of 1% of Issue amount. Please refer to Circular No. CIR/OIAE/1/2009 dated November 25, 2009, where in SEBI had laid down guidelines for obtaining NOC for release of 1% of issue amount.</p> <p>It has been decided to reduce the time period after listing for submitting the application to 2 months from the existing period of 4 months as stated in above mentioned circular. The same is subject to the condition that all issue related complaints have been resolved by the merchant banker/ issuer.</p> <p>In addition to the requirements laid down for processing of NOC applications in the aforementioned circular, the merchant banker shall submit a certificate confirming that all the SCSBs involved in ASBA process have unblocked ASBA accounts. SEBI shall consider application as incomplete if the application is not accompanied by a confirmation by merchant banker that all the accounts in ASBA have been 'unblocked'.</p>	<p>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210706-1&attachedId=20409781-9b2a-4a17-b088-1a3f55cce333</p>
<p><u>Standard Operating Procedure for listed subsidiary company desirous of getting delisted through a Scheme of Arrangement wherein the listed parent holding company and the listed subsidiary are in the same line of business:</u></p>	<p>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210707-7&attachedId=bc2b7a9d-</p>

<p>Securities and Exchange Board of India (SEBI) has issued circular No. SEBI/HO/CFD/DIL1/CIR/P/2021/0585 dated July 6, 2021, regarding Standard Operating Procedure for listed subsidiary company desirous of getting delisted through a Scheme of Arrangement wherein the listed parent holding company and the listed subsidiary are in the same line of business.</p> <p>SEBI, vide notification dated June 10, 2021, has notified the amendments made to the SEBI (Delisting of Equity Shares) Regulations, 2021 wherein, in Chapter VI, Part C, and Regulation 37, special provisions for a listed subsidiary company getting delisted through a scheme of arrangement have been inter-alia inserted with respect to a listed holding company and the listed subsidiary company who are in the 'same line of business'.</p>	<p>19ad-44ab-8c03-fc60691a8a6b</p>
<p><u>Guidance note for companies undergoing Corporate Insolvency Resolution Process:</u></p>	<p>https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20210709-9</p>

Recent notification/circular(s) by Ministry of Corporate Affairs are as follows:

SUBJECT MATTER	LINKS
<p><u>COMPANY (ACCOUNTS) SECOND AMENDMENT RULES, 2021:</u> Ministry of Corporate Affairs (MCA) has issued notification G.S.R. 205(E) dated 24th March, 2021 and G.S.R. 247(E) dated 01st April, 2021 respectively to further amend the Companies (Accounts) Rules, 2014.</p> <p>These amended rules may be called the Companies (Accounts) Amendment Rules, 2021.</p> <p>They shall come into force on the 1st day of April, 2022.</p>	<p>http://ebook.mca.gov.in/Default.aspx?page=notification</p>
<p><u>COMPANIES (AUDIT AND AUDITORS) SECOND AMENDMENT RULES, 2021</u></p> <p>MCA has issued notification G.S.R. 206(E) and G.S.R. 247(E) dated 24th March, 2021 and April 01st, 2021 respectively to further amend the Companies (Audit and Auditors) Rules, 2014. These amended rules may be called the Companies (Audit and Auditors) Amendment Rules, 2021.</p> <p>They shall come into force on the 1st day of April, 2022.</p>	<p>http://www.mca.gov.in/Ministry/pdf/AuditAuditorsAmendmentRules_24032021.pdf</p>
<p><u>CLARIFICATION ON SPENDING OF CSR FUNDS FOR SETTING UP TEMPORARY COVID CARE FACILITIES AND MAKESHIFT</u></p> <p>MCA vide Circular No. 05/2021 dated 22nd April, 2021 has clarified that spending of CSR funds for 'setting up makeshift hospitals and temporary COVID Care facilities' is an eligible CSR activity under Schedule VII of the Companies Act, 2013.</p>	<p>http://ebook.mca.gov.in/Default.aspx?page=notification</p>
<p><u>RELAXATION ON LEVY OF ADDITIONAL FEES IN FILING OF CERTAIN FORMS UNDER THE COMPANIES ACT, 2013 AND LLP ACT</u></p>	<p>http://www.mca.gov.in/Ministry/pdf/GeneralCircular</p>

<p>2008</p> <p>Ministry of Corporate Affairs issued General Circular No. 06/2021 dated 03rd May, 2021, provide a relaxation to the Companies in additional fees and grant an additional time upto 31st July, 2021 for filing of various forms under the Companies Act, 2013/ LLP Act, 2008 / Rules made thereunder due for filing during 1st April, 2021 to 31st May, 2021 (other than a CHG-1 Form, CHG-4 Form and CHG-9 Form). Due to the COVID-19 second wave of the pandemic, a relief has been granted by MCA, as no additional fees shall be levied upto 31st July, 2021 for the delayed filing of forms falling due during 1st April, 2021 to 31st May, 2021 (other than a CHG-1 Form, CHG-4 Form and CHG-9 Form) and only normal fess shall be payable.</p> <p><u>RELAXATION OF TIME FOR FILING FORMS RELATED TO CREATION OR MODIFICATION OF CHARGES UNDER THE COMPANIES ACT, 2013</u></p> <p>As per provision of Section 77 of Companies Act, 2013, the Company creating a charge should file the particular of charge created or modified within a period of 30 days of date of creation or modification with the fee. In case the charge is not created within such period of 30 days, the Registrar of Companies may on an application allow such registration within a period of 60 days of such creation or modification after payment of prescribed additional fee. If the charge is not created within a period of 60 days of such creation or modification, then the Registrar of Companies may on an application allow such registration within a period of another 60 days with payment of prescribed ad-valoram fee. As detailed above, it can be understood that the maximum time of 120 days is allowed for filing of form relating to creation / modification of charge</p>	<p>No6_03052021.pdf</p>
<p><u>LIST OF ROC FORMS EXEMPTED FROM ADDITIONAL FEE</u></p> <p>Ministry of Corporate Affairs vide General Circular No. 06/20211 dated 03rd May, 2021 provided relaxation on levy of additional fee for filing of various forms due for filing during 01.04.2021 to 31.05.2021 by the Companies and LLPs up to 31st July, 2021.</p> <p>Further, Ministry of Corporate Affairs vide General Circular No. 07/20212 dated 03rd May, 2021 provided relaxation to the Company or a Charge holder, in respect of filing of Form No.CHG-1 and Form No. CHG-9.</p> <p>MCA has now issued the "List of forms"3 which are exempted from additional fees as per General Circular no. 06/2021 and 07/2021 dated 03rd May. 2021.</p>	<p>http://ebook.mca.gov.in/Default.aspx?page=notification</p>
<p><u>GAP BETWEEN TWO BOARD MEETINGS UNDER SECTION 173 OF THE COMPANIES ACT, 2013 (CA-13)– CLARIFICATION</u></p> <p><i>MCA vide General Circular No. 08/2021 dated May 3, 2021, provides relief to the companies from mandatorily requirement of holding meetings of the Board of the Companies within the intervals of 120 days as provided in section 173 of the Companies Act, 2013 stands extended by a period of 60 days of first two quarters of the Financial year 2021-22 i.e., April to June, 2021 and July to September, 2021.</i></p> <p><i>Accordingly, as a onetime relaxation, the gap between two consecutive meetings of the Board may extend to 180 days till the next two quarters</i></p>	<p>http://www.mca.gov.in/Ministry/pdf/GeneralCircularNo8_03052021.pdf</p>

<p><i>(i.e. during the Quarter – April to June 2021 and Quarter – July to September, 2021), instead of 120 days as required in the Companies Act, 2013. However, the companies should ensure to hold minimum 4 meeting in a calendar year.</i></p>	
<p><u>CLARIFICATION ON SPENDING OF CSR FUNDS FOR 'CREATING HEALTH INFRASTRUCTURE FOR COVID CARE',</u></p> <p>Considering the current alarming situation, the Ministry of Corporate Affairs vide its circulars No. 05/2021 dated 22 April, 2021 and 09/2021 dated 05 May, 2021 have clarified that the spending of funds by the Corporates for COVID related facilities would qualify as CSR under item (i) and (xii) of Schedule VII of Companies Act, 2013.</p> <p>Accordingly, spending of funds on following activities is an eligible CSR activity relating to Promotion of health care including preventive health care, and, disaster management:</p> <p>a. Setting up makeshift hospitals and temporary COVID Care facilities; b. Creating health infrastructure for COVID care; c. Establishment of Medical Oxygen generation and storage plants; d. Manufacturing and supply of Oxygen concentrators, ventilators, cylinders and other medical equipment for countering COVID-19.</p>	<p>http://ebook.mca.gov.in/Default.aspx?page=notification</p>
<p><u>CLARIFICATION ON OFFSETTING THE EXCESS CSR SPENT FOR FY 2019-20</u></p> <p>MCA CSR Cell vide Circular dated 20th May, 2021 has clarified where a company has contributed any amount to 'PM CARES Fund' on 31. 03. 2020 which is over and above the minimum prescribed amount (i.e. 2% of average net profit) for FY 2019 20 and such excess amount or part thereof is offset against the mandatory CSR obligation for FY 2020 21 in terms of the MCA appeal uploaded on 31. 03. 2020 then the same shall not be viewed as a violation subject to the conditions that:</p> <p>a. the amount offset as such shall have factored the unspent CSR amount for previous financial years, if any b. CEO shall certify that the contribution to "PM CARES Fund" was indeed made on 31st March, 2020 in pursuance of the MCA appeal and the same shall also be so certified by the statutory auditor of the company and c. the details of such contribution shall be disclosed separately in the Annual Report on CSR as well as in the Board's Report for FY 2020 21</p>	<p>http://ebook.mca.gov.in/Default.aspx?page=notification</p>
<p><u>COMPANIES (INCORPORATION) FOURTH AMENDMENT RULES, 2021</u></p> <p>MCA has amended the Companies Rules, 2014 on 07th June, 2021 to provide that the applicant can now apply for Shops and Establishment Registration also at the time of incorporation of the company in addition to GST registration, EPFO, ESIC, Professional Tax Registration in Maharashtra and Opening of Bank Account</p>	<p>http://ebook.mca.gov.in/Default.aspx?page=notification</p>
<p><u>INVESTOR EDUCATION AND PROTECTION FUND AUTHORITY (ACCOUNTING, AUDIT, TRANSFER AND REFUND) RULES, 2021</u></p> <p>MCA has amended the IEPF (Audit, Transfer and Refund) Rules, 2016 w e f 09th June, 2021 to provide the manner of transfer of shares under section</p>	<p>http://ebook.mca.gov.in/Default.aspx?page=notification</p>

<p>90 (9) of the Companies Act, 2013[after NCLT order under the provisions of SBO] to the IEPF The rules provide that the shares shall be credited to DEMAT Account of the IEPF Authority within a period of 30 days of such shares due to be transferred to the IEPF Fund with following important conditions.</p>	
<p><u>COMPANIES (MEETINGS OF BOARD AND ITS POWERS) AMENDMENT RULES, 2021</u> Ministry of Corporate Affairs vide its notification dated June 15, 2021 has omitted Rule 4 of the Companies (Meetings of Board and its Powers) Rules, 2014.</p>	<p>http://ebook.mca.gov.in/Default.aspx?page=notification</p>
<p><u>COMPANIES (INDIAN ACCOUNTING STANDARDS) AMENDMENT RULES, 2021</u></p>	<p>http://ebook.mca.gov.in/Default.aspx?page=notification</p>
<p><u>COMPANIES (CREATION AND MAINTENANCE OF DATABANK OF INDEPENDENT DIRECTORS) AMENDMENT RULE, 2021</u> MCA has amended the Companies (Creation and Maintenance of databank of Independent Directors) Rules, 2019 to provide that in case of delay on the part of an individual in applying to IICA for inclusion of his name in the data bank or in case of delay in filing an application for renewal thereof, the IICA shall allow such inclusion or renewal, as the case may be, after charging a further fee of Rs 1 000 on account of such delay.</p>	<p>http://ebook.mca.gov.in/Default.aspx?page=notification</p>
<p><u>COMPANIES (ACCOUNTING STANDARDS) RULES, 2021</u> MCA has prescribed the Companies (Accounting Standards) Rules, 2021 in supersession of the Companies (Accounting Standards) Rules, 2006 in which threshold limit of turnover and borrowings for Small and Medium Sized Company (has been enhanced Now, SMC means a company whose turnover (excluding other income) does not exceed Rs 250 crore and does not have borrowings (including public deposits) in excess of Rs 50 crore at any time during the immediately preceding accounting year Previously, the threshold limit was Rs 50 crore and Rs 10 crore for turnover and borrowings, respectively. Further, an existing company which was previously not an SMC and subsequently becomes an SMC, shall not be qualified for exemption or relaxation in respect of Accounting Standards available to an SMC until the company remains an SMC for two consecutive accounting periods.</p>	<p>http://ebook.mca.gov.in/Default.aspx?page=notification</p>
<p><u>CLARIFICATION ON PASSING OF ORDINARY AND SPECIAL RESOLUTIONS BY COMPANIES UNDER THE COMPANIES ACT.</u> MCA has allowed companies to conduct their EGMs through VC or OAVM up to 31st December, 2021 in accordance with MCA Circular Nos 14 2020 17 2020 dated 08th April, 2020 13th April, 2020 Previously, the last date was 30th June, 2021</p>	<p>http://ebook.mca.gov.in/Default.aspx?page=notification</p>
<p><u>RELAXATION ON LEVY OF ADDITIONAL FEES IN FILING OF CERTAIN FORMS UNDER THE COMPANIES ACT, 2013</u> In continuation to this MCA General Circular No. 06/2021 dated 03.05.2021 and on account of requests for further extension of timelines specified in the said circular, it has been grant additional time upto August 31, 2021 to Companies/LLPs to file forms under Companies Act, 2013 and LLP Act, 2008 (other than a CHG -1 Form, CHG - 4 Form and CHG - 9 Form) which were/are due for filing during April 01, 2021 to July 31, 2021 without any additional fees. Accordingly, only normal fees hall be levied upto 31st August, 2021 for forms (other than charge related forms referred above) required to be filed during April 01, 2021 to July 31, 2021.</p>	<p>http://ebook.mca.gov.in/Default.aspx?page=notification</p>
<p><u>RELAXATION OF TIME FOR FILING FORMS RELATED TO CREATION OR MODIFICATION OF CHARGES</u> In continuation of this MCA General Circular No. 07/2021 dated 03.05.2021 it has been decided to substitute the figures "31.05.2021" and</p>	<p>http://ebook.mca.gov.in/Default.aspx?page=notification</p>

"01.06.2021" wherever they appear in the said circular with the figures "31.07.2021" and "01.08.2021" respectively.	
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Suggestions may be sent to rupesh@cacsindia.com

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