

## Compliance Calendar Quarter January to March 2017

“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 January to March 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

<b>General</b>	Corporate Identity Number along with telephone number, fax number, if any, email id and website addresses to be printed on the business letters, billheads, letter papers and in all its notices and other official publications of the Company
January to March	<p>There must be a Board Meeting in every quarter 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 &amp; Secretarial Standard-1.</p> <p>Placing of Register under section 189 of the Companies Act, 2013 before the Board Meeting and to take the signature of all the directors who are present in the meeting.</p> <p>To hold the meeting of Board of Directors of the Company:</p> <ul style="list-style-type: none"> <li>❖ To fix the date of board meeting and send notice along with agenda in writing to every director of the company by hand or by speed post or by registered post or by courier 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 by courier then additional two days shall be added for the service of notice.</li> <li>❖ In case the facility of participation through electronic mode is being made available, the notice shall provide the information to the</li> </ul>

	<p>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.</p> <ul style="list-style-type: none"> <li>❖ 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.</li> </ul>
	<p>To obtain disclosures with respect to:</p> <ul style="list-style-type: none"> <li>❖ the confirmation in Form DIR-8 under section 164(2) from all the directors of the Company with respect to their eligibility for appointment as Additional Director.</li> <li>❖ changes in his concern or interest in any company or companies or body corporate in Form MBP-1, from the directors under section 184(1) of the Companies Act, 2013.</li> </ul>
CSR Committee Meeting	<p>If CSR is applicable on the Company, the 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>
Form MGT-14 Powers exercised in Board Meeting	<p>Form MGT-14 is required to be filed if following powers are exercised in Board Meeting as per the provisions of section 117(3)(c) of the Companies Act 2013:</p> <p>Form MGT-14 is required to be filed within 30 days from the date of passing the Board resolution if following powers are exercised in Board Meeting:</p> <p>(a) to pass any resolution or execute agreement, relating to the appointment, re-appointment or renewal of the appointment, or variation of the terms of appointment of Managing Director</p>
Secretarial Standards	<p>Provisions of Secretarial Standards to be complied.</p>

## Listed Companies

General	Corporate Identity Number along with telephone number, fax number, if any, email id and website addresses to be printed on the business letters, billheads, letter papers and in all its notices and other official publications of the Company
January-March	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 each of the omnibus approval.
	There must be a Board Meeting in every calendar quarter 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.
	Placing of Register under section 189 of the Companies Act, 2013 before the Board Meeting and to take the signature of all the directors who are present in the meeting.
	<p>To obtain disclosures with respect to:</p> <ul style="list-style-type: none"> <li>❖ the confirmation in Form DIR-8 under section 164(2) from all the directors of the Company with respect to their eligibility for appointment as Additional Director.</li> <li>❖ changes in his concern or interest in any company or companies or body corporate in Form MBP-1 from all the directors under section 184(1) of the Companies Act, 2013.</li> <li>❖ Declaration from Independent Directors under section 149(7) of the Companies Act, 2013</li> </ul>
	<p>To obtain the information about the changes in the committee positions held by every director in other listed entities as and when they take place in terms of Regulation 26(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p>Obtain disclosure of shareholding held either by them or as a nominee for any other person in the listed entity in which they are proposed to be appointed.</p>
Independent Director has to give declaration under section 149(7) of the Companies Act, 2013 that he meets the criteria of independence whenever there is any change in the circumstances which may affect his status as an independent Director.	
Return to be filed with ROC in case of change in stake of promoters	Every listed company shall file a return in Form MGT-10 with ROC with respect to change in the number of shares (2% of the paid up share capital) held by promoters and top 10 shareholders of such company, within 15 days of such change

and top 10 shareholders	
15 <sup>th</sup> January	<p>To file Corporate Governance Report as per Regulation 27(2)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 with the Stock Exchange within 15 days from the end of quarter.</p> <p>The Corporate Governance report shall be signed either by the compliance officer or the chief executive officer of the listed entity.</p>
CSR Committee Meeting	If CSR is applicable on the Company, the 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.
21 <sup>st</sup> January	<p>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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p>To file with the recognized stock exchange(s) on a quarterly basis, within twenty one days from the end of each quarter, 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 per Regulation 13(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p>
30 <sup>th</sup> January	<ul style="list-style-type: none"> <li>❖ To obtain a Reconciliation of share certificate Audit report as per Regulation 55A of SEBI (Depositories and participants) Regulation, 1996 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.</li> </ul> <p>The listed entity shall submit a compliance certificate to the exchange, duly signed by compliance officer and the authorized representative of the share transfer agent, wherever applicable, certifying maintaining physical &amp; electronic transfer facility either in house or RTA as applicable.</p>
14 <sup>th</sup> February	<p>To hold the Board meeting for the approval of quarterly financial results:</p> <ul style="list-style-type: none"> <li>❖ 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 courier 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 by courier then additional two days shall be added for the service of notice.</li> <li>❖ 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</li> </ul>

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. However, matter relating to approval of the annual financial statements shall not be dealt with in a meeting through video conference or other audio visual means.

- ❖ 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
- ❖ To publish the date of board meeting in English newspaper (all India edition) and in vernacular language, where the registered office of the company is situated.
- ❖ To submit quarterly and year-to-date standalone financial results to the stock exchange within forty-five days of end of each quarter in terms of Regulation 33(3)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- ❖ To publish the results alongwith the qualifications or reservations, if any, expressed by the auditor together with the unaudited/audited results within 48 hours of 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).
- ❖ 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 as standalone basis as a foot note and also the link of the website from which the standalone results are available.
- ❖ 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- ❖ In case subsidiaries, the listed entity may also submit quarterly consolidated financial results subject to following:

(i) the listed entity shall intimate to the stock exchange, whether or not listed entity opts to additionally submit quarterly/ year-to-date consolidated financial results in the first quarter of the financial year and this option shall not be changed during the financial year.

This option shall also be applicable to listed entity that is required to prepare consolidated financial results for the first time at the end of a financial year in respect of the quarter during the financial year in

	<p>which the listed entity first acquires the subsidiary.</p> <p>(ii) in case the listed entity changes its option in any subsequent year, it shall furnish comparable figures for the previous year in accordance with the option exercised for the current financial year.</p> <ul style="list-style-type: none"> <li>❖ As per Schedule III, Part A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, companies are required to send the outcome of the Board Meeting to the Stock Exchange within 30 minutes of the closure of the board meeting in which financial results have been considered by fax, e-mail.</li> <li>❖ If dividend recommended, the company should intimate the Stock Exchanges within 30 minutes of closure of Board Meeting all dividends recommended or the decision to pass any dividend.</li> <li>❖ To intimate to the stock exchange date of dispatch/payment of dividend.</li> <li>❖ To submit the financial results to the Stock exchange within 48 hours from the conclusion of the meeting in which the financial results were approved</li> <li>❖ To publish the results along with the qualifications or reservations, if any, expressed by the auditor together with the unaudited/audited results within 48 hours of 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).</li> <li>❖ Upload the results with recognize stock exchange(s) within 30 minutes from closure of meeting.</li> <li>❖ If Dividend 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.</li> </ul>
<p>Form MGT-14 Powers exercised in Board Meeting</p>	<p>Form MGT-14 is required to be filed if following powers are exercised in Board Meeting as per the provisions of section 117(3)(c) and section 179 of the Companies Act 2013 and Rule 8 of the Companies (Meetings of Board and its Powers)Rule 2014:</p> <p>Form MGT-14 is required to be filed within 30 days from the date of passing the Board resolutions, if following powers are exercised in Board Meeting:</p> <ul style="list-style-type: none"> <li>(a) to make calls on shareholders in respect of money unpaid on their shares;</li> <li>(b) to authorize buy-back of securities under section 68;</li> <li>(c) to issue securities, including debentures, whether in or outside India;</li> <li>(d) to borrow monies;</li> <li>(e) to invest the funds of the company;</li> <li>(f) to grant loans or give guarantee or provide security in respect of loans;</li> <li>(g) to approve financial statement;</li> <li>(h) to diversify the business of the company;</li> <li>(i) to approve amalgamation, merger or reconstruction;</li> </ul>

	<p>(j) to take over a company or acquire a controlling or substantial stake in another company;</p> <p>(k) to make political contributions;</p> <p>(l) to appoint or remove key managerial personnel (KMP);</p> <p>(m) to appoint internal auditors and secretarial auditor;</p> <p>(n) to pass any resolution or execute agreement, relating to the appointment, re-appointment or renewal of the appointment, or variation of the terms of appointment of Managing Director</p>
Media Agreement	To intimate the stock exchange immediately upon entering into agreements with media companies and/or their associates.
Unclaimed Shares	Any unclaimed shares or any corporate benefits not claimed by shareholders shall be credited to a demat suspense account with one of the Depository Participants opened by the issuer. The details of the same will have to be disclosed in the Annual Report of the Company according to the schedule V of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
Other Compliances	<ul style="list-style-type: none"> <li>❖ 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 as per Regulation 13(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</li> <li>❖ In terms of Regulation 23(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 the audit committee shall review, at least on a quarterly basis, the details of related party transactions entered into by the listed entity pursuant to each of the omnibus approvals given.</li> <li>❖ To take note that as per Regulation 23(3)(e) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the omnibus approvals shall be valid for a period not exceeding one year and shall require fresh approvals after the expiry of one year.</li> <li>❖ In terms of Regulation 31(1)(c) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, 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 ten days of any capital restructuring of the listed entity resulting in a change exceeding 2% of the total paid-up share capital is to be submitted to the stock exchange(s).</li> <li>❖ In terms of Regulation 32(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 the audit committee shall review and publish the information in the newspaper simultaneously with the submission of the same to the stock exchange(s), the variations in the use of the proceeds of right issue, public issue, preferential issue from the objects stated in the offer documents or explanatory statement.</li> </ul>

Secretarial Standards	Provisions of Secretarial Standards to be complied.
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**Items to be placed before the Board:**

Actions by the Board as per Listing Regulations	<ul style="list-style-type: none"> <li>❖ 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ 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) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ To lay down the procedures to inform members of the Board about the</li> </ul>
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	<p>risk assessment and minimization procedures in terms of 17(9)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p>
	<p>❖ 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p>
	<p>❖ The performance evaluation of independent directors shall be done by the entire board of directors. The directors subject to evaluation shall not participate in terms of Regulation 17(10) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p>
	<p>❖ 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p>
	<p>❖ 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p>
	<p>❖ 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p>
	<p>❖ 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.(Events specified in Para A of Part A of Schedule III are deemed to be material events)</p>
	<p>❖ 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): Criteria for determination of materiality of events/ information: (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 (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; (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/</p>

	information is considered material.)
	<ul style="list-style-type: none"> <li>❖ 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ In terms of Regulation 30(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 to authorize one or more Key Managerial Personnel: <ul style="list-style-type: none"> <li>• for determining materiality of an event or information</li> <li>• for making disclosures to stock exchange(s)</li> </ul> </li> <li>❖ The contact details of such personnel shall be disclosed to the stock exchange(s) and on the listed entity's website.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ 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).</li> <li>❖ 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.</li> <li>❖ The delegated authority shall report on transfer of securities to the board of directors in each meeting.</li> </ul>

**Policies to be formulated:**

Policies as per Listing Regulations	<ul style="list-style-type: none"> <li>❖ To formulate a policy in terms of Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for preservation of documents, approved by its board of directors, classifying them in at least two categories as follows- <ul style="list-style-type: none"> <li>(a) documents whose preservation shall be permanent in nature ;</li> <li>(b) documents with preservation period of not less than eight years after completion of the relevant transactions.</li> </ul> </li> <li>❖ The listed entity may keep documents specified above in electronic mode.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ 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.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ To formulate a code of conduct in terms of Regulation 17(5) of the</li> </ul>

	<p>Securities and Exchange Board of India (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>
	<ul style="list-style-type: none"> <li>❖ In terms of Regulation 17(9)(a) 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.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ To formulate a vigil mechanism for directors and employees to report genuine concerns. The vigil mechanism shall provide for adequate safeguards against victimization of director(s) or employee(s) or any other person who avail the mechanism in terms of Regulation 22 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ The audit committee shall lay down the criteria for granting the omnibus approval in line with the policy on related party transactions of the listed entity and such approval shall be applicable in respect of transactions which are repetitive in nature in terms of Regulation 23(3)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ To formulate familiarization programme 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ To formulate archival policy in terms of Regulation 30(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</li> <li>❖ 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.</li> </ul>

**Other Compliances:**

<p>Insider Trading</p>	<ul style="list-style-type: none"> <li>❖ Every person on appointment as a KMP or a director of the company or upon becoming a promoter 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.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ Continual Disclosures to be given by every promoter, employee 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"> <li>- 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.</li> </ul> </li> <li>❖ 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</li> </ul>
	<ul style="list-style-type: none"> <li>❖ 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.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ Code of Fair Disclosure- The board of directors of every company, whose securities are listed on a stock exchange, shall formulate and publish on its official website, a code of practices and procedures for fair disclosure of unpublished price sensitive information that it would follow in order to adhere to each of the principles set out in Schedule A to these regulations, without diluting the provisions of these regulations in any manner.</li> <li>❖ Every such code of practices and procedures for fair disclosure of unpublished price sensitive information and every amendment thereto shall be promptly intimated to the stock exchanges where the securities are listed.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ Code of conduct- The board of directors of every listed company and market intermediary shall formulate a code of conduct to regulate, monitor and report trading by its employees and other connected persons towards achieving compliance with these regulations, adopting the minimum standards set out in Schedule B to these regulations, without diluting the provisions of these regulations in any manner.</li> </ul> <p>Every listed company, market intermediary and other persons formulating a code of conduct shall identify and designate a compliance officer to administer the code of conduct and other requirements under these regulations.</p>
<ul style="list-style-type: none"> <li>❖ Trading plan and trading window</li> </ul> <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</p>	

	<p>which trades may be carried out on his behalf in accordance with such plan.</p> <p>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"> <li>❖ 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</li> <li>❖ The timing for re-opening of the trading window shall be determined by the compliance officer taking into account various factors including the unpublished price sensitive information in question becoming generally available and being capable of assimilation by the market, which in any event shall not be earlier than forty-eight hours after the information becomes generally available.</li> </ul>
	<ul style="list-style-type: none"> <li>❖ Board of directors shall formulate and publish on its official website, a code of practices and procedures for fair disclosure of unpublished price sensitive information that it would follow in order to adhere to each of the principles set out in Schedule A to these regulations, without diluting the provisions of the regulations in any manner.</li> </ul>

### Unlisted Public Companies

General	Corporate Identity Number along with telephone number, fax number, if any, email id and website addresses to be printed on the business letters, billheads, letter papers and in all its notices and other official publications of the Company
January to March	<p>There must be a Board Meeting in every quarter and 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.</p> <p>Placing of Register under section 189 of the Companies Act, 2013 before the Board Meeting and to take the signature of all the directors who are present in the meeting.</p> <p>Independent Director has to give declaration that he meets the criteria of independence whenever there is any change in the circumstances which may affect his status as an independent Director.</p> <p>To hold the meeting of Board of Directors of the Company:</p> <ul style="list-style-type: none"> <li>❖ 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</li> </ul>

	<p>post or by courier 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 by courier then additional two days shall be added for the service of notice.</p> <ul style="list-style-type: none"> <li>❖ 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.</li> <li>❖ 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.</li> </ul>
	<p>To obtain disclosures with respect to:</p> <ul style="list-style-type: none"> <li>❖ the confirmation in Form DIR-8 under section 164(2) from all the directors of the Company with respect to their eligibility for appointment or re- appointment, whether they are Rotational Director or Additional Director to be appointed as Director at the AGM.</li> <li>❖ changes in his concern or interest in any company or companies or body corporate in Form MBP-1 from all the directors under section 184(1) of the Companies Act, 2013.</li> <li>❖ Declaration from Independent Directors under section 149(7) of the Companies Act, 2013</li> </ul>
	<p>Independent Director has to give declaration that he meets the criteria of independence whenever there is any change in the circumstances which may affect his status as an independent Director</p>
<p>CSR Committee Meeting</p>	<p>If CSR is applicable on the Company, the 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>
<p>Form MGT-14 Powers exercised in Board Meeting</p>	<p>Form MGT-14 is required to be filed if following powers are exercised in Board Meeting as per the provisions of section 117(3)(c) and section 179 of the Companies Act 2013 and Rule 8 of the Companies (Meetings of Board and its Powers)Rule 2014:</p> <p>Form MGT-14 is required to be filed within 30 days from the date of passing the Board resolution, if following powers are exercised in Board Meeting</p> <ul style="list-style-type: none"> <li>(a) to make calls on shareholders in respect of money unpaid on their shares;</li> <li>(b) to authorize buy-back of securities under section 68;</li> <li>(c) to issue securities, including debentures, whether in or outside India;</li> <li>(d) to borrow monies;</li> <li>(e) to invest the funds of the company;</li> </ul>

	<p>(f) to grant loans or give guarantee or provide security in respect of loans;</p> <p>(g) to approve financial statement;</p> <p>(h) to diversify the business of the company;</p> <p>(i) to approve amalgamation, merger or reconstruction;</p> <p>(j) to take over a company or acquire a controlling or substantial stake in another company;</p> <p>(k) to make political contributions;</p> <p>(l) to appoint or remove key managerial personnel (KMP);</p> <p>(m) to appoint internal auditors and secretarial auditor;</p> <p>(n) to pass any resolution or execute agreement, relating to the appointment, re-appointment or renewal of the appointment, or variation of the terms of appointment of Managing Director</p>
Secretarial Standards	Provisions of Secretarial Standards to be complied.

**Major Compliance of Secretarial Standard-1 applicable for all companies:**

	<ul style="list-style-type: none"> <li>❖ 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.</li> <li>❖ Quorum shall be present throughout the Meeting.</li> <li>❖ Company shall maintain separate attendance registers for the Meetings of the Board and Meetings of the Committee in pursuant to the provisions stated in the standard.</li> <li>❖ 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.</li> <li>❖ 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 for their comments.</li> <li>❖ Minutes must be entered in the Minutes Book within 30 days from the date of conclusion of the meeting.</li> <li>❖ Minutes of the meeting must be signed and dated by the Chairman of the meeting or by the Chairman of the next board meeting.</li> <li>❖ 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 within 15 days of signing.</li> </ul>
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**Website updation by the Companies as per the Companies Act and Listing Regulations:**

<p>As per Regulation 46 of the Listing (obligation and disclosure requirement) regulations, 2015</p>	<p>The website of the company shall be updated by uploading the following:</p> <ul style="list-style-type: none"> <li>❖ To maintain a functional website containing basic information about the company e.g. details of its business;</li> <li>❖ Terms and conditions of appointment of Independent director.</li> <li>❖ Composition of various committees of Board of Directors.</li> <li>❖ Code of conduct of senior management personnel and Board of directors.</li> <li>❖ Details of establishment of vigil mechanism/ whistle blower policy in terms of section 177 of Companies Act, 2013.</li> <li>❖ Criteria of making payment to Non-Executive Director.</li> <li>❖ Policies on dealing with the Related Party Transactions.</li> </ul> <ul style="list-style-type: none"> <li>❖ Policy on determining material subsidiaries.</li> <li>❖ Details of familiarization programmes to Independent Director.</li> <li>❖ Email address of grievance redressal and other relevant details.</li> <li>❖ Contact information of designated officials who is responsible for handling investor grievances.</li> <li>❖ Financial information including – notice of Board meeting in which financial results discussed, complete copy of annual report and financial results on conclusion of board meeting.</li> <li>❖ Shareholding pattern.</li> <li>❖ Agreement with the Media Companies and / or their associates.</li> <li>❖ Schedule of analyst or institutional investor meet and presentations made along with submission to the stock exchange.</li> <li>❖ New name and old name of the listed entity for one year.</li> </ul>
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<p>As per Regulation 62 of the Listing (obligation and disclosure requirement) regulations, 2015</p>	<p>The listed entity shall maintain a functional website containing the following information about the listed entity:-</p> <ul style="list-style-type: none"> <li>❖ details of its business</li> <li>❖ contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances;</li> <li>❖ email address for grievance redressal and other relevant details;</li> <li>❖ name of the debenture trustees with full contact details;</li> <li>❖ information with respect to the following events: <ul style="list-style-type: none"> <li>(i) default by issuer to pay interest on or redemption amount;</li> <li>(ii) failure to create a charge on the assets;</li> <li>(iii) revision of rating assigned to the non convertible debt securities</li> </ul> </li> <li>❖ Financials including consolidated financial statements.</li> <li>❖ Name and contact details of the debenture trustee, if any</li> <li>❖ Information, reports, notices, call letters, circulars, proceedings, etc relating to nonconvertible redeemable preference shares or non convertible debt securities.</li> <li>❖ Compliance report relating to non convertible redeemable preference shares or non convertible debt securities.</li> <li>❖ Information relating to default by company to pay interest or redemption amount ,Failure in creating charge on assets, Revision in rating assigned to non convertible debt securities.</li> </ul>
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Section 136(1) of the Companies act,2013	❖ Financial Statement of the subsidiary Companies.
Rule 15 of Companies (Meeting of Board and its Powers) Rules, 2014	❖ Details / Notice of Resignation letter in terms of Section 168 of the Companies Act, 2013.
Rule 23 Companies (Management and Administration) Rules, 2014.	❖ 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	❖ 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	❖ Statement of Unpaid Dividend Account.
Rule 22 of Companies (Management and Administration) Rules, 2014	❖ 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	❖ Annual Report on CSR along with the CSR policy.
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.
Regulation 30 (4)(ii), 30 (5) and 30 (8) of LODR	❖ 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.

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**Suggestions may be sent to [rupesh@cacsindia.com](mailto:rupesh@cacsindia.com)**

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