

Compliance Calendar Quarter January – March, 2023

“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.”

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PRIVATE COMPANIES

<p>January to March</p>	<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>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. After entering the particulars, such register or registers shall be placed before the next meeting of the Board and signed by all the directors present at the meeting.</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 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 is conducted at a shorter notice, the Company may choose an expedient mode of sending notice. ❖ The facility of participation through electronic mode should also be provided and 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.

	<ul style="list-style-type: none"> ❖ To hold the Board meeting as per schedule and in compliance with Rule 3& 4 of Companies (Meetings of Board and its Powers) Rules, 2014 if meeting is held through video conferencing or other audio visual means. <p>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>
Disclosures	<p>To obtain disclosures with respect to:</p> <ul style="list-style-type: none"> ❖ the confirmation in Form DIR-8 under section 164(2) from the director(s) of the Company with respect to their eligibility for their appointment as Additional Director, if any. ❖ 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.
Appointment of Director	<p>In case a person seeking appointment as Director in a Company (either in existing Company or at time of incorporation) and such person is national of a country which shares land border with India, then such person has to obtain security clearance form Ministry of Home Affairs and attach the same with the consent in Form DIR-2. If not applicable, then given declaration to that effect in Form DIR-2.</p> <p>[Refer CACS Bulletin:- http://www.cacsindia.com/Uploads/Files/a154801b-76e6-4202-abbf-50eadf7d1a83.pdf]</p> <p>The Ministry of Corporate Affairs on 15th December 2022 provided the Link of application for MHA Security Clearance for Appointment as Director of a country sharing land border with India</p> <p>[Refer: https://esahajmcaservices.nic.in/]</p>
CSR Committee Meeting	<p>If CSR is applicable on the Company then as per the CSR policy of 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>CSR Committee shall convene its meeting to recommend the Annual Action Plan, CSR Activities, manner of implementation along with Budget and CSR expenditure to be incurred for Financial Year 2022-23. (If not approved in the meeting convened in the previous quarters). Further, the Board of Directors of the Company shall mandatorily disclose the composition of the CSR Committee, and CSR Policy and Projects approved by</p>

	<p>the Board on their website, if any, for public access.</p> <p>Company should ensure that the obligatory CSR expenditure for FY 2022-23 should be done by March 31, 2023.</p> <p>Ministry of Corporate Affairs (MCA) has issued the amendment to Companies (Corporate Social Responsibility Policy) Rules, 2014 ("CSR Rules") vide the notification dated September 20, 2022 (effective from September 21, 2022)- https://egazette.nic.in/WriteReadData/2022/238956.pdf</p> <p>[Refer CACS Bulletin:- http://www.cacsindia.com/Uploads/Files/47c96f4b-937e-42a3-a819-59dbabd3c5bb.pdf]</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 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.
Extra-Ordinary General Meeting	<p>MCA vide General Circular No. 3/2022 dated 05.05.2022 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, No. 33/2020 dated 28.09.2020, No. 39/2020 dated 31.12.2020, No. 10/2021 dated 23.06.2021, No. 20/2021 dated 08/12/2021 the time period upto December 31, 2022.</p> <p><i>It is important to note that holding of Extra-Ordinary General meeting through VC or OAVM through VC or OAVM or passing of certain matters only through postal ballot in accordance with the framework provided in the above said circulars is only available up to December 31, 2022, unless further extended by MCA.</i></p>
Agenda Items of the Board Meeting	<p>To fix a Board Meeting in the manner stated above, if agenda below mentioned items are not considered:</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 consider and approve of Annual Action Plan, CSR Activities along with Budget for Financial Year 2022 – 23. (If not approved in the meeting convened in the previous quarter)

	<ul style="list-style-type: none"> - To appoint and fix the remuneration of Internal Auditor of the Company for FY 2022-23, if applicable and not appointed in previous quarters. - To appoint and fix the remuneration of Secretarial Auditor of the Company for FY 2022-23, if applicable and not appointed in previous quarters. - To review Related Party Transactions for the quarter ended December 31, 2022 - To approve Related Party Transactions for the quarter ended March 31, 2023 (if the RPT is not at arm's length basis and/or in ordinary course of business)
<p>Secretarial Standards</p>	<p>As per section 118(10) of the Companies Act, 2013 Provisions of Secretarial Standards issued by the Institute of Company Secretaries of India and notified by the Ministry of Corporate Affairs shall be complied by the company.</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</p> <p>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)</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>
<p>Website</p>	<p>The website of the company shall be updated by uploading the following:</p> <ul style="list-style-type: none"> ❖ Notice of General Meeting(s) ❖ Composition of the CSR Committee, Policy on Corporate Social Responsibility and Projects approved by the Board ❖ Notice of Closure of the Register of members ❖ Information on Resignation by Director ❖ Annual return i.e. Form MGT – 7 along with the Form MGT – 8 ❖ Details of establishment of Vigil Mechanism ❖ Disclose/publish its name, address of its registered office, the Corporate Identity Number, Telephone number, fax number if any, email and the name of the person who may be contacted in case of any queries or grievances on the landing/home

	page of the said website.
Attention	The exceptions, modifications and adaptations shall be applicable to private companies which has not committed a default in filing its financial statements under section 137 of the said Act or annual return under section 92 of the said Act with the Registrar.

LISTED COMPANIES

<p>January to March</p>	<p>Audit Committee:</p> <p>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, 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>Further as per Regulation 18(2)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, audit committee shall meet at least four times in a year and not more than one hundred and twenty days shall elapse between two meetings.</p> <p><u>Omnibus approval of Related Party Transactions (RPTs) for FY 23-24</u></p> <p>As a good corporate practice, the Audit Committee should accord the omnibus approval for RPTs in before end of current FY 2021-22, which are being entered on continue basis and will also be continued from commencement of financial year 2022-23 to ensure that Audit Committee’s approval should be there all the time for RPTs.</p>
	<p>Nomination and Remuneration Committee:</p> <p>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>Stakeholders Relationship Committee:</p> <p>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>Quick Link of FAQs on Audit, Nomination & Remuneration and Stakeholders Relationship Committee dated July 15, 2022: https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220715-31</p>
	<p>Risk Management Committee:</p>

There must be at least two meetings in a year as per Regulation 21 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Note: The provisions of Regulation 21 shall be applicable to (a) top 1000 listed entities, determined on the basis of market capitalization, as at the end of the immediate previous financial year and (b) a high value debt listed entity.

Constitution of Risk Management Committee: 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 may be members of the committee.

Quick Link for FAQs dated July 07, 2022:

<https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220707-39>

Board Meeting:

There must be at least four Board Meetings in every calendar year 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 and Regulation 17(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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.

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. After entering the particulars, such register or registers shall be placed before the next meeting of the Board and signed by all the directors present at the meeting.

To hold the meeting of Board of Directors of the Company:

- ❖ 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 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.
- ❖ The facility of participation through electronic mode should also be provided and 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 (s) 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 & 4 of Companies (Meetings of Board and its Powers) Rules, 2014 if meeting is held through video conferencing or other audio visual means.
- ❖ As per Guidance Note on SS-1 issued by ICSI, notes on items of business which are in the nature of Unpublished Price Sensitive Information may be given at a shorter period of time than stated above, with the consent of a majority of the Directors, which shall include at least one Independent Director, if any

To obtain disclosures with respect to:

- ❖ Changes 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, if any.
- ❖ declaration from Independent Directors under section 149(7) of the Companies Act, 2013 and as per Regulation 16(1)(b) & 25(8) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, in case there is any change in the circumstances which may affect his status as an independent Director.

	<ul style="list-style-type: none"> ❖ Updated / renewed certificate, if require, from Independent Directors regarding registration of name in databank; ❖ 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. ❖ To obtain disclosures by the senior management to the Board of directors relating to all material, financial and commercial transactions, where they have personal interest that may have a potential conflict with the interest of the listed entity at large in terms of Regulation 26(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. ❖ To obtained declaration of non-disqualification u/s 164 for the quarter ended December, 2022 (<i>This should be taken from each director as on end of previous quarter because basis this, the Company can report regarding Disqualification of Directors under section 164 of the Companies Act, 2013 in Quarterly Corporate Governance Report amended vide BSE Circular https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221012-44).</i>
<p>Appointment of Director</p>	<p>In case a person seeking appointment as Director in a Company (either in existing Company or at time of incorporation) and such person is national of a country which shares land border with India, then such person has to obtain security clearance form Ministry of Home Affairs and attach the same with the consent in Form DIR-2. If not applicable, then given declaration to that effect in Form DIR-2.</p> <p>[Refer CACS Bulletin:- http://www.cacsindia.com/Uploads/Files/a154801b-76e6-4202-abbf-50eadf7d1a83.pdf]</p> <p>The Ministry of Corporate Affairs on 15th December 2022 provided the Link of application for MHA Security Clearance for Appointment as Director of a country sharing land border with India</p> <p>[Refer: https://esahajmcaservices.nic.in/]</p>

	<p>Appointment of Independent Director (Reg. 17 (1C) & Reg. 25 (2A) of SEBI LODR, 2015)</p> <p>The listed entity shall obtain the approval of shareholders for appointment of a person on the Board of Directors is taken at the next general meeting or within a time period of 3 months from the date of appointment, whichever is earlier. [Reg. 17(1C) of LODR]</p> <p>The appointment, re-appointment or removal of an independent director of a listed entity, shall be subject to the approval of shareholders by way of a special resolution.</p> <p>Provided that where a special resolution for the appointment of an independent director fails to get the requisite majority of votes but the votes cast in favour of the resolution exceed the votes cast against the resolution and the votes cast by the public shareholders in favour of the resolution exceed the votes cast against the resolution, then the appointment of such an independent director shall be deemed to have been made.</p> <p>Provided further that an independent director appointed under the provisions as stated above shall be removed only if the votes cast in favour of the resolution proposing the removal exceed the votes cast against the resolution and the votes cast by the public shareholders in favour of the resolution exceed the votes cast against the resolution. [Reg. 25(2A) of LODR*]</p> <p>*Proviso to Reg. 25(2A) is inserted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2022 w.e.f. 14.11.2022</p> <p>[Refer amended SEBI LODR, 2015 Last amended on December 5, 2022]: https://www.sebi.gov.in/legal/regulations/dec-2022/securities-and-exchange-board-of-india-listing-obligations-and-disclosure-requirements-regulations-2015-last-amended-on-december-5-2022-65889.html]</p>
<p>CSR Committee Meeting</p>	<p>If CSR is applicable on the Company then as per the CSR policy of 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>CSR Committee shall convene its meeting to recommend the Annual Action Plan, CSR Activities, manner of implementation along with Budget and CSR expenditure to be incurred for Financial Year 2022-23. (If not approved in the meeting convened in the previous quarters). Further, the Board of Directors of the Company shall mandatorily disclose the composition of the CSR Committee, and CSR Policy and Projects approved by</p>

	<p>the Board on their website, if any, for public access.</p> <p>Company should ensure that the obligatory CSR expenditure for FY 2022-23 should be done by March 31, 2023.</p> <p>Ministry of Corporate Affairs (MCA) has issued the amendment to Companies (Corporate Social Responsibility Policy) Rules, 2014 ("CSR Rules") vide the notification dated September 20, 2022 (effective from September 21, 2022)- https://egazette.nic.in/WriteReadData/2022/238956.pdf</p> <p>[Refer CACS Bulletin:- http://www.cacsindia.com/Uploads/Files/47c96f4b-937e-42a3-a819-59dbabd3c5bb.pdf]</p>
21 st January	<p>Holding of specified securities and shareholding pattern:</p> <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>SEBI vide its Circular dated June 30th, 2022 (effective from the quarter ending September 30, 2022) and with a view of providing further clarity and transparency in the disclosure of shareholding pattern to the investors in the securities market have made following changes in the reporting of shareholding pattern:</p> <ul style="list-style-type: none"> ❖ In the disclosure of public shareholding, names of the shareholders holding 1% or more than 1% of shares of the listed entity is to be disclosed ❖ Names of the shareholders who are persons acting in concert, if available, shall be disclosed separately. <p>For revised format as prescribed by SEBI, please refer below link to SEBI Circular:</p> <p>SEBI: https://www.sebi.gov.in/legal/circulars/jun-2022/disclosure-of-holding-of-specified-securitiesand-holding-of-specified-securities-in-dematerialized-form_60459.html</p> <p>BSE NOTICE: https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220630-38</p>

	<p>BSE FAQ: https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221215-42</p> <p>NSE NOTICE: https://static.nseindia.com//s3fs-public/inline-files/NSE_Circular_30062022%20FAQ.pdf</p> <p>NSE FAQ: https://static.nseindia.com//s3fs-public/inline-files/NSE_Circular_14122022.pdf</p>
21 st January	<p>Grievance Redressal Mechanism:</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> <p>Further, such Statement shall be placed, on quarterly basis, before the board in the next board meeting.</p> <p>Circular on XBRL based filing of Statement of investor compliant under Regulation 13(3) for Listed Companies at BSE dated April 12, 2022:</p> <p>https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220412-39</p> <p>Quick link for Guidance Note dated July 08, 2022:</p> <p>https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220708-40</p> <p>SEBI Circular dated November 07, 2022 regarding master circular on the redressal of investor grievances through the SEBI Complaints Redress System (SCORES) platform:</p> <p>https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221109-11</p>

<p>21st January</p>	<p>Corporate Governance Report:</p> <p>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> <p>Further, such Corporate Governance Report should be placed before the board in the next board meeting.</p> <p>BSE FAQ on Corporate Governance: https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221012-44</p>
<p>21st January</p>	<p>With reference to Reg 3(5) and 3(6) of SEBI (PIT) Regulations, 2015 which required SDD to be maintained by the company, the Listed companies are required to submit a quarterly compliance certificate on Structured Digital Database (SDD) certified either by the Compliance Officer OR a Practicing Company Secretary (PCS)</p> <p>BSE CIRCULAR:</p> <p>https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221028-15</p> <p>https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221028-16</p> <p>CACS bulletin on SDD:- http://www.cacsindia.com/Uploads/Files/1e116239-363e-47fb-8104-d6149519cff6.pdf</p>
<p>30th January</p>	<p>Reconciliation of share certificate Audit report:</p> <p>To obtain a reconciliation of share capital 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 within 30 days from the end of quarter, where the shares of the company are listed.</p> <p>Further, such Statement shall be placed, on quarterly basis, before the board in the next board meeting.</p>

14th February

Audited/ Un – Audited Standalone and Consolidated Financial Results:

To submit quarterly and year to date audited/un – audited standalone and consolidated financial results to the stock exchange within forty – five days of end of each quarter.

- ❖ Trading window shall be closed at least from the end of each quarter till the 48 hours after the declaration of financial results.
- ❖ 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 & 4 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 financial results viz. quarterly, half yearly, or annual, as the case maybe, 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 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

	<p>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 applicable accounting standards in accordance with guidelines issued by the Board on this matter.</p> <ul style="list-style-type: none"> ❖ To submit quarterly and year to date audited/ un – audited standalone and consolidated (if applicable) financial results to the stock exchange within 30 minutes of board meeting in terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. ❖ 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). <p>Note: If both the audited/ un – audited 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.</p> <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).
Trading Window closure	<p>Trading restriction period shall be made applicable from the end of every quarter till 48 hours after the declaration of financial results.</p> <p>https://www.bseindia.com/corporates/Displaydata.aspx?Id=7a303ae6-b2a2-41b4-ae8-079fab9a7fc2&Page=cir</p>

<p>Dividend Declaration (Interim Dividend)</p>	<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 dividend is declared, 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. <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 Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016.</p>
<p>Form MGT-14 Powers exercised in Board Meeting</p>	<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) Rule 2014.</p>

14th February

To hold the Board Meeting for approval of below mentioned matters:

- ❖ 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.
- ❖ The facility of participation through electronic mode should be made available and 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.

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

- ❖ To hold the board meeting as per schedule and in compliance with Section 173 read with the rules made thereunder.
 - To take note of disclosure/declaration(s) received from the directors and Key Managerial Personnel of the Company, if any
 - 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 December 31, 2022
 - To take note minutes of the Board Meetings of subsidiaries of the Company
 - To approve the interim dividend on per share basis (all dividend and/or

	<p>cash bonus should be declared at least 5 working days before commencement of the closure of its transfer books or the record date fixed for the purpose).</p> <ul style="list-style-type: none"> - 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 December 30, 2022 - 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 quarters) - To take on record the certificate from chief executive officer & CFO on Financial Results for the quarter ended December 31, 2022 under Regulation 33(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - To consider and approve the Audited/Unaudited Financial Results (Standalone and Consolidated) along with the Auditors Report Limited Review Report under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
<p>Other Compliances</p>	<ol style="list-style-type: none"> 1. 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. <ol 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. 2. In terms of Regulation 32(6) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, where 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>Please note that the listed companies are required to submit Statement of Deviation or Variation in PDF mode along with the submission of Financial results in PDF mode and</p>

	<p>Statement of Deviation or Variation in XBRL mode shall be submitted along with the submission of the Financial results in XBRL mode.</p> <p>For detailed circular, please refer the link: https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20200721-13</p> <p>Format of Statement of Deviation or Variation for proceeds of issues: https://www.sebi.gov.in/legal/circulars/dec-2019/format-on-statement-of-deviation-or-variation-for-proceeds-of-public-issue-rights-issue-preferential-issue-qualified-institutions-placement-qip-etc-45447.html</p>
31 st March	<p>Entity which has listed its specified securities, debt securities or even non-convertible preference shares and has a long term outstanding borrowing of Rs. 100 Crore and above and have a credit rating of AA and above has to raise at least 25% of the total incremental borrowings by way of issue of debt securities;</p> <p>Refer: Operational Circular for issue and listing of Non-convertible Securities, Securitised Debt Instruments, Security Receipts, Municipal Debt Securities and Commercial Paper (Amended from time to time)</p>
Postal Ballot/ Extra-ordinary General Meeting	<p>MCA vide General Circular No. 3/2022 dated 05.05.2022 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, No. 33/2020 dated 28.09.2020, No. 39/2020 dated 31.12.2020, No. 10/2021 dated 23.06.2021, No. 20/2021 dated 08/12/2021 the time period upto December 31, 2022.</p> <p><i>It is important to note that holding of Extra-Ordinary General meeting through VC or OAVM 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 above said circulars is only available up to December 31, 2022, unless extended by Ministry of Corporate Affairs.</i></p>
Media Agreement	<p>To intimate the stock exchange immediately upon entering into agreements with media companies and/or their associates, if any.</p>

<p>Disclosure in respect of the default on payment of interest/ repayment of principal amount on loans from banks / financial institutions and unlisted debt securities</p>	<p>Pursuant to the SEBI Circular No. SEBI/HO/CFD/CMD1/CIR/P/2019/140 dated 21.11.2019, listed companies are required to disclose to the Stock Exchange when the entity has defaulted in payment of interest / installment obligations on loans, including revolving facilities like cash credit, from banks/ financial institutions and unlisted debt securities.</p> <p>Disclosure of an default on loans, including revolving facilities like cash credit, from banks/financial institutions which continues beyond 30 days. Such disclosure shall be made promptly, but not later than 24 hours from the 30th day of such default.</p> <p>In case of unlisted debt securities i.e. NCDs and NCRPS, the disclosure shall be made promptly but not later than 24 hours from the occurrence of the default. This is in line with the existing disclosure requirements specified for listed debt instruments.</p> <p>Disclosure shall be made in the format as specified in the Para 3 (C1) and (C2) of the Circular. For more details please refer the below link: -</p> <p>https://www.sebi.gov.in/legal/circulars/nov-2019/disclosures-by-listed-entities-of-defaults-on-payment-of-interest-repayment-of-principal-amount-on-loans-from-banks-financial-institutions-and-unlisted-debt-securities_45036.html</p>
<p>Other Compliances</p>	<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 as per Regulation 13(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. ❖ 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. ❖ 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. ❖ In terms of Regulation 31(1)(c) of the Securities and Exchange Board of India

	<p>(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).</p> <ul style="list-style-type: none"> ❖ 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. ❖ To obtain omnibus approval for related party transactions proposed to be entered into by the Company for the financial year 2022-23 under section 177 of the Companies Act, 2013 read with Rule 6A of the Companies (Meetings of Board and its Powers) Rules, 2014 read with SEBI LODR, 2015.
Website	<p>Advisory under Regulation 46 and 62 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 regarding updating of information on website.</p> <p>https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220704-44</p>
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:</p> <p>Guidance Note on Meetings of the Board of Directors: https://www.icsi.edu/media/webmodules/GN_on_Meetings_of_BOD_3122020.pdf</p> <p>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</p>

of Directors (SS – 1) and General Meetings (SS – 2) dated 03.04.2020 and 15.04.2020

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

Items to be placed before the Board

<p>Actions by the Board as per Listing Regulations</p>	<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 Securities and Exchange Board of India (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 Securities and Exchange Board of India (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) Securities and Exchange Board of India (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 Securities and Exchange Board of India (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 Securities and Exchange Board of India (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 Securities and Exchange Board of India (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 proviso to sub regulation 2(a) of Regulation 33 of the Securities and Exchange Board of India (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 Regulation 17(9)(a) of the Securities and Exchange Board of India (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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	<ul style="list-style-type: none"> ❖ 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. ❖ 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"> ❖ 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.
	<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 Securities and Exchange Board of India (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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

	<ul style="list-style-type: none"> ❖ With effect from January 1, 2022, the Top 1000 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 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)
	<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): 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/ information is considered material.)

	<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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	<ul style="list-style-type: none"> ❖ 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"> • 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 utilized for the purposes and in the manner as approved by it.
	<ul style="list-style-type: none"> ❖ The board of directors shall place Reconciliation of Share Capital Audit report as per Regulation 76 of SEBI (Depositories and participants) Regulation, 2018 from a Practicing Company Secretary or Practicing Chartered Accountant.
	<ul style="list-style-type: none"> ❖ As per SEBI Circular dated November 04, 2019: CRAs shall meet the audit committee of the rated entity, at least once in a year, to discuss issues including related party transactions, internal financial control and other material disclosures made by the management, which have a bearing on rating of the listed NCDs. <p>https://www.sebi.gov.in/legal/circulars/nov-2019/enhanced-governance-norms-forcredit-rating-agencies-cras-44862.html</p>
	<ul style="list-style-type: none"> ❖ The Board shall ensure that approval of shareholders for appointment of a person on the Board of Directors or as a manager is taken at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier. [Ref. Regulation 17 (1C) of LODR]

	<ul style="list-style-type: none">❖ The compliance officer shall report to the board of directors and in particular, shall provide reports to the Chairman of the Audit Committee, if any, or to the Chairman of the board of directors at such frequency as may be stipulated by the board of directors, but not less than once in a year.
	<ul style="list-style-type: none">❖ 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. Further, that the delegated authority shall report on transfer of securities to the board of directors in each meeting.
	<ul style="list-style-type: none">❖ Policy on materiality of related party transactions shall be reviewed by the board of directors at least once every three years and updated accordingly.

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 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"> (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. ❖ The listed entity may keep documents specified above in electronic mode.
	<ul style="list-style-type: none"> ❖ 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.
	<ul style="list-style-type: none"> ❖ 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.
	<ul style="list-style-type: none"> ❖ 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.
	<ul style="list-style-type: none"> ❖ 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>Policy on materiality of related party transactions shall be reviewed by the board of directors at least once every three years and updated accordingly.</p>
	<ul style="list-style-type: none"> ❖ 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.
	<ul style="list-style-type: none"> ❖ 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.
	<ul style="list-style-type: none"> ❖ 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.
	<ul style="list-style-type: none"> ❖ To formulate archival policy in terms of Regulation 30(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. ❖ 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

	<p>thereafter as per the archival policy of the listed entity, as disclosed on its website.</p> <ul style="list-style-type: none"> ❖ 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. ❖ The Policy shall be disclosed on the website and a web – link shall also be provided in Annual Reports. ❖ 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 and procedure for inquiry in case of leak of UPSI or suspected leak of UPSI ❖ To amend the policy on Code of Fair Disclosure and Conduct to include determination of legitimate purpose' ❖ To amend Code of Conduct as per regulation 9(1) of SEBI (Prohibition of Insider Trading) Regulations, 2015 to cover trading by its designated persons and immediate relatives of designated persons
	<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

<p>Insider Trading</p>	<ul style="list-style-type: none"> ❖ 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. <hr/> <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 the format prescribed by the SEBI. <p>Further, the Company shall provide the information including PAN number of Promoter(s) including member(s) of the promoter group, designated person(s) and director(s) as per SEBI PIT Regulations to the designated depository and the manual disclosure is not required if the Company is complying with SEBI Circular on Automation of Continual Disclosures under Regulation 7(2) of SEBI (Prohibition of Insider Trading) Regulations, 2015 - System driven disclosures – Ease of doing business.</p> <p>Further, in case of any subsequent update in the details of the entities, the listed company shall update the information with the designated depository on the same day.</p> <p>[Refer SEBI Circular –</p> <p>https://www.sebi.gov.in/legal/circulars/aug-2021/automation-of-continual-disclosuresunder-regulation-7-2-of-sebi-prohibition-of-insider-trading-regulations-2015-systemdriven-disclosures-ease-of-doing-business_51848.html</p> <p>https://www.sebi.gov.in/legal/circulars/sep-2020/automation-of-continual-disclosuresunder-regulation-7-2-of-sebi-prohibition-of-insider-trading-regulations-2015-systemdriven-disclosures_47523.html]</p>
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	<p>Quick Link of format prescribed by SEBI:</p> <p>https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210209-40&attachedId=136b48d5-deb2-45a6-9de6-09bdc3d58f3d</p>
	<ul style="list-style-type: none"> ❖ 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. ❖ 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.
	<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> <p>Such trading plan shall not entail trading for the period between the</p>

	<p>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</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; <p>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.</p>
	<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.
Code of Conduct	<ul style="list-style-type: none"> ❖ Every company having Code of Conduct under these regulations shall ensure that such a Code of Conduct provides for suitable protection against any discharge, termination, demotion, suspension, threats, harassment, directly or indirectly or discrimination against any employee who reports any information relating to violation of insider trading laws to SEBI.

	<ul style="list-style-type: none"> ❖ For the purpose of this “employee” means any individual who during employment may become privy to information relating to violation of insider trading laws and files a Voluntary Information Disclosure Form under these regulations and is a director, partner, regular or contractual employee, but does not include an advocate. <p>Please refer the below mentioned link: https://www.sebi.gov.in/legal/regulations/sep-2019/securities-and-exchange-board-ofindia-prohibition-of-insider-trading-third-amendment-regulations-2019_44341.html</p>
<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.
<p>Reporting to STX regarding violations of Code of Conduct under SEBI (Prohibition of Insider Trading) Regulations, 2015</p>	<ul style="list-style-type: none"> ❖ 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. ❖ 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>Standardized the process relating to dealing with violation of code of conduct</p>	<p>SEBI via circular no. SEBI/HO/ISD/CIR/P/2019/82 dated July 19, 2019, standardized the process relating to dealing with violation of code of conduct by Listed company, intermediaries and fiduciaries. Following compliances are to be ensured in the case of violation</p> <ul style="list-style-type: none"> ❖ Report such violation by designated persons and immediate relatives of designated persons in the standardized format to SEBI. ❖ Maintain a database of the violation of code of conduct by designated persons and their immediate relatives that would entail initiation of appropriate action against them.
	<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.

**Obligations with respect to employees including senior management,
key managerial persons, directors and promoters**

Reference	Particulars
<p>Regulation 26(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</p>	<p>No employee including key managerial personnel or director or promoter of a listed entity shall enter into any agreement for himself 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 as well as public shareholders by way of an ordinary resolution.</p> <p>Compliances for entering into above specified agreement/ subsisting or expired agreement:</p> <ul style="list-style-type: none"> ❖ prior approval has to be obtained from the Board of Directors as well as public shareholders by way of an ordinary resolution
	<ul style="list-style-type: none"> ❖ the agreement, if any, whether subsisting or expired, entered during the preceding three years from the date of coming into force of this sub-regulation, shall be disclosed to the stock exchanges for public dissemination ❖ the subsisting agreement, if any, as on the date of coming into force of this sub-regulation shall be placed for approval before the Board of Directors in the forthcoming Board meeting ❖ after the Board approves such agreement, the same shall be placed before the public shareholders for approval by way of an ordinary resolution in the forthcoming general meeting ❖ all the interested persons involved in the transaction covered under the agreement shall be abstained from voting in the general meeting ❖ the definition of 'interested person' shall mean any person holding voting rights in the listed entity and who is in any manner, whether directly or indirectly, interested in an agreement or proposed agreement, entered into or to be entered into by such a person or by any employee or key managerial personnel or director or promoter of such listed entity with any shareholder or any other third party with respect to compensation or profit sharing in connection with the securities of such listed entity.

UNLISTED PUBLIC COMPANIES

<p>Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</p>	<p>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.</p>
<p>January to March</p>	<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>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. After entering the particulars, such register or registers shall be placed before the next meeting of the Board and signed by all the directors present at the meeting.</p>
<p>Dusclosure</p>	<p>To obtain disclosures with respect to 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 (if any).</p>
<p>Appointment of Director</p>	<p>In case a person seeking appointment as Director in a Company (either in existing Company or at time of incorporation) and such person is national of a country which shares land border with India, then such person has to obtain security clearance form Ministry of Home Affairs and attach the same with the consent in Form DIR-2. If not applicable, then given declaration to that effect in Form DIR-2.</p>

	<p>[Refer CACS Bulletin:- http://www.cacsindia.com/Uploads/Files/a154801b-76e6-4202- abbf-50eadf7d1a83.pdf]</p> <p>The Ministry of Corporate Affairs on 15th December, 2022 provided the Link of application for MHA Security Clearance for Appointment as Director of a country sharing land border with India</p> <p>[Refer: https://esahajmcaservices.nic.in/]</p>
<p>Items need to be placed in the Board Meeting</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 ❖ To fix the date of Board meeting and send notice 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 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(s) 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& 4 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 hold the board meeting as per schedule and in compliance with Section 173 read with the rules made thereunder:</p> <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 resolution passed by circulation by board of directors since last board meeting, if any - To take note of Related Party Transactions for the quarter ended December 31, 2022 - To take on record committee Meetings Minutes - To review the compliance certificate on the laws applicable to the Company for the quarter ended December 31, 2022 - 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 quarters) - To appoint Internal Auditor for the FY 2021 -22 (if not appointed in last quarters) - To appoint Secretarial Auditor for the FY 2021 (if not appointed in last quarters)
<p>CSR Committee Meeting</p>	<p>If CSR is applicable on the Company then as per the CSR policy of 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>CSR Committee shall convene its meeting to recommend the Annual Action Plan, CSR Activities, manner of implementation along with Budget and CSR expenditure to be incurred for Financial Year 2022-23. (If not approved in the meeting convened in the last quarters). Further, the Board of Directors of the Company shall mandatorily disclose the composition of the CSR Committee, and CSR Policy and Projects approved by the Board on their website, if any, for public access.</p> <p>Ministry of Corporate Affairs (MCA) has issued the amendment to Companies (Corporate Social Responsibility Policy) Rules, 2014 ("CSR Rules") vide the notification dated September 20, 2022 (effective from September 21, 2022)- https://egazette.nic.in/WriteReadData/2022/238956.pdf</p>

Reconciliation of Share Capital Audit Report (Form PAS – 6)	Every unlisted public company governed by Rule 9A of the Companies (Prospectus and Allotment of Securities) Rules, shall submit Reconciliation of Share Capital Audit Report in Form PAS-6 within sixty days from the conclusion of each half year duly certified by a company secretary in practice or chartered accountant in practice. Form PAS-6 to be filed within 60 days from the date of deployment of form on the website of the Ministry of Corporate Affairs
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.
Postal Ballot / Extra Ordinary General Meeting	<p>MCA vide General Circular No. 3/2022 dated 05.05.2022 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, No. 33/2020 dated 28.09.2020, No. 39/2020 dated 31.12.2020, No. 10/2021 dated 23.06.2021, No. 20/2021 dated 08/12/2021 the time period upto December 31, 2022.</p> <p><i>It is important to note that holding of Extra-Ordinary General meeting through VC or OAVM 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 above said circulars is only available upto December 31, 2022, unless further extended by Ministry of Corporate Affairs.</i></p>
Website	<p>The website of the company shall be updated by uploading the following:</p> <ul style="list-style-type: none"> ❖ Notice of General Meeting ❖ Notice of candidature of a person for directorship ❖ Composition of the CSR Committee, Policy on Corporate Social Responsibility and and Projects approved by the Board ❖ Information/ Document of resignation from a director ❖ Annual return i.e. Form MGT – 7 along with the Form MGT – 8 ❖ Details of establishment of vigil mechanism, if applicable ❖ Terms & conditions of appointment of Independent Directors, if applicable ❖ Disclose/publish its name, address of its registered office, the Corporate Identity Number, Telephone number, fax number if any, email and the name of the person who may be contacted in case of any queries or grievances on the landing/home page of the said website. ❖ Name of Nodal Officer and his e-mail ID

	<ul style="list-style-type: none"> ❖ Notice of Closure of the Register of Members ❖ A statement or information through Form No. IEPF 2, separately for each year, containing following information, namely:- <ul style="list-style-type: none"> (a) the names and last known addresses of the persons entitled to receive the sum; (b) the nature of amount; (c) the amount to which each person is entitled; (d) the due date for transfer into the Investor Education and Protection Fund; and (e) such other information as may be considered relevant for the purposes.
<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</p> <p>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>

NON-CONVERTIBLE SECURITIES COMPLIANCES AS PER SEBI LODR

SEBI LODR REGULATIONS, 2015 AND SEBI CIRCULAR	CONTENT OF THE CIRCULAR/REGULATION	TIMELINE	FREQUENCY
6 (1)	Appointment of Qualified Company Secretary as Compliance Officer	within 30 days of end of each quarter	Quarterly
7 (3)	Compliance Certificate in relation to maintain share transfer facility	Within 30 days from end of the Financial Year	Yearly
13(3)	Statement of Investor Complaints	Within 21 days from end of the Quarter	Quarterly
23 (9)	Disclosures of Related Party Transactions (Only Applicable on High value debt listed entity)	Along with its Standalone Financial Results	Half Yearly
27 (2)	Compliance report on corporate governance (Only Applicable on High value debt listed entity)	Within 21 days from end of the Quarter	Quarterly
50 (1)	Prior Intimation to the Stock Exchange about the Meeting of the Board of Directors	prior intimation to the stock exchange of at least two working days in advance, excluding the date of the intimation and the date of the meeting of the board of directors	Event Based
50 (2)	Prior Intimation to the Stock Exchange about the General Meeting/meeting of the holders of non-convertible securities	not later than the date of commencement of dispatch of notices	Event based
52 (1)	Financial Result	within 45 days from the end of quarter year, other than last quarter	Quarterly
52 (2)	Financial Result	within 60 days from the end of the financial year	Yearly
52(4) / 52 (6)	Disclosure with respect to financial results	Along with the Financial Results	Quarterly/ Yearly
52(7) / (7A)	Statement indicating the utilization of issue proceeds/ material deviation in the use of proceeds	within forty-five days from the end of every quarter	Quarterly

53 (2)	Annual Report	Along with the notice of the Annual General Meeting, not later than the date of commencement of dispatch to its shareholders	Yearly
54 (2) / (3)	Asset Cover	Along with the Financial Results	Quarterly/ Yearly
57 (1)	Disclosure of information related to payment obligations	Within one working days of becoming due	Event based
57 (4)	Submission of details of payable obligations during the quarter	within five working days prior to the beginning of the quarter	Quarterly
57 (5)	Confirmation of payment obligations	within seven working days from the end of the quarter	Quarterly
60 (2)	Record Date	Advance notice of at least seven working days (excluding the date of intimation and the record date)	Event based
62	Website	The listed entity shall maintain a functional website containing details as per the SEBI Regulations	Continuance Compliance

The provisions of regulation 15 and regulation 16 to regulation 27 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) regulations, 2015 shall apply to a listed entity which has listed its non-convertible debt securities and has an outstanding value of listed non-convertible debt securities of Rupees Five Hundred Crore and above (high value debt listed entity). Further, kindly note that these provisions shall be applicable to a 'high value debt listed entity' on a 'comply or explain' basis until March 31, 2023 and on a mandatory basis thereafter.

IEPF Compliances

Form No. & Reference	Particulars and Timeline
<p>IEPF-1 Rule 5(1) of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016</p>	<p>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.</p>
<p>IEPF 2 [Rule 5(8) of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016]</p>	<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>
<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]</p>	<p>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.</p>
<p>IEPF 4 [Rule 6(5) & 6(8) of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016]</p>	<p>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.</p>

IEPF 7 [Rule6(13) of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016]	Statement of amounts credited by the companies to the Fund as provided under sub-rule (10) (11) and (12) of Rule 6.
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THRESHOLD BASED COMPLIANCES UNDER THE COMPANIES ACT, 2013

S.No.	Particulars	Reference	Criteria of Applicability
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 immediate preceding 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 preceding FY); or Turnover = Rs. 200 crore or more (during the preceding 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);

			<p>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)</p>
7	Rotation of Auditors	Section 139(2) Rule 5 of Companies (Audit and Auditors) Rules, 2014	<p>(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.</p>
8	Application of Cost Records	Section 148 Rule 3 of Companies (Cost Records and Audit) Rules, 2014	<p>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)</p>
9	Cost Audit	Section 148 Rule 4 of Companies (Cost Records and Audit) Rules, 2014	<p>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. 50 crores or more (during immediately</p>

			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.or which is engaged in generation of electricity for captive consumption through Captive Generating Plant. For this purpose, the term "Captive Generating Plant" shall have the same meaning as assigned in rule 3 of the Electricity Rules, 2005
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	At least one-third of total number of Directors in case of Listed Company. At least 2 in case of 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	<p>a. Section 204(1) Rule 9 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014</p> <p>b. Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015</p>	<p>a. Listed Company; Public Company having:</p> <p>Paid Up Share Capital = Rs. 50 crores or more; or Turnover = Rs. 250 crores or more; or</p> <p>Company having outstanding loans or borrowings from banks or public financial institutions of 100 crore rupees or more.</p> <p>b. Every material unlisted subsidiaries incorporated in India shall undertake secretarial audit and shall annex a secretarial audit report with the annual report of listed entity.</p>
19	Vigil / Whistle Blower Mechanism	Section 177 of the Companies Act, 2013 read with Rule 7 of (Meetings of Board and its Powers)	<p>Every Listed Company and the Companies belonging to the following class or classes:</p> <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.

Major Compliance of Secretarial Standard-1 applicable for all companies

- ❖ 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:
 - 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.
- ❖ 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.

Website disclosures as per the Companies Act and Listing Regulations

<p>Regulation 23 (9) of the SEBI Listing (Obligation and Disclosure Requirement) Regulations, 2015</p>	<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.
<p>Regulation 30 (4)(ii), 30 (5) and 30 (8) of the SEBI Listing (Obligation and Disclosure Requirement) Regulations, 2015</p>	<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.
<p>Regulation 34 of the SEBI Listing (Obligation and Disclosure Requirement) Regulations, 2015</p>	<ul style="list-style-type: none"> ❖ The listed entity shall submit to the stock exchange and publish on its website.
<p>Regulation 43A of the SEBI Listing (Obligation and Disclosure Requirement) Regulations, 2015</p>	<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.
<p>Regulation 46 of the SEBI Listing (Obligation and Disclosure Requirement) Regulations, 2015</p>	<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 has not been disclosed in annual report; vii. policy on dealing with related party transactions; viii. policy for determining 'material' subsidiaries; ix. details of familiarization programmes imparted to independent directors including the following details:- <ol style="list-style-type: none"> a. number of programmes attended by independent directors (during the year and on a cumulative basis till date), b. number of hours spent by independent directors in such programmes (during the year and on cumulative basis till date), and

- c. other relevant details
- x. the email address for grievance redressal and other relevant details;
- xi. contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances;
- xii. financial information including:
 - a. notice of meeting of the board of directors where financial results shall be discussed;
 - b. financial results, on conclusion of the meeting of the board of directors where the financial results were approved;
 - c. complete copy of the annual report including balance sheet, profit and loss account, directors report, corporate governance report etc;
- xiii. shareholding pattern;
- xiv. details of agreements entered into with the media companies and/or their associates, etc;
- xv. Schedule of analysts or institutional investors meet and presentations made by the listed entity to analysts or institutional investors.
Explanation: For the purpose of this clause 'meet' shall mean group meetings or group conference calls conducted physically or through digital means;
- 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:
 - 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;
 - b. the transcripts of such calls shall be made available on the website within five working days of the conclusion of such calls:
 - Provided that—
 - 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.
 - 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.

The requirement for disclosure(s) of audio/video recordings and transcript shall be voluntary with effect from April 01, 2021 and mandatory with effect from April 01, 2022;
- 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;
- xviii. items in sub-regulation (1) of regulation 47:
 - 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.

- ii. notices given to shareholders by advertisement.
 - 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.
 - 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:
- Provided that a listed entity, which has a subsidiary incorporated outside India—
- 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;
 - 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;
- xxi. secretarial compliance report as per sub-regulation (2) of regulation 24A of these regulations;
 - 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;
 - 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;
 - xxiv. disclosures under sub-regulation (8) of regulation 30 of these regulations;
 - xxv. statements of deviation(s) or variation(s) as specified in regulation 32 of these regulations;
 - xxvi. dividend distribution policy by listed entities based on market capitalization as specified in sub-regulation (1) of regulation 43A;
 - xxvii. annual return as provided under section 92 of the Companies

	Act, 2013 and the rules made thereunder.
Section 92 of the Companies Act, 2013	❖ 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	❖ 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	<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	❖ 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 (Corporate Social Responsibility Policy) Amendment Rules, 2021	<ul style="list-style-type: none"> ❖ Composition of CSR Committee; ❖ CSR policy; ❖ CSR Projects approved by the Board.
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.

Important Updates

Securities Exchange Board of India and Ministry of Corporate Affairs have come up with the circulars for providing relaxation from various compliances to be done by the Companies which are as follows:

DATE	SUBJECT MATTER	LINKS
July 6, 2021	Issue of No Objection Certificate for release of 1% of Issue amount	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20210706-1
July 7, 2021	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	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20210707-7
July 9, 2021	Guidance note for companies undergoing Corporate Insolvency Resolution Process	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20210709-9
July 21, 2021	Relaxation in timelines for compliance with regulatory requirements by Debenture Trustees due to Covid-19	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20210721-1
July 26, 2021	Continuous disclosures in compliances –y REITs - Amendments.	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20210726-3
July 26, 2021	Continuous disclosures in compliances by InvITs – Amendments	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20210726-4
July 26, 2021	<p>Holding of Annual General Meeting (AGM) by top 100 listed entities by market capitalization – Reg.</p> <p>Securities and Exchange Board of India (SEBI) has issued circular No. SEBI/HO/CFD/CMD1/P/CIR/2021/602 dated July 23, 2021, regarding holding of Annual General Meeting (AGM) by top 100 listed entities by market capitalization. After consideration, it has been decided to extend the timeline for conduct of AGM by top 100 listed entities by market</p>	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20210726-6

	<p>capitalization. Accordingly, such entities shall hold their AGM within a period of six months from the date of closing of the financial year for 2020-21.</p> <p>This Circular shall come into force with immediate effect.</p>	
August 4, 2021	SEBI (Infrastructure Investment Trusts) (Amendment) Regulations, 2021	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCircul ars.aspx?page=20210804-37
August 4, 2021	SEBI (Real Estate Investment Trusts) (Amendment) Regulations, 2021	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCircul ars.aspx?page=20210804-38
August 4, 2021	SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2021 For detailed circular: http://www.cacsindia.com/Bulletine.aspx	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCircul ars.aspx?page=20210804-39
August 16, 2021	Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCircul ars.aspx?page=20210816-1
August 16, 2021	Operational Circular for issue and listing of Non-convertible Securities, Securitised Debt Instruments, Security Receipts, Municipal Debt Securities and Commercial Paper	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCircul ars.aspx?page=20210816-2
August 16, 2021	Guidelines on issuance of non-convertible debt instruments along with warrants ('NCDs with Warrants') in terms of Chapter VI – Qualified Institutions Placement of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCircul ars.aspx?page=20210816-3

<p>August 16, 2021</p>	<p>Disclosure of shareholding pattern of promoter(s) and promoter group entities.</p> <p>Securities and Exchange Board of India (SEBI) has issued circular No. SEBI/HO/CFD/CMD/CIR/P/2021/616 dated August 13, 2021, regarding disclosure of shareholding pattern of promoter(s) and promoter group entities.</p> <p>Currently, the shareholdings of promoter(s) and promoter group entities are collectively disclosed under 'Table II - Statement showing shareholding pattern of the Promoter and Promoter Group' of the aforementioned circular. In the interest of transparency to the investors, all listed entities shall now provide such shareholding, segregated into promoter(s) and promoter group. The revised format of aforementioned table II is placed at Annexure A.</p> <p>The circular No. CIR/CFD/CMD/13/2015 dated November 30, 2015 stands modified to that extent.</p>	<p>https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculrs.aspx?page=20210816-4</p>
<p>August 16, 2021</p>	<p>Automation of Continual Disclosures under Regulation 7(2) of SEBI (Prohibition of Insider Trading) Regulations, 2015 - System driven disclosures - Ease of doing business</p> <p>For detailed circular: http://www.cacsindia.com/Bulletine.aspx</p>	<p>https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculrs.aspx?page=20210816-8</p>
<p>August 19, 2021</p>	<p>Tendering of shares in open offers, buy-back offers and delisting offers by marking lien in the demat account of the shareholders.</p>	<p>https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculrs.aspx?page=20210819-1</p>
<p>August 19, 2021</p>	<p>Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021</p> <p>For detailed circular:</p>	<p>https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculrs.aspx?page=20210819-2</p>

	http://www.cacsindia.com/Bulletine.aspx	
August 19, 2021	Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Third Amendment) Regulations, 2021	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20210819-3
August 19, 2021	Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) (Second Amendment) Regulations, 2021.	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20210819-4
August 23, 2021	The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2021 For detailed circular: http://www.cacsindia.com/Bulletine.aspx	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20210823-3
September 6, 2021	Filing of Related Party Transactions in XBRL mode	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20210906-31
September 7, 2021	The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2021 For detailed circular: http://www.cacsindia.com/Bulletine.aspx	https://www.sebi.gov.in/legal/regulations/sep-2021/securities-and-exchange-board-of-india-listing-obligations-and-disclosure-requirements-fifth-amendment-regulations-2021_52488.html
Oct 19, 2021	Transmission of Securities to joint Holder(s)	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20211019-30
Oct 19, 2021	Filing of all Related Party Transaction shall be made in XBRL mode only.	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20211019-25
Oct 26, 2021	SEBI (Issue of Capital and Disclosure Requirements) (Fourth Amendment) Regulations, 2021	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20211101-7
Nov 01, 2021	Standard Operating Procedure (SOP) on application filed under Regulation 37 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 w.r.t. Scheme of	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20211101-8

	Arrangements	
Nov 01, 2021	SEBI (Issue of Capital and Disclosure Requirements) (Fourth Amendment) Regulations, 2021	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCircul ars.aspx?page=20211101-7
Nov 10, 2021	Common and Simplified Norms for processing investor's service request by RTAs and norms for furnishing PAN, KYC details and Nomination	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCircul ars.aspx?page=20211110-15
Nov 15, 2021	Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021.	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCircul ars.aspx?page=20211115-12
Nov 23, 2021	Payment of fees in connection with filings made with SEBI	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCircul ars.aspx?page=20211123-38
Nov 24, 2021	Disclosure obligations of listed entities in relation to Related Party Transactions	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCircul ars.aspx?page=20211124-39
Nov 24, 2021	Master Circular on Scheme of Arrangement by Listed Entities and Relaxation under Sub-rule (7) of rule 19 of the Securities Contracts (Regulation) Rules, 1957	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCircul ars.aspx?page=20211124-40
Nov 26, 2021	Non-compliance with certain provisions of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCircul ars.aspx?page=20211126-7
Dec 13, 2021	SEBI (Substantial Acquisition of Shares and Takeovers) (Third Amendment) Regulations, 2021.	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCircul ars.aspx?page=20211213-8
Dec 15, 2021	Clarifications with respect to Circular dated November 03, 2021 on 'Common and simplified norms for processing investor's service request.	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCircul ars.aspx?page=20211215-24
Dec 22, 2021	FAQ's - LODR amendments dated August 03, 2021	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCircul ars.aspx?page=20211222-39

Dec 30, 2021	Non-compliance with provisions related to continuous disclosures	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20211230-4
Jan 05, 2022	Schemes of Arrangement by Listed Entities - Clarification w.r.t. timing of submission of NOC from the lending scheduled commercial banks/ financial institutions/ debenture trustee	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220105-4
Jan 07, 2022	Formats specifying disclosure of Corporate Governance by High value debt listed entities	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220107-16
Jan 18, 2022	Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Amendment) Regulations, 2022	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220118-7
Jan 28, 2022	Issuance of Securities in dematerialized form in case of Investor Service Requests	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220128-1
Feb 03, 2022	Schemes of Arrangement by listed entities	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220203-1
Feb 08, 2022	Disclosures in the abridged prospectus and front cover page of the offer document	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220208-56
Feb 28, 2022	SEBI circular dated Feb 25, 2022 regarding Extension to SEBI Circular on "Relaxation in adherence to prescribed timelines issued by SEBI due to Covid 19" dated April 13, 2020	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220228-7
March 08, 2022	Automation of disclosure requirements under SEBI (SAST) Regulations, 2011-System Driven Disclosures - Ease of doing business.	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220308-8
March 31, 2022	Clarification on applicability of regulation 23 of SEBI (LODR) Regulations, 2015 in relation to Related Party Transactions.	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220331-11

April 07, 2022	Securities and Exchange Board of India (ICDR) (Amendment) Regulations, 2022 dated January 14, 2022	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220407-29
April 08, 2022	Updated FAQ's on Regulation 17(1C) of SEBI(LODR) Regulations, 2015	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220408-45
April 25, 2022	Securities and Exchange Board of India (LODR) (Third Amendment) Regulations, 2022	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220425-3
April 25, 2022	Streamlining the Process of Public Issues and redressal of Investor grievances	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220425-15
April 27, 2022	Format of the Initial & Annual Disclosure to be made by an entity identified as a "Large Corporate"	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220427-2
May 02, 2022	SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2022	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220502-21
May 02, 2022	SEBI (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2022	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220502-22
May 17, 2022	Relaxation from compliance with certain provisions of the SEBI (LODR) Regulations, 2015	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220517-24
May 20, 2022	Simplification of procedure and standardization of formats of documents for transmission of securities	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220520-2
May 26, 2022	Simplification of procedure and standardization of formats of documents for issuance of duplicate securities certificates	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220526-15

May 31, 2022	SOP for dispute resolution under the Stock Exchange arbitration mechanism for disputes between a Listed Company and/or Registrars to an Issue and Share Transfer Agents (RTAs) and its Shareholder(s)/Investor(s)	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculrs.aspx?page=20220531-3
June 30, 2022	Disclosure of holding of specified securities and holding of specified securities in dematerialized form.	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculrs.aspx?page=20220630-38
July 1, 2022	FAQs-Disclosure of holding of specified securities and holding of specified securities in dematerialized form	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculrs.aspx?page=20220701-40
July 4, 2022	Advisory under Regulation 46 and 62 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculrs.aspx?page=20220704-44
July 15, 2022	Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2022.	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculrs.aspx?page=20220715-33
July 15, 2022	SEBI (Issue of Capital and Disclosure Requirements) (Second Amendment) Regulations, 2022	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculrs.aspx?page=20220715-34
July 28, 2022	Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2022	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculrs.aspx?page=20220728-14
July 28, 2022	Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Third Amendment) Regulations, 2022	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculrs.aspx?page=20220728-15
July 29, 2022	Guidance note on disclosures pertaining to analysts / institutional investors meet and best practices	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculrs.aspx?page=20220729-18
July 29, 2022	Operational Circular for listing obligations and disclosure requirements for Non-convertible	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculrs.aspx?page=20220729-18

	Securities, Securitized Debt Instruments and/ or Commercial Paper.	rs.aspx?page=20220729-47
August 01, 2022	Circular on use of digital signature certificate for announcements submitted by listed companies	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220801-24
August 08, 2022	Enhanced guidelines for debenture trustees and listed issuer companies on security creation and initial due diligence	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220808-6
August 08, 2022	Framework for restricting trading by Designated Persons ("DPs") by freezing PAN at security level	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220808-7
September 06, 2022	Submission of information pertaining to 'Unclaimed Non-convertible Securities'	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220906-30
September 07, 2022	Guidance Note on use of digital signature certificate for announcements submitted by listed companies	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220907-17
September 20, 2022	Framework on Social Stock Exchange ("SSE")	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220920-43
September 27, 2022	Issue and listing of Commercial by Paper listed InvITs.	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220927-43
September 27, 2022	Issue and listing of Commercial by Paper listed REITs	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220927-44
September 28, 2022	Revised Standard Operating Procedure (SOP) on application filed under Regulation 37 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 w.r.t. Scheme of Arrangements.	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220928-13
September 30, 2022	Amendments to guidelines for preferential issue and institutional placement of units by a listed InvIT	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220930-12

September 30, 2022	Amendments to guidelines for preferential issue and institutional placement of units by a listed REIT	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220930-13
September 30, 2022	Disclosure of holding of specified securities and holding of specified securities in dematerialized form- Latest XBRL utility	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20220930-50
October 12, 2022	Review of provisions pertaining to Electronic Book Provider platform	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221012-3
October 12, 2022	Frequently asked questions (FAQs) on Corporate Governance	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221012-44
October 18, 2022	Comments / feedback on the XBRL being introduced for submission of Announcements pertaining to Acquisition, Amalgamation, Merger/De-merger, Sale or disposal of unit, Other Restructuring	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221018-13
October 20, 2022	Governing Council for Social Stock Exchange ("SSE")	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221020-40
October 28, 2022	Standard Operating Process under SEBI (PIT) Regulations, 2015 for ensuring compliance with Structured Digital Database (SDD) (Equity)	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221028-15
October 28, 2022	Standard Operating Process under SEBI (PIT) Regulations, 2015 for ensuring compliance with Structured Digital Database (SDD) (Debt)	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221028-16
October 28, 2022	Reduction in denomination for debt securities and non-convertible redeemable preference shares	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221028-52
November 04, 2022	Corrigendum on the circulars issued by the Exchange vide no. 20221028-15 & 20221028-16 earlier dated October 28, 2022	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221104-37
November 04, 2022	Review of provisions pertaining to specifications related to International Securities Identification Number (ISIN) for debt securities issued on private placement basis	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221104-53
November 09, 2022	Master Circular on the redressal of investor grievances through the SEBI Complaints Redress System (SCORES) platform	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221109-11
November 10, 2022	Master Circular on issuance of No Objection Certificate (NOC) for release of 1% of Issue Amount	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221110-11

		rs.aspx?page=20221110-54
November 17,2022	SEBI(Substantial Acquisition of Shares and Takeovers) (Amendment) Regulations, 2022	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221117-67
November 17,2022	SEBI(Real Estate Investment Trusts) (Amendment) Regulations, 2022	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221117-68
November 17,2022	SEBI (Infrastructure Investment Trusts) (Second Amendment) Regulations, 2022	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221117-69
November 17,2022	SEBI (Issue and Listing of Non-Convertible Securities) (Second Amendment) Regulations, 2022	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221117-70
November 17,2022	SEBI(Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2022	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221117-71
November 21,2022	Scheme(s) of Arrangement by entities who have listed their Non-convertible Debt securities (NCDs)/ Non-convertible Redeemable Preference shares (NCRPS).	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221121-6
November 22,2022	FAQ on Social Stock Exchange (SSE)	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221122-49
November 25,2022	Applicability of GST on fees remitted to SEBI - Revision in Chapter - XX of Operational Circular for issue and listing of Non-convertible Securities, Securitised Debt Instruments, Security Receipts, Municipal Debt Securities and Commercial Paper	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221125-4
November 25, 2022	Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Fourth Amendment) Regulations, 2022	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221125-5
November 28, 2022	Securities and Exchange Board of India (Prohibition of Insider Trading) (Amendment) Regulations, 2022	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221128-43
November 30, 2022	Disclosures and compliance requirements for Issuance and Listing of Municipal Debt Securities under SEBI (Issue and Listing of Municipal Debt Securities) Regulations, 2015, which fall within the definition of "green debt security"	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221130-58
December 06, 2022	Review of timelines for listing of securities issued on a private placement basis.	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221206-11

December 10, 2022	SEBI (Listing Obligations and Disclosure Requirements) (Seventh Amendment) Regulations, 2022	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221210-1
December 10, 2022	Scheme(s) of Arrangement by entities who have listed their Non-convertible Debt securities (NCDs)/ Non-convertible Redeemable Preference shares (NCRPS) ('debt listed entities')	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221210-2
December 13, 2022	Guidance note on inclusion of "Object of the issue" in case of Preferential issues (in the Explanatory statement to the notice to the shareholders) and in Qualified Institutions Placement ("QIP") (in the preliminary and final placement document) under Chapter V and VI of SEBI (ICDR) Regulations, 2018, respectively.	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221213-47
December 15, 2022	FAQ's - Disclosure of holding of specified securities and holding of specified securities in dematerialized form	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221215-42
December 15, 2022	Filing of Equity announcements and Financial Results to be made available on the NEAPS (NSE Electronic Application Processing System) platform	https://static.nseindia.com//s3fs-public/inline-files/Circular%20for%20filing%20of%20Equity%20announcements%20and%20Financial%20Results%20on%20NEAPS_0.pdf
December 16, 2022	Operational circular for listing obligations and disclosure requirements for Non-convertible Securities, Securitized Debt Instruments and/ or Commercial Paper	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221216-8
December 19, 2022	Clarifications with respect to SEBI Circular no. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2022/156 dated November 17, 2022 ("SEBI Circular"), on Scheme(s) of Arrangement by entities who have listed their Non-convertible Debt securities (NCDs)/ Non-convertible Redeemable Preference shares (NCRPS)'	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221219-49
December 19, 2022	Submission of the Aadhar numbers in the Announcements / Offer Documents submitted to the Exchange	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221219-69
December 29, 2022	Clarification to SEBI circular dated August 04, 2022, on enhanced guidelines for debenture trustees and listed issuer companies on security creation and initial due diligence	https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20221229-32

RECENT MCA NOTIFICATIONS/CIRCULARS

Date of Notification /Circular Date	Particulars	Link
June 23, 2021	Clarification on passing of ordinary and special resolutions by Companies under the Companies Act, 2013 read with rules made thereunder on account of Covid-19.	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=MjA1NTg=&docCategory=Circulars&type=open
June 30, 2021	Relaxation of time for filling forms related to creation or modification of charges under the Companies Act, 2013 read with rules madethereunder.	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=MjE2ODk=&docCategory=Circulars&type=open
July 30, 2021	Clarification on spending CSR funds for Covid-19 vaccination.	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/circulars.html
August 05, 2021	Companies (Registration of Foreign Companies) Amendment Rules, 2021	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=MzMzMjI=&docCategory=Notifications&type=open
August 05, 2021	Companies (Specification of definitions details) Third Amendment Rules, 2021	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=MzMzMjM=&docCategory=Notifications&type=open
August 19, 2021	Companies (Appointment and Qualification of Directors) Amendment Rules, 2021	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=MzU0MTU=&docCategory=Notifications&type=open

August 19, 2021	Companies (Creation and Maintenance of databank of Independent Directors) Second Amendment Rules, 2021	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=MzU0MTY=&docCategory=Notifications&type=open
August 25, 2021	Frequently Asked Questions (FAQs) on Corporate Social Responsibility (CSR).	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=MzU0NzM=&docCategory=Circulars&type=open
November 09, 2021	Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Second Amendment Rules, 2021	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=NDA50TA=&docCategory=Notifications&type=open
December 08, 2021	Clarification on holding of AGM through Video Conference (VC) or Other Audio Visual Means (OAVM).	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=NDExNDI=&docCategory=Circulars&type=open
December 08, 2021	Clarification on passing of Ordinary and Special resolutions by the Companies under the Companies Act 2013 read with rules made thereunder.	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=NDExNDA=&docCategory=Circulars&type=open
December 28, 2021	Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund), Third Amendment, Rules, 2021	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=NDEzNDY=&docCategory=Notifications&type=open
January 11, 2022	Companies (Registration Offices and Fees) Rules 2014.	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=NDE0ODU=&docCategory=Notifications&type=open

February 11, 2022	The Companies (Accounts) Amendment Rules, 2022	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=MTE3OTE2OTE=&docCategory=Notifications&type=open
April 06, 2022	Companies (Management and Administration) Amendment Rules, 2022	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=NDY4MzE1MjA=&docCategory=Notifications&type=open
April 08, 2022	The Companies (Incorporation) Amendment Rules, 2022	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=NjIzMjE5NzM=&docCategory=Notifications&type=open
April 27, 2022	Companies (Registration of Charges) Amendment Rules, 2022	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=NzQ1MTQ4NDI=&docCategory=Notifications&type=open
May 04, 2022	Companies (Share Capital and Debentures) Amendment Rules, 2022	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=Nzg2MjcwNzE=&docCategory=Notifications&type=open
May 05, 2022	Clarification on holding of AGM through Video Conference (VC) or Other Audio Visual Means (OAVM).	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=Nzg2MzA1NTc=&docCategory=Circulars&type=open
May 05, 2022	Clarification on passing of Ordinary and Special resolutions by the Companies under the Companies Act 2013 read with rules made thereunder.	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=Nzg2Mjk4MzY=&docCategory=Circulars&type=open

May 05, 2022	Companies (Prospectus and Allotment of Securities) Amendment Rules, 2022.	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=Nzg2MjU1Nzg=&docCategory=Notifications&type=open
May 20, 2022	The Companies (Incorporation) Second Amendment Rules, 2022	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=OTk2MzQ2NzU=&docCategory=Notifications&type=open
May 30, 2022	Micro Finance/Micro Credit as an object in the Object Clause of MOA of Section 8 Companies registered under the Companies Act 2013.	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=MTEwNjkyMTQ2&docCategory=Circulars&type=open
May 30, 2022	Companies (Compromises, Arrangements and Amalgamations) Amendment Rules, 2022	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=MTEwNjc1OTYz&docCategory=Notifications&type=open
June 01, 2022	Companies (Appointment and Qualification of Directors) Amendment Rules, 2022	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=MTE1OTMyNDY3&docCategory=Notifications&type=open
June 10, 2022	Companies (Appointment and Qualification of Directors) Second Amendment, Rules, 2022.	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=MTE5MTY5MDUx&docCategory=Notifications&type=open
June 10, 2022	Companies (Removal of Names of Companies from the Register of Companies) Amendment Rules, 2022	https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=MTE5MTczNTM1&docCategory=Notifications&type=open

June 17, 2022	National Financial Reporting Authority Amendment Rules, 2022	https://www.mca.gov.in/bin/eblook/dms/getdocument?doc=MTI1NDg0NzI1&docCategory=Notifications&type=open
Aug 05, 2022	Companies (Accounts) Fourth Amendment Rules, 2022	https://www.mca.gov.in/bin/eblook/dms/getdocument?doc=MTcyODIyOTI0&docCategory=Notifications&type=open
Aug 18, 2022	Companies (Incorporation) Third Amendment Rules, 2022	https://www.mca.gov.in/bin/eblook/dms/getdocument?doc=MTcyODE0NDc2&docCategory=Notifications&type=open
Aug 24, 2022	Companies (Removal of Names of Companies from the Register of Companies) Second Amendment Rules, 2022.	https://www.mca.gov.in/bin/eblook/dms/getdocument?doc=MTc4NzM3NTM2&docCategory=Notifications&type=open
Aug 29, 2022	Companies (Registration of Charges) Second Amendment Rules, 2022	https://www.mca.gov.in/bin/eblook/dms/getdocument?doc=MTc4Nzc1MjU1&docCategory=Notifications&type=open
Aug 29, 2022	Companies (Acceptance of Deposits) Amendment Rules, 2022.	https://www.mca.gov.in/bin/eblook/dms/getdocument?doc=MTc4NzQ1NTc4&docCategory=Notifications&type=open
Aug 29, 2022	Companies (Appointment and Qualification of Directors) Third Amendment Rules, 2022	https://www.mca.gov.in/bin/eblook/dms/getdocument?doc=MTc4NzQ2NTk4&docCategory=Notifications&type=open

September 15, 2022	Companies (Specification of definition details) Amendment Rules, 2022	https://www.mca.gov.in/bin/dms/getdocument?mds=tiMs9IFJ8xuPm%252B%252F0xc6fUw%253D%253D&type=open
September 20, 2022	Companies (Corporate Social Responsibility Policy) Amendment Rules, 2022	https://egazette.nic.in/WriteReadData/2022/238956.pdf
September 28, 2022	Extension of time for filling e-form DIR-3 KYC and web - form DIR-3-KYC-Web without fee upto 15.10.2022	https://www.mca.gov.in/bin/dms/getdocument?mds=2itVg%252FZQrw%252FU4s9JXtbS1w%253D%253D&type=open
November 21, 2022	Companies (Registered Valuers and Valuation) Amendment Rules, 2022	https://www.mca.gov.in/bin/dms/getdocument?mds=4AT36Gfmz6B67TutrQwENQ%253D%253D&type=open

Suggestions may be sent to rupesh@cacsindia.com

Dr. S. Chandrasekaran | Senior Partner | Chandrasekaran Associates | Company Secretaries 11-F, Pocket Four | Mayur Vihar Phase One | Delhi - 110 091 | Tel. +91-11-2271 0514 sankara@cacsindia.com | info@cacsindia.com | www.cacsindia.com

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