

Compliance Calendar Quarter April to June, 2025

"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, April to June in every year, the role and responsibility of a Company Secretary / Compliance Office / KMPs in a company is enormous. The compliance calendar for the said quarter is available in through the link of website. Company Secretary/ Compliance Officer may take advantage of the same and in addition advised to take all necessary steps to comply with the provisions of various acts, rules and regulations. Any non-compliance of the various provisions applicable in the Company may bring a severe penalty provisions and may make a governance issue in the Company."

PRIVATE COMPANIES

Board Meetings	There must be atleast four Board Meetings in every calendar year and in the manner that not more than one hundred and twenty days shall intervene between two consecutive meetings in compliance with the provisions of section 173 of the Companies Act, 2013 & Secretarial Standard-1.
Contract or agreement to be entered with any related party under Section 188 of the Act.	<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>
Convening of the Board Meeting	<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.

	<ul style="list-style-type: none"> ❖ In case the facility of participation through electronic mode is being made available, the notice shall provide the information to the directors about the availability of such facility and provide them necessary information to avail such facility. Further, the notice shall also contain the contact number or e-mail address (es) of the Chairman or the Company Secretary or any other person authorized by the Board, to whom the Director shall confirm in this regard. ❖ To hold the board meeting as per schedule and in compliance with Rule 3 of Companies (Meetings of Board and its Powers) Rules, 2014 if meeting is held through video conferencing or other audio visual means. <p><i>Note: MCA vide its notification dated 15th June, 2021 has omitted Rule 4 of the Companies (Meetings of Board and its Powers) Rules, 2014. Consequent upon the said amendment, Board Meeting may be held through video conferencing or other audio-visual means in accordance with Rule 3 of The Companies (Meetings of Board and its Powers) Rules, 2014 in compliance with Section 173 read with the rules made thereunder.</i></p>
Disclosures & Declarations	<p>To obtain disclosures/declaration with respect to:</p> <ul style="list-style-type: none"> ❖ his concern or interest in any company or companies or body corporate, firms, or other association of individuals which shall include the shareholding, including any change therein in Form MBP-1 from all the directors and Key Managerial Personnel under Section 184(1) and 189 of the Companies Act, 2013, respectively. ❖ Such disclosures shall be obtained from all the directors and Key Managerial Personnel: <ol style="list-style-type: none"> 1. at the first meeting of the Board in every financial year or 2. In case there is any change in the disclosures already made, then at the first Board meeting held after such change, ❖ the declaration in Form DIR-8 under Section 164 from all the directors of the Company with respect to their eligibility. ❖ MCA vide Notification dated January 20, 2023 states that according to Rule 14 Sub Rule (1A) of Companies (Appointment and Qualification of Directors) Rules, 2014, whenever a Company receives the information in Form DIR-8, Company shall, within thirty days of such receipt, file Form DIR-9 with the Registrar. In our view, Form DIR-9 is only required in case when the Director declares that he/she is disqualified.
Appointment of Director	<p>Every person who is proposed to be appointed to hold the office of a director shall on or before such appointment furnish to the company a consent in writing to act as such in Form DIR-2 and a declaration that he is not disqualified to become a director under this Act.</p> <p>To obtain Form DIR-2 and Form DIR 8 from the Additional Director for recommending their appointment by the Board of Directors as Director at the Annual General Meeting, if any.</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</p>

	<p>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>
CSR Committee Meeting	<p>Applicability: Every company having net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during the immediate preceding financial year shall constitute a Corporate Social Responsibility Committee and spend at least two per cent of the average net profits of the company made during the three immediately preceding financial years in pursuance of its Corporate Social Responsibility Policy.</p> <p>However, if the amount to be spent by a company in terms of Section 135(5) of the Companies Act, 2013 does not exceed fifty lakh rupees, the requirement for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee provided under this section shall, in such cases, be discharged by the Board of Directors of such company.</p> <p>CSR Committee shall convene its meeting to recommend the following to the Board for its approval:</p> <ul style="list-style-type: none"> ❖ Recommendation of Annual Action Plan, CSR Activities and manner of implementation along with Budget for Financial Year 2025-26. 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. ❖ If CSR was applicable on the Company during FY 2024-25, the CSR Committee shall recommend to the Board for the approval of the annual report on CSR activities as per the format specified in the Companies (Corporate Social Responsibility Policy) Rules, 2014, which shall form the part of Board's Report and also upload the same on website of the Company, if any. ❖ To obtain Certificate from Chief Financial Officer or the person responsible for financial management of the Company that CSR funds so disbursed have been utilized for the purposes and in the manner as approved. ❖ Transfer any unspent amount which does not relate to ongoing projects to a Fund specified in Schedule VII within a period of 6 months of the expiry of the financial year and specify the reasons in Board report for not spending the amount. ❖ Transfer any unspent amount which relates to ongoing projects to a special account for FY 2024-25 called the Unspent CSR Account within a period of 30 days from the financial year end. ❖ If the company is having any surplus arising out of the CSR activities shall not form part of the business profit of a company and the same is required to be ploughed back into the same project or transferred to the Unspent CSR Account and spent in pursuance of CSR policy and annual action plan of the company or transfer such surplus amount to a Fund specified in Schedule VII, within a period of 6 months of the expiry of the financial year.
Approval of Financial Statements and AGM related matters	<p>To fix a Board Meeting in the manner stated above for consideration of Financial Statements and all other AGM related matters.</p> <p>The important items for the board meeting shall be 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 Annual 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 review the compliance report from Company Secretary of the Company, if any on the laws applicable to the Company for the quarter/year ended March 31, 2025 - To recommend the dividend, if any - To approve the auditors' fees - To recommend the appointment of auditors for 5 years, if term of the existing auditor expiring in ensuing Annual General Meeting - To approve the standalone and consolidated financial statements - To appoint and fix the remuneration of Internal Auditor of the Company, if applicable. - To appoint and fix the remuneration of Secretarial Auditor, if applicable - To consider and approve Annual Report on CSR, if applicable - To consider and approve Annual Action Plan, CSR Activities along with Budget for Financial Year 2025 – 26. (If not approved in the meeting convened in the last quarter) - To appoint Cost Auditor, if applicable and recommends remuneration Cost Auditor for approval at AGM - To approve Cost Audit Report, if applicable - To take note of the Secretarial Audit Report of the FY 2024-25 - To approve the Directors' Report along with annexure - To approve and review Related Party Transactions for the quarter ended March 31, 2025, if required - To approve all other special business which is to be included in the notice of AGM - To fix the AGM date (If Financial year of the company ends on 31st March of this year the Annual General Meeting must be held on or before 30th September, 2025. However, gap between two Annual General Meetings should not be more than 15 months). - To approve the notice for convening the AGM - To check: <p>a) Regularization of additional director b) Appointment / Re-appointment of Statutory Auditors c) Any other item requiring shareholders' approval</p> <ul style="list-style-type: none"> - If Dividend declared by the Company at AGM, a separate bank account is to be opened and the dividend amount must be deposited with the bank within a period of five days from the date of declaration. - Thereafter the dividend amount shall be distributed among the entitled shareholders of the company within thirty days from the date of the declaration. - If, Dividend is not paid or claimed within thirty days from the date of the declaration to any shareholder entitled to the payment of the dividend, the company shall, within seven days from the date of expiry of the said period of thirty days, transfer the total amount of dividend which remains unpaid or unclaimed to a special account to be opened by the company in that behalf in any scheduled bank to be called the Unpaid Dividend Account. <p>Further, the unpaid or unclaimed Dividend transferred to the Unpaid Dividend Account of a company, which remains unpaid or unclaimed for a period of seven years from the date of such transfer shall be transferred by the company along with interest accrued, if any, thereon to the Investor Education and Protection Fund as per the IEPF Rules, 2016.</p>
Consolidation of Financial Statements	<ul style="list-style-type: none"> ❖ The company shall present in the Annual report, the consolidated financial statements of all subsidiaries, associate(s) or any joint venture companies duly audited by its statutory auditors, along with Auditors report thereon. ❖ The following information is required to be disclosed in the Consolidated Balance Sheet for each subsidiary, associate or any joint venture companies including subsidiaries of subsidiaries in Form AOC-1: <ul style="list-style-type: none"> a) Capital b) Reserves c) total assets

	<p>d) total liabilities</p> <p>e) details of investment (except in case of investment in the subsidiaries)</p> <p>f) turnover</p> <p>g) profit before taxation</p> <p>h) provision for taxation</p> <p>i) profit after taxation</p> <p>j) proposed dividend</p>
Appointment of Auditor	To obtain eligibility certificate from the Auditors at the time of appointment / re-appointment in terms of Section 139 and 141 of the Companies Act, 2013. Further, the Board of Directors should also ensure the rotation of auditor at the Annual General Meeting, if applicable.
Up to 30 th April	Every specified Company mandatorily requires to submit a half yearly return in MSME Form I on or before 30th April for the half year ended on 31.03.2025.
Upto 30 th June	<p>Every Company (other than Banking Company, Non-banking Financial Company, Housing Finance Company and Government company) who has received</p> <p>1. Any money or loan considered as deposits</p> <p>2. Any money or loan not considered as deposits in terms of clause (c) of sub-rule 1 of rule 2.</p> <p>OR</p> <p>Falling in both of the above conditions</p> <p>Required to file the return of deposit in form DPT-3 (to furnish information on deposits or particulars of transaction not considered as deposit or both as on 31st March of every financial year, which needs to be submitted on or before 30th June of every year.</p>
Up to 30 th May	As per Regulation 10(3) of Foreign Exchange Management (Overseas Investment) Regulations, 2022, in case of Overseas Portfolio Investment (OPI) by way of acquisition of shares or interest under Employee Stock Ownership Plan or Employee Benefits Scheme, the reporting shall be done by the office in India or branch of an overseas entity or a subsidiary in India of an overseas entity or the Indian entity in which the overseas entity has direct or indirect equity holding where the resident individual is an employee or director. Accordingly, Such OPI shall report such investment or transfer of investment within sixty days from the end of the half-year in which such investment or transfer is made as of September or March-end.
Reconciliation of Share Capital Audit Report (Form PAS – 6) up to 30 TH May)	Every Private Company (other than Small Company) governed by Rule 9B of the Companies (Prospectus and Allotment of Securities) Rules, shall submit a 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 ECB-2	All eligible borrowers who have raised money through External Commercial Borrowings are required to file a return in ECB-2 within 7 days from the end of each month in duplicate.
Designate a Person under Section 89 of the Companies Act, 2013	<p>As per the MCA notification dated October 27, 2023, every company shall designate a person who shall be responsible for furnishing, and extending co-operation for providing, information to the Registrar or any other authorized officer with respect to beneficial interest in shares of the company.</p> <p>Therefore, in case there is any change in the details of the designated person shall be intimated to the Registrar of Companies in e-form GNL-2.</p> <p>[For more details, please refer CACS Bulletin: http://www.cacsindia.com/Uploads/Files/b609de20-d9e6-45e3-bdb1-ed98714d148.pdf]</p>

<p>Allotment or Transfer of securities of a Private Company</p>	<p>The Ministry of Corporate Affairs ('MCA') vide its notification dated October 27, 2023¹ notified and inserted Rule 9B in the Companies (Prospectus and Allotment of Securities) Rules, 2014 ("Sub-rule") effective from October 27, 2023 wherein the Private Companies (other than Small Companies) were required to provide the facility of dematerialisation of all its existing securities and issue the securities only in dematerialised mode, inter-alia.</p> <p>As per Rule 9B of Companies (Prospectus and Allotment of Securities) Rules, 2014, a Private Company:</p> <p>(a) who intends to transfer such securities on or after the date when the company is required to comply with this rule, shall get such securities dematerialised before the transfer; or</p> <p>(b) who subscribes to any securities of the concerned private company whether by way of private placement or bonus shares or rights offer on or after the date when the company is required to comply with this rule shall ensure that all his securities are held in dematerialised form before such subscription.</p> <p>Recently, making further amendment to the above sub-rule, MCA vide its notification dated February 12, 2025² has inserted the following proviso:</p> <p>"Provided further that a private company, other than a Producer company, which is not a small company as on 31st March 2023, may comply with the provision of this sub-rule by 30th June, 2025.</p> <p>Therefore, The last date to comply with the provisions of this sub- rule has been extended till 30th June, 2025 for all the applicable companies.</p> <p>Hence, referring to the notification, the following restrictions are not applicable to the applicable companies till 30th June, 2025:</p> <p>(a) fresh issue and allotment of the securities pursuant to private placement or bonus or rights offer in physical mode;</p> <p>(b) transfer or subscription of securities in physical mode;</p> <p>(c) buyback of securities held in physical mode;</p> <p>However, the said restrictions will be again effective on the applicable companies after 30th June, 2025.</p> <p>For more details, please refer CACS Bulletin: https://www.cacsindia.com/Uploads/Files/a0d40f20-7cb9-45a0-9a3e-c72ac344f140.pdf</p>
<p>Before Approval of Board report for previous financial year</p>	<p>All Companies who have received FDI during FY 2024- 25 and have made downstream investment shall obtain a certificate from its statutory auditor on an annual basis, before approval of Board Report for the FY 2023-24 and such compliance shall be mentioned in the Board report in the Annual Report of Company.</p> <p><i>[Foreign Exchange Management (Non-debt Instruments) Rules, 2019 as notified on dated October 17, 2019 S.O. 3732(E) dated October 17, 2019]</i></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 resolution if any of the powers are exercised in Board Meeting as contained in of section 117(3) of the Companies Act 2013, except clause (g) the said sub section.</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 Annual General Meeting / General Meeting ❖ CSR Policy, CSR Composition, CSR Projects and CSR Annual report for the financial year ended March 31, 2025 ❖ Copy of the Annual Return of the Company i.e. Form MGT-7 along with the Form MGT-8, list of person identified for purpose of disclosure of beneficial ownership of the Company other necessary annexure.

	<ul style="list-style-type: none"> ❖ The information w.r.t. resignation from a director on its website ❖ Details of establishment of Vigil Mechanism, if applicable ❖ Details of Unpaid Dividend, if any ❖ Every company which has a website for conducting online business or otherwise, shall 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.
Annual Meeting/ Extraordinary General Meeting	<p>Notice of Annual General Meeting along with Annual Report shall be sent to the members, directors, auditors, to the Secretarial Auditor, debenture trustee and other entitled persons not less than 21 days before the meeting unless the Articles of Association of the Company prescribe a longer period.</p> <p>For the purpose of reckoning twenty-one days clear Notice, the day of sending the Notice and the day of Meeting shall not be counted. Further, in case the company sends the Notice by post or courier, an additional two days shall be provided for the service of Notice.</p> <p>Notice and accompanying documents may be given at a shorter period of time if consent in writing is given thereto, by physical or electronic means, by not less than ninety-five per cent of the Members entitled to vote at such meeting.</p> <p>Notice shall specify the day, date, time and full address of the venue of the Meeting.</p> <p><u>Physical Meeting:</u></p> <p>Notice shall contain complete particulars of the venue of the Meeting including route map and prominent land mark, if any for easy location. In case of companies having a website, the route map shall be hosted along with the Notice on the website.</p> <p>Notice shall be accompanied, by an attendance slip and a Proxy form (MGT-11) with clear instructions for filling, stamping, signing and/or depositing the Proxy form.</p> <p>An opportunity should be provided to the members to register their e-mail address and changes therein from time to time with the company or with the concerned depository.</p> <p>Notice of the meeting shall be sent by prescribed mode as mentioned in Section 20 of the Companies Act, 2013 and Secretarial Standard-2.</p> <p>If notice is sent through electronic mode, then procedure prescribed in Rule 18 of Companies (Management and Administration) Rules, 2014 is to be complied with.</p> <p><u>Virtual Meeting:</u></p> <p>If Company decides to hold AGM/EGM through Video Conferencing (VC) or other audio visual means (OAVM) as per the MCA circular No. 14/2020 dated April 08, 2020, No. 17/2020 dated April 13, 2020, No. 20/2020 dated May 05, 2020, No. 02/2022 dated May 05, 2022, No. 10/2022 dated December 28, 2022, No. 09/2023 dated 25 September, 2023 and No. 09/2024 dated 19 September, 2024, (Circulars), there is no need to annex attendance slip, route map with prominent land mark for easy location, and Proxy form. However, compliances applicable to private company are to be ensured as mentioned in the circulars.</p> <p>MCA vide Circular No. 20/2020 dated May 05, 2020, 02/2022 dated May 05, 2022, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023 and No. 09/2024 dated 19 September, 2024, has allowed companies to conduct their AGM (which will become due in the 2025) up to due dates or EGM upto September 30, 2025 through VC or OAVM in accordance with the requirements provided in paragraphs 3 and 4 of the MCA Circular No. 20/2020 dated May 05, 2020.</p> <p>Further, MCA clarified that this Circular shall not be construed as conferring any extension of time for holding of AGMs by the companies under the Companies Act, 2013, and the companies which</p>

	do not adhere to the relevant timelines shall remain subject to legal action under the Companies Act, 2013.
Annual Report to be forwarded to entitled persons	<p>Board's Report along with the copies of full Financial Statement including Consolidated Financial Statements, if any along with its attachments shall be sent to every Director, member, Auditor of the Company, trustees of the debenture holder and to all other entitled persons not less than 21 days before the date of meeting.</p> <p>Pursuant to MCA circular No. 14/2020 dated April 08, 2020, No. 17/2020 dated April 13, 2020, No. 20/2020 dated May 05, 2020, No. 02/2022 dated May 05, 2022, No. 10/2022 dated December 28, 2022 and No. 09/2023 dated September 25, 2023 and No. 09/2024 dated 19 September, 2024 (Circulars), the Financial Statements (including Board's Report, Auditor's Report or other documents required to be attached therewith) shall be sent only by email to the members, trustees for the debenture-holder of any debentures issued by the company, and to all other persons so entitled. Physical dispatch of the Annual Report is at the option of the Company in view of said circulars.</p>
Inspection of Documents	All documents referred to in the accompanying Notice and the Explanatory Statement shall be open for inspection and time and place for inspection should be specified in the Explanatory Statement to notice of AGM. However, in view of relevant MCA circular, in case the Company is convening through VC/OAVM, then inspection of the documents must be available to the members electronically.
ROC Compliance relating to AGM	<ul style="list-style-type: none"> ❖ To file Form DIR - 12 with the ROC for the regularization of additional director as a Director at the AGM, within 30 days from the date of passing the resolution in the AGM. ❖ In case any special resolution(s) is passed by the company at the AGM, the same is required to be filed in Form MGT - 14 with the ROC within 30 days from the date of passing such resolution(s). ❖ If the company decides to convene AGM through VC/OAVM, then the company has to file all resolutions passed (including Ordinary resolution) shall be filed with ROC within 60 days of passing and such resolutions clearly indicating that the mechanism provided in the MCA circulars dated MCA circular No. 14/2020 dated April 8, 2020, No. 17/2020 dated April 13, 2020, No. 20/2020 dated May 05, 2020 and No. 02/2022 dated May 05, 2022 and along with other provisions of the Companies Act, 2013 and rules made thereunder were duly complied. <p>Note: It is suggested to file all the resolutions taken up in the Annual General Meeting held through video conferencing in <u>Form</u> MGT-14 within 30 days of Annual General Meeting because after thirty days the MCA Portal may seek additional fees for such filling</p> <ul style="list-style-type: none"> ❖ To file the Financial Statements including Consolidated Financial Statements, if applicable, in Form AOC-4 (Form AOC - 4 CFS, if applicable) or Form AOC-4 XBRL (if applicable) (with the ROC within 30 days from the date of Annual General Meeting. If the Company has Foreign Subsidiary then Accounts of Foreign Subsidiary is also to be attached and filed with Form AOC-4 (Form AOC - 4 CFS, if applicable) or Form AOC-4 XBRL (if applicable). Further, Financial Statement audited (under any law of the country of its incorporation) is in a language other than English, along with a translated copy of financial statement in English. ❖ To file annual return in Form MGT-7 with the ROC within 60 days from the date of Annual General Meeting. (Copy of MGT-8 and list of person identified for purpose of disclosure of beneficial ownership of the Company are also required to be attached if applicable upon the company). ❖ To file Form CSR-2 as an addendum to Form AOC-4 (Form AOC - 4 CFS, if applicable) or Form No. AOC-4 NBFC (Ind AS) or Form AOC-4 XBRL (if applicable), unless MCA grants

	<p>extension for the same.</p> <ul style="list-style-type: none"> ❖ Appointment letter is to be given to the Auditor after his appointment and notice of his appointment to be filed with ROC in Form ADT-1 within 15 days of appointment. ❖ Appointment letter should be sent to the appointed directors, if any. ❖ To file other documents/ E-forms as per businesses transacted at the AGM, as per the relevant provisions of the Act.
Compliance relating to designate a person under Section 89 of the Companies Act, 2013	<p>As per the MCA notification dated October 27, 2023, every company shall designate a person who shall be responsible for furnishing, and extending co-operation for providing, information to the Registrar or any other authorized officer with respect to beneficial interest in shares of the Company.</p> <p>The details of the designated person and any further change thereof shall be intimate to the Registrar of Companies in e-form GNL-2.</p> <p>For more details, please refer CACS Bulletin: https://www.cacsindia.com/Uploads/Files/b609de20-d9e6-45e3-bdb1-ed98714d148.pdf </p>
Form ECB-2	Form ECB-2 All eligible borrowers who have raised money through External Commercial Borrowings are required to file a return in ECB-2 within 7 days from the end of each month in duplicate.
Secretarial Standards	<p>As per section 118(10) of the Act, 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 link to revised Secretarial Standard effective from April 01, 2024 is: SS-1:- https://www.icsi.edu/media/webmodules/SS-1_1_2024.pdf SS-2:- https://www.icsi.edu/media/webmodules/SS-2_1_2024.pdf </p> <p>Comparative Analysis of Amendments in Secretarial Standards SS-1: https://www.icsi.edu/media/webmodules/Comparative_Analysis_Amendments_in_SS-1_24.pdf SS-2:- https://www.icsi.edu/media/webmodules/Comparative_Analysis_Amendments_in_SS-2_24.pdf </p> <p>Guidance Note on General Meetings: https://www.icsi.edu/media/webmodules/GN_on_Meetings_of_BOD_3122020.pdf https://www.icsi.edu/media/webmodules/GN_on_General_Meetings_31122020.pdf </p>

LISTED COMPANIES

<p>April to June</p>	<p><u>Audit Committee:</u></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 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 financial year and not more than one hundred and twenty days shall elapse between two meetings.</p> <p><u>Nomination and Remuneration Committee:</u></p> <p>There must be at least one meeting in a financial year as per Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p><u>Stakeholders Relationship Committee:</u></p> <p>There must be at least one meeting in a financial year as per Regulation 20 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p><u>Risk Management Committee:</u></p> <p>There must be at least two meetings in a financial year as per Regulation 21 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p>Note: The provisions of this regulation shall be applicable to top 1000 listed entities, determined on the basis of market capitalization, as at the end of the immediate previous financial year and a high value debt listed entity.</p> <p><i>It is pertinent to note that as per Regulation 3(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, once the listed entity falls in criteria of top 1000 listed entities, based on market cap based on market cap at the end of the immediate preceding financial year, such listed entities shall continue to comply with such provisions even if their market cap fall below such thresholds.</i></p> <p><i>Further as per Regulation 3(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the provisions which become applicable due to the listed entity being 'High value debt listed entity', then the said provisions shall continue to apply to such listed entities even if it ceases to be 'High value debt listed entity'.</i></p> <p><i>Further, as per latest amendment in LODR effective from December 31, 2024, the said provisions of Regulation 3 would stand amended and new defined process would be followed to ensure the applicability of provisions of LODR based on market cap.</i></p> <p><u>*Constitution of Committee:</u> The Risk Management Committee shall have minimum three members with majority of them being members of the board of directors, including at least one independent director. The Chairperson of the Risk management committee shall be a member of the board of directors and senior executives of the listed entity may be members of the committee.</p> <p><u>Board Meeting:</u></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 and as per Regulation 17(2) of SEBI LODR.</p>
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Disclosure of interest and Declarations:

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 not be entitled to participate in respect of such item even 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.

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.

Board 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.
- ❖ In case the facility of participation through electronic mode is being made available, the notice shall provide the information to the directors about the availability of such facility and provide them necessary information to avail such facility. Further, the notice shall also contain the contact number or e-mail address (es) of the Chairman or the Company Secretary or any other person authorized by the Board, to whom the Director shall confirm in this regard.
- ❖ To hold the Board meeting as per schedule and in compliance with Rule 3 of Companies (Meetings of Board and its Powers) Rules, 2014 if meeting is held through video conferencing or other audio visual means.
- ❖ 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 following declarations, disclosures, offer letter, consent letter with respect to:

- ❖ his / her concern or interest in any company or companies or body corporate in Form MBP-1 including changes therein from all the directors and Key Managerial Personnel under section 184(1) and 189 of the Companies Act, 2013, respectively.
- ❖ the confirmation in Form DIR-8 under section 164 from the director(s) of the Company with respect to their eligibility for their continuation of appointment of all existing Directors/ appointed as Additional Director, if any.
- ❖ 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.

	<ul style="list-style-type: none"> ❖ To obtain from all members of the board of directors and senior management personnel, affirmation of compliance with the code of conduct of board of directors and senior management on an annual basis in terms of Regulation 26(3) of the Securities and Exchange Board of India (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. ❖ declaration from Independent Directors under section 149(7) of the Companies Act, 2013 and as per Regulation 16(1)(b) & 25(8) of SEBI (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. ❖ To make 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 obtain eligibility certificate from the Auditors at the time of appointment in terms of Section 139 and 141 of the Companies Act, 2013. Further, the eligibility certificate should also be taken on annual basis during the tenure of the auditor. ❖ To obtain offer letter, Form DIR-2 from the Rotational Directors and offer letter, Form DIR-2 and Form DIR-8 from Additional Director (along with Rs. 1 lakh) for his Appointment at the Annual General Meeting. <p>As per section 160 of the Companies Act, 2013, the requirements of deposit of amount shall not apply in case of the appointment of an independent director or a director recommended by the Nomination and Remuneration Committee, if any, constituted under sub-section (1) of section 178 of the Companies Act, 2013 or a director recommended by the Board of Directors of the Company, in the case of a company not required to constitute Nomination and Remuneration Committee</p>
Appointment of Director	<p>To obtain Form DIR-2 and Form DIR 8 from the Additional Director for recommending their appointment by the Board of Directors as Director at the ensuing Annual General Meeting, if any.</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-abbf50eadf7d1a83.pdf]</p>
CSR Committee Meeting	<p>Applicability: Every company having net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during the immediate preceding financial year shall constitute a Corporate Social Responsibility Committee and spend at least two per cent of the average net profits of the company made during the three immediately preceding financial years in pursuance of its Corporate Social Responsibility Policy.</p> <p>However, if the amount to be spent by a company in terms of Section 135(5) of the Companies Act, 2013 does not exceed fifty lakh rupees, the requirement for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee provided under this section shall, in such cases, be discharged by the Board of Directors of such company.</p>

	<p>CSR Committee shall convene its meeting to recommend the following to the Board for its approval:</p> <ul style="list-style-type: none"> ❖ Recommendation of Annual Action Plan, CSR Activities and manner of implementation along with Budget for Financial Year 2025–26. 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. ❖ If CSR was applicable on the Company during FY 2024-25, the CSR Committee shall recommend to the Board for the approval of the annual report on CSR activities as per the format specified in the Companies (Corporate Social Responsibility Policy) Rules, 2014, which shall form the part of Board's Report and also upload the same on website of the Company, if any. ❖ To obtain Certificate from Chief Financial Officer or the person responsible for financial management of the Company that CSR funds so disbursed have been utilized for the purposes and in the manner as approved. ❖ Transfer any unspent amount which does not relate to ongoing projects to a Fund specified in Schedule VII within a period of 6 months of the expiry of the financial year and specify the reasons in Board report for not spending the amount. ❖ Transfer any unspent amount which relates to ongoing projects to a special account for FY 2024-25 called the Unspent CSR Account within a period of 30 days from the financial year end. ❖ If the company is having any surplus arising out of the CSR activities shall not form part of the business profit of a company and the same is required to be ploughed back into the same project or transferred to the Unspent CSR Account and spent in pursuance of CSR policy and annual action plan of the company or transfer such surplus amount to a Fund specified in Schedule VII, within a period of 6 months of the expiry of the financial year.
Up to 15 th April	Confirmation from RTA for the purpose of dematerialization pursuant to Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018 within 15 days from end of quarter
Up to 21 st April	<p><u>Holding of specified securities and shareholding pattern:</u> To submit a statement showing holding of securities and shareholding pattern separately for each class of securities, in the format specified by the Board from time to time within twenty-one days from the end of each quarter as per Regulation 31(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p><u>Grievance Redressal Mechanism:</u> A statement giving the number of investor complaints pending at the beginning of the quarter, those received during the quarter, disposed of during the quarter and those remaining unresolved at the end of the quarter within thirty days from the end of each quarter as per Regulation 13(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p>This reporting is included with Integrated Reporting-Governance reporting.</p> <p><u>Corporate Governance Report:</u> To submit a quarterly compliance report on corporate governance in the format as specified by the Board from time to time to the recognised stock exchange(s) within thirty 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>

	This reporting is to be done through Integrated Reporting-Governance reporting.
Up to 30 th April	<p>Reconciliation of share certificate Audit report:</p> <p>To obtain a Reconciliation of share certificate Audit report as per Regulation 76 of SEBI (Depositories and participants) Regulation, 2018 from a Practicing Company Secretary or Practicing Chartered Accountant and to send to all the stock exchanges where the shares of the company are listed.</p>
Up to 30 th April	Every specified Company mandatorily requires to submit a half yearly return in MSME Form I on or before 30th April for the half year ended on 31.03.2025.
Up to 30 th April	<p>In case of any upsent CSR amount in the following cases:</p> <p>(a) In case of ongoing projects, the unspent CSR amount must be transferred to an "Unspent Corporate Social Responsibility Account" on or before April 30, 2025, and spend the amount accordingly.</p> <p>(b) In case of other than ongoing projects, the unspent CSR amount must be transferred to any fund specified in Schedule VII of the Companies Act, 2013, on or before September 30, 2025.</p>
Up to 30 th May	The annual secretarial compliance report shall be submitted (both in physical and XBRL mode) by the listed entity to the stock exchanges within 60 days of the end of the financial year.
To hold the board meeting Up to 30 th May	<p>To hold the meeting for consideration of Audited Financial Statements and all other AGM related matters:</p> <ul style="list-style-type: none"> ❖ To fix the date of board meeting and send notice in writing to every director of the company by and or by speed post or by registered post or by facsimile or by email 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(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 of the Companies (Meetings of Board and its Powers) Rules, 2014 if meeting is held through video conferencing or other audio visual means. ❖ In case, the Board meeting is conducted at a shorter notice, the Company may choose an expedient mode of sending notice such as sending notice by electronic means. ❖ To intimate the date of Board meeting under Regulation 29 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 to the Stock Exchange at least 2 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. ❖ Place on the website of the Company, the notice of meeting of the board of directors where financial results shall be discussed.

Up to 30th May	<p>Annual Audited Standalone and Consolidated Financial Results:</p> <p>To submit annual audited standalone and consolidated financial results to the stock exchange within Sixty days from the end of the financial year along with audit report.</p> <ul style="list-style-type: none"> ❖ Freeze the PAN of designated person(s) by providing the requisite details to the designated depository at least 2 trading days prior to the commencement of trading window closure ❖ Trading window shall be closed at least from the end of each quarter till the 48 hours after the declaration of financial results. XBRL intimation of same has to be given to stock exchange. ❖ To fix the date of board meeting and send notice in writing to every director of the company by hand or by speed post or by registered post or by facsimile or by e-mail or by any other electronic means by giving not less than 7 days' notice before the date of meeting, unless the Articles prescribe a longer period. In case of Company sends the notice by speed post or by registered post or then additional two days shall be added for the service of notice. ❖ In case the facility of participation through electronic mode is being made available, the notice shall provide the information to the directors about the availability of such facility and provide them necessary information to avail such facility. Further, the notice shall also contain the contact number or e-mail address (es) of the Chairman or the Company Secretary or any other person authorized by the Board, to whom the Director shall confirm in this regard. ❖ To hold the Board meeting as per schedule and in compliance with Rule 3 of Companies (Meetings of Board and its Powers) Rules, 2014 if meeting is held through video conferencing or other audio visual means. ❖ To intimate the date of Board meeting to the Stock Exchange at least 2 days in advance (excluding the date of the intimation and date of the meeting), where the audited/ un – audited standalone and consolidated financial results viz. quarterly, half yearly, or annual, as the case may be, are to be considered. ❖ Certificate from chief executive officer and chief financial officer of the listed entity shall be placed before the board that the financial results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading. ❖ To submit annual audited standalone and consolidated (if applicable) financial results to the stock exchange within sixty days of end of each quarter in terms of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 through Integrated filing-governance. ❖ To submit the limited review report in case of submission of unaudited financial results or audit report in case of submission of audited financial results by the company in terms of Regulation 33(3)(c) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. As per Regulation 33(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entity shall ensure that the statutory auditor of a listed entity shall undertake a limited review of the audit of all the entities/ companies whose accounts are to be consolidated with the listed entity as per accounting standards in accordance with guidelines issued by the Board on this matter. ❖ To submit as part of its audited standalone or consolidated financial results for the half year by way of a note, a statement of assets and liabilities as at the end of the half year and statement of cash flows for the half - year.
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- ❖ To publish the quick response code and the details of webpage where complete financial results of the listed entity 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).

Further, as per SEBI (Listing Obligations and Disclosure Requirements) Second Amendment Regulations, 2023, newly listed companies are now required to submit the financial results for the quarter or the financial year immediately succeeding the period for which the financial statements have been disclosed in the offer document for the initial public offer.

Abovesaid financial results required to be filed within 45 days or 60 days, as the case may be, from the end of the quarter or within 21 days from the date of its listing, whichever is later.

For example, in case of listing on March 01, 2024, as per the requirement under ICDR Regulations, the issuer would have disclosed in its offer documents the financial results till the period ended September 30, 2023. Hence, post its listing, it would be required to disclose the financial results for the succeeding period, i.e., quarter ended December 31, 2023, within 21 days from the date of listing, i.e. by March 22, 2024.

- ❖ 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). However, please note that, in case the meeting of the board of directors closes after normal trading hours of that day but more than three hours before the beginning of the normal trading hours of the next trading day, the listed entity shall disclose the decision pertaining to the event or information, within three hours from the closure of the board meeting:

Provided further that in case the meeting of the board of directors is being held for more than one day, the financial results shall be disclosed within thirty minutes or three hours, as applicable, from closure of such meeting for the day on which it has been considered.

- ❖ Financial Results shall be uploaded on the website of the Company.

To hold the board meeting as per schedule and in compliance with Section 173 read with the rules made thereunder.

- ❖ To take note of disclosures and declarations received from the directors and Key Managerial Personnel of the Company
- ❖ To take note of the specific disclosure received from the directors in respect of proposed contract or arrangement in the meeting.
- ❖ To take on record Committee Meetings Minutes
- ❖ To take note of resolution passed by circulation by board of directors since last board meeting, if any
- ❖ To take note of the disclosure/submission(s) to stock exchange where the securities of the Company are listed in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- ❖ To take note minutes of the Board Meetings of subsidiaries of the Company

	<ul style="list-style-type: none"> ❖ To recommend the dividend on per share basis (all dividend and/or cash bonuses should be recommended or declared at least 5 working days before commencement of the closure of its transfer books or the record date fixed for the purpose). ❖ To approve and consider items as per Part A of Schedule II of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ❖ To review the compliance certificate on the laws applicable to the Company for the quarter ended March 31, 2025 ❖ 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 2023 – 24 ❖ To take on record the certificate from Chief Executive Officer & CFO on Financial Statements under Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. ❖ To take on record the certificate from Chief Executive Officer & Chief Financial Officer on Financial Results for the quarter ended March 31, 2025 under Regulation 33(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ❖ To consider and approve the Audited Financial Results (Standalone and Consolidated) along with the Auditors Report under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ❖ To approve the statement of assets and liabilities as at the end of the year 31st March, 2024 ❖ To consider and approve the Audited Financial Statements (Standalone and Consolidated) along with the Auditors Report. ❖ To approve Statement containing salient features of the financial statement of Subsidiaries/associate companies/joint ventures in Form AOC-1 ❖ To take note of Related Party Transactions for the quarter ended March 31, 2025 ❖ To approve the auditors' fees ❖ To appoint Internal Auditor for the FY 2025-26 ❖ To recommend the appointment Secretarial Auditor for period of 5 years, to the shareholders of the Company at ensuing AGM ❖ To appoint Cost Auditor, if applicable ❖ To recommend remuneration to Cost Auditor for approval at AGM ❖ To approve the corporate governance report ❖ To take note of Secretarial Audit Report of the FY 2024-25 ❖ To take note of Annual Secretarial Compliance Report of the FY 2024-25 ❖ To recommend the appointment of auditors ❖ To recommend the appointment of retiring directors ❖ To approve Annual Report on CSR ❖ To approve the Directors' Report ❖ To approve all other special business which is to be included in the notice of AGM ❖ To fix AGM date (If Financial year of the company ends on 31st March of this year the Annual General Meeting must be held on or before 30th September, 2024. However, gap between two Annual General Meetings should not be more than 15 months). The top 100 listed entities by market capitalization, determined as on March 31st of every financial year, shall hold their annual general meetings within a period of five months from the date of closing of the financial year. ❖ To fix dates for remote e-voting by shareholders (remote e-voting should remain open for not less than 3 days and shall close at 5:00 PM on the date preceding the date of the general meeting)
Disclosure of Related Party Transactions	<p>In terms of Regulations 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company to submit, disclosure of related party transactions on a consolidation basis for half year on the date of Publication of Standalone and Consolidated Financial Results along with Integrated filing-Financial.</p>
Dividend Declaration	<ul style="list-style-type: none"> ❖ To intimate the declaration of dividend date of board meeting to the Stock Exchange at least 2 working days in advance (excluding the date of intimation and date of meeting) as per Regulation 29 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

	<ul style="list-style-type: none"> ❖ If 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. ❖ 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.
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) Rules, 2014.
Disclosure in respect of the default on payment of interest/ repayment of principal amount on loans from banks / financial institutions and unlisted debt securities	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 along with Integrated filing-Financial.

Up to 30 th June	<p>Every Company (other than Banking Company, Non-banking Financial Company, Housing Finance Company and Government company) who has received</p> <ol style="list-style-type: none"> 1. Any money or loan considered as deposits 2. Any money or loan not considered as deposits in terms of clause (c) of sub-rule 1 of rule 2. <p>OR</p> <p>Falling in both of the above conditions</p> <p>Required to file the return of deposit in form DPT-3 (to furnish information on deposits or particulars of transaction not considered as deposit or both as on 31st March of every financial year, which needs to be submitted on or before 30th June of every year.</p>
Other Compliances	<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 along with the declaration of financial results (within 45 days of end of each quarter / 60 days from the end of the last quarter of the financial year) in the integrated reporting-financials.
Consolidation of Financial Statements	<ul style="list-style-type: none"> ❖ The company shall present in the annual report, the consolidated financial statements of all subsidiary, associate or any joint venture companies duly audited by its statutory auditors. ❖ The following information is required to be disclosed in the Consolidated Balance Sheet for each subsidiary, associate or any joint venture companies including subsidiaries of subsidiaries <ol style="list-style-type: none"> (a) capital (b) reserves (c) total assets (d) total liabilities (e) details of investment (except in case of investment in the subsidiaries) (f) turnover (g) profit before taxation (h) provision for taxation (i) profit after taxation (j) proposed dividend ❖ The annual account of the subsidiary companies are kept for inspection by any shareholders in the head office of the holding company and of the subsidiary companies concerned and a note to the above effect is included in the annual report of the holding company. ❖ The holding company shall furnish a hard copy of details of accounts of subsidiaries to any shareholder on demand.

	<ul style="list-style-type: none"> ❖ The holding as well as subsidiary has filed such data to the various regulatory and Government authorities as may be required by them, if any asked by them ❖ Indian rupee equivalent of the figures given in foreign currency appearing in the accounts of the subsidiary companies along with exchange rate as on closing day of the financial year
Postal Ballot/ Annual General Meeting/ Extra Ordinary General Meeting	<p>MCA vide General Circular No. 09/2024 dated September 19, 2024 has clarified on passing of ordinary and special resolutions by companies by holding extraordinary general meeting / AGM / Postal ballot 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 till September 30, 2025.</p> <p>Quick Link for Circular:</p> <p>https://www.mca.gov.in/bin/dms/getdocument?mds=4C8ofg1qraQ0BIj5Bx1IJw%253D%253D&type=open#:~:text=2023%20and%20after%20due%20examination,up%20to%2030th%20September%2C%202025</p>
AGM Notice	<p>Notice of Annual General Meeting along with Annual Report shall be sent to the members, directors, auditors, debenture Trustee and other entitled persons not less than 21 clear days before the meeting.</p> <p>For the purpose of reckoning twenty-one days notice, the day of sending the Notice and the day of Meeting shall not be counted. Further in case the company sends the Notice by post or courier, an additional two days shall be provided for the service of Notice.</p> <p>Notice and accompanying documents may be given at a shorter period of time if consent in writing is given thereto, by physical or electronic means, by not less than ninety-five per cent of the Members entitled to vote at such meeting.</p> <p>Notice shall specify the day, date, time and full address of the venue of the Meeting. Notice shall contain complete particulars of the venue of the Meeting including route map and prominent land mark for easy location. In case of companies having a website, the route map shall be hosted along with the Notice on the website. Route Map will not be applicable in case the AGM will be held through video conferencing.</p> <p>Notice shall also be accompanied, by an attendance slip, Ballot Paper, and a Proxy form with clear instructions for filling, stamping, signing and/or depositing the Proxy form. Proxy form will not be applicable in case the AGM will be held through video conferencing.</p> <p>An opportunity should be provided to the members to register his e-mail address and changes therein from time to time with the company or with the concerned depository.</p> <p>Notice of the meeting shall be sent by prescribed mode as mentioned in Section 20 of the Companies Act, 2013 and Secretarial Standard-2.</p> <p>If notice is sent through electronic mode, then procedure prescribed in Rule 18 of Companies (Management and Administration) Rules, 2014 is to be complied with.</p>
Annual Report to be forwarded to Stock Exchanges	<ul style="list-style-type: none"> ❖ To submit the annual report to the stock exchange as per Regulation 34(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, on or before the commencement of dispatch to its shareholders; ❖ in the event of any changes to the annual report, the revised copy along with the details of and explanation for the changes shall be sent not later than 48 hours after the annual general meeting. ❖ Filings in respect of Annual Report have to be filed by all the listed entities in XBRL mode in addition to the currently used PDF mode mandatorily, for period ending March 31, 2024.

	<ul style="list-style-type: none"> ❖ The annual report shall contain any other disclosures specified in Companies Act, 2013 along with other requirements as specified in Schedule V of these regulations.
ROC Compliance relating to AGM	<ul style="list-style-type: none"> ❖ To file Form DIR - 12 with the ROC for the regularization of additional director as a Director at the AGM, within 30 days from the date of passing the resolution in the AGM. ❖ In case any special resolution(s) is passed by the company at the AGM, the same is required to be filed in Form MGT - 14 with the ROC within 30 days from the date of passing such resolution(s). ❖ If the company decides to convene AGM through VC/OAVM, then the company has to file all resolutions passed (including Ordinary resolution) shall be filed with ROC within 60 days of passing and such resolutions clearly indicating that the mechanism provided in the MCA circulars dated MCA circular No. 14/2020 dated April 8, 2020, No. 17/2020 dated April 13, 2020, No. 20/2020 dated May 05, 2020 and No. 02/2022 dated May 05, 2022, as extended from time to time, and along with other provisions of the Companies Act, 2013 and rules made thereunder were duly complied. <p>Note: It is suggested to file all the resolutions taken up in the Annual General Meeting held through video conferencing in <u>Form</u> MGT-14 within 30 days of Annual General Meeting because after thirty days the MCA Portal may seek additional fees for such filling</p> <ul style="list-style-type: none"> ❖ To file the Financial Statements including Consolidated Financial Statements, if applicable, in Form AOC-4 (Form AOC - 4 CFS, if applicable) or Form AOC-4 XBRL (if applicable) (with the ROC within 30 days from the date of Annual General Meeting. If the Company has Foreign Subsidiary then Accounts of Foreign Subsidiary is also to be attached and filed with Form AOC-4 (Form AOC - 4 CFS, if applicable) or Form AOC-4 XBRL (if applicable). Further, Financial Statement audited (under any law of the country of its incorporation) is in a language other than English, along with a translated copy of financial statement in English. ❖ To file annual return in Form MGT-7 with the ROC within 60 days from the date of Annual General Meeting. (Copy of MGT-8 and list of person identified for purpose of disclosure of beneficial ownership of the Company are also required to be attached if applicable upon the company). ❖ Report on AGM shall be prepared in prescribed manner and should be filed with Registrar in Form MGT-15 within 30 days of conclusion of AGM. ❖ To file Form CSR-2 up to 31st March, 2025 as an addendum to Form AOC-4 (Form AOC - 4 CFS, if applicable) or Form No. AOC-4 NBFC (Ind AS) or Form AOC-4 XBRL (if applicable), unless due date is extended by MCA. ❖ Appointment letter is to be given to the Auditor after his appointment and notice of his appointment to be filed with ROC in Form ADT-1 within 15 days of appointment. ❖ Appointment letter should be sent to the appointed directors, if any. ❖ To file other documents/ E-forms as per businesses transacted at the AGM, as per the relevant provisions of the Act.
Stock Exchange Compliances relating to AGM	<ul style="list-style-type: none"> ❖ To submit proceedings of the Annual General Meeting to the Stock Exchange on the same day of the AGM; ❖ To submit to the stock exchange, within 2 working days of conclusion of its General Meeting, details regarding the voting results in the prescribed format under Regulation 44 (3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. However, it is noticeable that the report of scrutinizer has to be submitted within 2 working days in terms of SEBI LODR Regulation or 3 days in terms of requirement of Companies Act, 2013, whichever is earlier.

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>
Form ECB-2	<p>All eligible borrowers who have raised money through External Commercial Borrowings are required to file a return in ECB-2 within 7 days from the end of each month in duplicate.</p>
Designate a Person under Section 89 of the Companies Act, 2013	<p>As per the MCA notification dated October 27, 2023, every company shall designate a person who shall be responsible for furnishing, and extending co-operation for providing, information to the Registrar or any other authorized officer with respect to beneficial interest in shares of the company. The details of the designated person and any further change thereof shall be intimate to the Registrar of Companies in e-form GNL-2.</p> <p>For more details, please refer CACS Bulletin: http://www.cacsindia.com/Uploads/Files/b609de20-d9e6-45e3-bdb1-ed98714d148.pdf</p>
Secretarial Standards	<p>As per section 118(10) of the Act, 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 link to revised Secretarial Standard effective from April 01, 2024 is: SS-1:- https://www.icsi.edu/media/webmodules/SS-1_1_2024.pdf SS-2:- https://www.icsi.edu/media/webmodules/SS-2_1_2024.pdf</p> <p>Comparative Analysis of Amendments in Secretarial Standards SS-1: https://www.icsi.edu/media/webmodules/Comparative_Analysis_Amendments_in_SS-1_24.pdf SS-2:- https://www.icsi.edu/media/webmodules/Comparative_Analysis_Amendments_in_SS-2_24.pdf</p> <p>Guidance Note on General Meetings: https://www.icsi.edu/media/webmodules/GN_on_Meetings_of_BOD_3122020.pdf https://www.icsi.edu/media/webmodules/GN_on_General_Meetings_31122020.pdf</p>

Items to be placed before the Board

Actions by the Board as per Listing Regulations	❖ 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.
	❖ 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.
	❖ The Board may also recognize a body corporate for handling and monitoring the process of grievance redressal as per Regulation 13(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	❖ 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]
	❖ 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.
	❖ 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.
	❖ 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.
	❖ 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.
	❖ 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 quarterly corporate governance report to be placed before the Board in terms of Regulation 27 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"> ❖ Atleast 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"> ❖ Policy on materiality of related party transactions and on dealing with related party transactions shall be reviewed by the board of directors at least once in every three years and updated accordingly.
	<ul style="list-style-type: none"> ❖ Internal Audit Report of the RTAs must be shared with the Issuer Company within 3 months from the end of Financial Year. The same must be noted in the meeting of board of directors of the Company.

	❖ To place the minutes of the meetings of the board of directors of the unlisted subsidiary at the meeting of the board of directors of the listed entity in terms of Regulation 24(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	❖ 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.
	❖ 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.
	❖ 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.
	❖ To make disclosures of any events or information which are material in the opinion of the board of directors of the company in terms of Regulation 30(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. (Events specified in Para A of Part A of Schedule III are deemed to be material events)
	<p>❖ 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).</p> <p>Regulation 30(4)(i):</p> <p>Criteria for determination of materiality of events/ information:</p> <p>(a) the omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly; or</p> <p>(b) the omission of an event or information is likely to result in significant market reaction if the said omission came to light at a later date;</p> <p>(c) The omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:</p> <p>(i) two percent of turnover, as per the last audited consolidated financial statements of the listed entity;</p> <p>(ii) two percent of net worth, as per the last audited consolidated financial statements of the listed entity, except in case the arithmetic value of the net worth is negative;</p> <p>(iii) five percent of the average of absolute value of profit or loss after tax, as per the last three audited consolidated financial statements of the listed entity;</p>

	<p>(d) In case where the criteria specified in sub-clauses (a), (b) and (c) is not applicable, an event or information may be treated as being material if in the opinion of the board of directors of the listed entity, the event or information is considered material</p>
	<p>❖ 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.</p>
	<p>❖ In terms of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) ("Second Amendment Regulation") 2023 Listed entities are required to amend the Policy for Determination of Materiality by suitably inserting the manner so as to assist employees in identifying potential material event or information which shall be escalated and reported to the relevant Key Managerial Personnel for determining materiality of the event or information and for making disclosure to stock exchange(s).</p> <p>Further, necessary awareness campaign should also be carried for the employees to inform them about the policy and process of bringing the information in knowledge of KMP of the Company.</p>
	<p>❖ 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:</p> <ul style="list-style-type: none"> • for determining materiality of an event or information • for making disclosures to stock exchange(s) <p>❖ The contact details of such personnel shall be disclosed to the stock exchange(s) and on the listed entity's website.</p>
	<p>❖ In terms of Regulation 30(13) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, In case an event or information is required to be disclosed by the listed entity in terms of the provisions of this regulation, pursuant to the receipt of a communication from any regulatory, statutory, enforcement or judicial authority, the listed entity shall disclose such communication, along with the event or information, unless disclosure of such communication is prohibited by such authority.</p>
	<p>❖ 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</p>
	<p>❖ The quarterly financial results submitted shall be approved by the board of directors as per Regulation 33(2)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015</p>

	❖ The financial results submitted to the stock exchange shall be signed by the chairperson or managing director, or a whole time director or in the absence of all of them; it shall be signed by any other director of the listed entity who is duly authorized by the board of directors to sign the financial results as per Regulation 33(2)(b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	❖ The limited review report shall be placed before the board of directors, at its meeting which approves the financial results as per Regulation 33(2)(c) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
	<p>❖ 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).</p> <p>❖ 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.</p> <p>❖ The delegated authority shall report on transfer of securities to the board of directors in each meeting.</p>
	❖ 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.
	<p>❖ 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> <p>https://www.sebi.gov.in/legal/circulars/nov-2019/enhanced-governance-norms-forcredit-rating-agencies-cras-_44862.html</p>
	❖ 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.
	❖ 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.

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

Policies as per Listing Regulations	❖ 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.
	❖ To formulate a policy in terms of Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for preservation of documents, approved by its board of directors, classifying them in at least two categories as follows- (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.
	❖ 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.
	❖ To formulate a code of conduct in terms of Regulation 17(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for all members of board of directors and senior management of the listed entity. The code of conduct shall incorporate the duties of independent directors as laid down in the Companies Act, 2013.
	❖ 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.
	❖ To formulate a policy on materiality of related party transactions and on dealing with related party transactions in terms of Regulation 23(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	❖ 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.
	❖ To formulate familiarization programme for independent directors which shall include nature of the industry in which the listed entity operates, business model of the listed entity, roles, rights, responsibilities of independent directors and any other relevant information in terms of Regulation 25(7) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

<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"> ❖ To formulate archival policy in terms of Regulation 30(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. ❖ The listed entity shall disclose on its website all such events or information which has been disclosed to stock exchange(s) under this regulation, and such disclosures shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website.
<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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. ❖ The Policy shall be disclosed on the website of the listed entity 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

Insider Trading	<p>❖ 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.</p> <p>❖ 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:</p> <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. <p>❖ 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> <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 – 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> <p>Quick Link of format prescribed by SEBI: https://www.bseindia.com/markets/MarketInfo/DownloadAttach.aspx?id=20210209-40&attachedId=136b48d5-deb2-45a6-9de6-09bdc3d58f3d</p>
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	<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 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

	<p>iv. Such trading plan shall not entail overlap of any period for which another trading plan is already in existence</p> <p>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> <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>
	<p>❖ 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.</p>
Code of Conduct	<p>❖ 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.</p> <p>❖ 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> <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>❖ 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.</p> <p>❖ As per Regulation 9A(4) of the SEBI (Prohibition of Insider Trading) Regulations, 2015 (as amended), the Audit Committee of a listed company or other analogous body for intermediary or fiduciary shall review compliance with the provisions of these regulations at least once in a financial year and shall verify that the systems for internal control are adequate and are operating effectively.</p>

<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 under SEBI (Prohibition of Insider Trading) Regulations, 2015 relating to the Code of Conduct (CoC)</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

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

Reference	Particulars
Regulation 4(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Members of board of directors and key managerial personnel shall disclose to the board of directors whether they, directly, indirectly, or on behalf of third parties, have a material interest in any transaction or matter directly affecting the listed entity
Regulation 26(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	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>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.

Section 184 and 189 of Companies Act, 2013	All the Directors and Key Managerial Personnel should disclose the change(s) in their concern or interest in any company or companies or body corporate in Form MBP-1 in terms of under section 184(1) and 189 of the Companies Act, 2013, respectively (if any).
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UNLISTED PUBLIC COMPANIES

Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Material unlisted subsidiaries incorporated in India shall undertake secretarial audit and shall annex a secretarial audit report by a Secretarial Auditor who shall be peer reviewed Company Secretary and shall annex a Secretarial Audit Report in such form as specified, with the annual report of the listed entity.
April to June (Items to be placed at the Board Meeting)	<p>There must be at least four Board Meetings in every calendar year and in the manner that not more than 120 days (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 disclose the nature of his concern or interest at the meeting of the Board in which the contract or arrangement is discussed and shall not participate in such meeting 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>
Disclosures & Declarations	<p>To obtain disclosures/declaration with respect to:</p> <ul style="list-style-type: none"> ❖ his concern or interest in any company or companies or body corporate, firms, or other association of individuals which shall include the shareholding, including any change therein in Form MBP-1 from all the directors and Key Managerial Personnel under Section 184(1) and 189 of the Companies Act, 2013, respectively. ❖ Such disclosures shall be obtained from all the directors and Key Managerial Personnel: <ul style="list-style-type: none"> 3. at the first meeting of the Board in every financial year or 4. In case there is any change in the disclosures already made, then at the first Board meeting held after such change, ❖ the declaration in Form DIR-8 under Section 164 from all the directors of the Company with respect to their eligibility. ❖ MCA vide Notification dated January 20, 2023 states that according to Rule 14 Sub Rule (1A) of Companies (Appointment and Qualification of Directors) Rules, 2014, whenever a Company receives the information in Form DIR-8, Company shall, within thirty days of such receipt, file Form DIR-9 with the Registrar. In our view, Form DIR-9 is only required

	in case when the Director declares that he/she is disqualified.
Appointment of Director	<p>Every person who is proposed to be appointed to hold the office of a director shall on or before such appointment furnish to the company a consent in writing to act as such in Form DIR-2 and a declaration that he is not disqualified to become a director under this Act.</p> <p>To obtain Form DIR-2 and Form DIR 8 from the Additional Director for recommending their appointment by the Board of Directors as Director at the Annual General Meeting, if any.</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>
Convening of the Board Meeting	<p>To hold the meeting of Board of Directors of the Company:</p> <ul style="list-style-type: none"> ❖ To fix the date of Board meeting and send notice along with agenda in writing to every director of the company/ any other entitled person, by hand or by speed post or by registered post or by facsimile or by e-mail or by any other electronic means by giving not less than 7 days notice before the date of meeting, unless the Articles prescribe a longer period. In case of Company sends the notice by speed post or by registered post then additional two days shall be added for the service of notice. ❖ In case, the Board meeting conducted at a shorter notice, the Company may choose an expedient mode of sending notice. ❖ In case the facility of participation through electronic mode is being made available, the notice shall provide the information to the directors about the availability of such facility and provide them necessary information to avail such facility. Further, the notice shall also contain the contact number or e-mail address (es) of the Chairman or the Company Secretary or any other person authorized by the Board, to whom the Director shall confirm in this regard. ❖ To hold the Board meeting as per schedule and in compliance with Rule 3 of Companies (Meetings of Board and its Powers) Rules, 2014 if meeting is held through video conferencing or other audio visual means. <p>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</p> <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>

Items need to be placed in the Board Meeting	<p>Following agenda items to be considered, as applicable:</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 March 31, 2025 - To review the compliance report from Company Secretary of the Company, if any on the laws applicable to the Company for the quarter/year ended March 31, 2025 - 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 2025-26 - To appoint Internal Auditor for the FY 2025-26 - To appoint Secretarial Auditor for the FY 2025-26 - To take on record Committee Meetings Minutes - To take note minutes of the Board Meetings of subsidiaries of the Company - To recommend the dividend, if any - To approve the standalone and consolidated Financial statements. - To approve the auditors' fees - To appoint Cost Auditor, if applicable - To recommend remuneration to Cost Auditor for approval at AGM - To take note of Secretarial Audit Report of the FY 2024-25 - To recommend the appointment of auditors - To recommend the appointment of retiring directors - To approve Annual Report on CSR - To approve the Directors' Report - To approve all other special business which is to be included in the notice of AGM - To fix AGM date (If Financial year of the company ends on 31st March of this year the Annual General Meeting must be held on or before 30th September, 2025. However, gap between two Annual General Meetings should not be more than 15 months). - To approve the notice for convening the AGM - To check: <ul style="list-style-type: none"> a) Regularization of additional director b) Remuneration of Managerial Personnel c) Appointment / Re-appointment of Managerial Personnel d) Appointment of Independent Director Shareholder's approval u/s 149(10) for re-appointment of Independent Director e) Any other item requiring shareholders' approval
CSR Committee Meeting	<p>Applicability: Every company having net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during the immediate preceding financial year shall constitute a Corporate Social Responsibility Committee and spend at least two per cent of the average net profits of the company made during the three immediately preceding financial years in pursuance of its Corporate Social Responsibility Policy.</p> <p>However, if the amount to be spent by a company in terms of Section 135(5) of the Companies Act, 2013 does not exceed fifty lakh rupees, the requirement for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee provided under this section shall, in such cases, be discharged by the Board of Directors of such company.</p> <p>CSR Committee shall convene its meeting to recommend the following to the Board for its approval:</p> <ul style="list-style-type: none"> ❖ Recommendation of Annual Action Plan, CSR Activities and manner of implementation along with Budget for Financial Year 2025–26. 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. ❖ If CSR was applicable on the Company during FY 2024-25, the CSR Committee shall recommend to the Board for the approval of the annual report on CSR activities as per the format specified in the Companies (Corporate Social Responsibility Policy) Rules, 2014, which shall form the part of Board's Report and also upload the same on website of the Company, if any.

	<ul style="list-style-type: none"> ❖ To obtain Certificate from Chief Financial Officer or the person responsible for financial management of the Company that CSR funds so disbursed have been utilized for the purposes and in the manner as approved. ❖ Transfer any unspent amount which does not relate to ongoing projects to a Fund specified in Schedule VII within a period of 6 months of the expiry of the financial year and specify the reasons in Board report for not spending the amount. ❖ Transfer any unspent amount which relates to ongoing projects to a special account for FY 2024-25 called the Unspent CSR Account within a period of 30 days from the financial year end. ❖ If the company is having any surplus arising out of the CSR activities shall not form part of the business profit of a company and the same is required to be ploughed back into the same project or transferred to the Unspent CSR Account and spent in pursuance of CSR policy and annual action plan of the company or transfer such surplus amount to a Fund specified in Schedule VII, within a period of 6 months of the expiry of the financial year.
Up to 30 th April	Every specified Company mandatorily requires to submit a half yearly return in MSME Form I on or before 30th April for the half year ended on 31.03.2025.
Up to 30 th May	As per Regulation 10(3) of Foreign Exchange Management (Overseas Investment) Regulations, 2022, in case of Overseas Portfolio Investment (OPI) by way of acquisition of shares or interest under Employee Stock Ownership Plan or Employee Benefits Scheme, the reporting shall be done by the office in India or branch of an overseas entity or a subsidiary in India of an overseas entity or the Indian entity in which the overseas entity has direct or indirect equity holding where the resident individual is an employee or director. Accordingly, Such OPI shall report such investment or transfer of investment within sixty days from the end of the half-year in which such investment or transfer is made as of September or March-end.
Up to 30 th June	<p>Every Company (other than Banking Company, Non-banking Financial Company, Housing Finance Company and Government company) who has received</p> <ol style="list-style-type: none"> 1. Any money or loan considered as deposits 2. Any money or loan not considered as deposits in terms of clause (c) of sub-rule 1 of rule 2. OR Falling in both of the above conditions <p>Required to file the return of deposit in form DPT-3 (to furnish information on deposits or particulars of transaction not considered as deposit or both as on 31st March of every financial year, which needs to be submitted on or before 30th June of every year</p>
Reconciliation of Share Capital Audit Report (Form PAS – 6) up to 30 th May	Every unlisted public company governed by Rule 9A of the Companies (Prospectus and Allotment of Securities) Rules, shall submit a 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 MGT-14 Powers exercised in Board Meeting	Form MGT-14 is required to be filed within 30 days from the date of passing of the Resolution(s) passed in the Board or Shareholders meeting pursuant to provisions of section 117 of the Companies Act 2013, and the rules made thereunder.
ROC Compliance relating to AGM	<ul style="list-style-type: none"> ❖ To file Form DIR - 12 with the ROC for the regularization of additional director as a Director at the AGM, within 30 days from the date of passing the resolution in the AGM. ❖ In case any special resolution(s) is passed by the company at the AGM, the same is required to be filed in Form MGT - 14 with the ROC within 30 days from the date of passing such resolution(s). ❖ If the company decides to convene AGM through VC/OAVM, then the company has to file all resolutions passed (including Ordinary resolution) shall be filed with ROC within 60 days of passing and such resolutions clearly indicating that the mechanism provided in the MCA circulars dated MCA circular No. 14/2020 dated April 8, 2020, No. 17/2020 dated April 13, 2020, No. 20/2020 dated May 05, 2020 and No. 02/2022 dated May 05, 2022 and along with other provisions of the Companies Act, 2013 and rules made thereunder were duly complied. <p>Note: It is suggested to file all the resolutions taken up in the Annual General Meeting held through video conferencing in <u>Form</u> MGT-14 within 30 days of Annual General Meeting because after thirty days the MCA Portal may seek additional fees for such filling</p> <ul style="list-style-type: none"> ❖ To file the Financial Statements including Consolidated Financial Statements, if applicable, in Form AOC-4 (Form AOC - 4 CFS, if applicable) or Form AOC-4 XBRL (if applicable) (with the ROC within 30 days from the date of Annual General Meeting. If the Company has Foreign Subsidiary then Accounts of Foreign Subsidiary is also to be attached and filed with Form AOC-4 (Form AOC - 4 CFS, if applicable) or Form AOC-4 XBRL (if applicable). Further, Financial Statement audited (under any law of the country of its incorporation) is in a language other than English, along with a translated copy of financial statement in English. ❖ To file annual return in Form MGT-7 with the ROC within 60 days from the date of Annual General Meeting. (Copy of MGT-8 and list of person identified for purpose of disclosure of beneficial ownership of the Company are also required to be attached if applicable upon the company). ❖ To file Form CSR-2 as an addendum to Form AOC-4 (Form AOC - 4 CFS, if applicable) or Form No. AOC-4 NBFC (Ind AS) or Form AOC-4 XBRL (if applicable), unless MCA grants extension for the same. ❖ Appointment letter is to be given to the Auditor after his appointment and notice of his appointment to be filed with ROC in Form ADT-1 within 15 days of appointment. ❖ Appointment letter should be sent to the appointed directors, if any. ❖ To file other documents/ E-forms as per businesses transacted at the AGM, as per the relevant provisions of the Act.
Postal Ballot/ Annual General Meeting/ Extra Ordinary General Meeting	<p>MCA vide General Circular No. 09/2024 dated September 19, 2024 has clarified on passing of extraordinary and special resolutions by companies by holding extraordinary 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 till September 30, 2025.</p> <p>Quick Link for Circular:</p> <p>https://www.mca.gov.in/bin/dms/getdocument?mds=4C8ofq1qraQ0BIj5Bx1IJw%253D%253D&type=open#:~:text=2023%20and%20after%20due%20examination,up%20to%2030th%20September%2C%202025</p>

Form ECB-2	All eligible borrowers who have raised money through External Commercial Borrowings are required to file a return in ECB-2 within 7 days from the end of each month in duplicate.
Designate a Person under Section 89 of the Companies Act, 2013	<p>As per the MCA notification dated October 27, 2023, every company shall designate a person who shall be responsible for furnishing, and extending co-operation for providing, information to the Registrar or any other authorized officer with respect to beneficial interest in shares of the company.</p> <p>The details of the designated person and any further change thereof shall be intimate to the Registrar of Companies in e-form GNL-2.</p> <p>[For more details, please refer CACS Bulletin: http://www.cacsindia.com/Uploads/Files/b609de20-d9e6-45e3-bdb1-ed98714d148.pdf]</p>
Website	<p>The website of the company shall be updated by uploading the following:</p> <ul style="list-style-type: none"> ❖ Notice of Annual General Meeting / General Meeting / Postal Ballot ❖ 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. ❖ The information w.r.t. resignation from a director on its website ❖ Annual return i.e. Form MGT – 7 along with the Form MGT – 8 and other necessary annexures ❖ Audited Standalone and Consolidated Financial statements of the Company ❖ Details of Unpaid / Unclaimed dividend ❖ 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 ❖ Notice of Closure of the Register of Members ❖ In case of companies which has a website to conduct online business, Name of the Company, Registered Office Address, Company Identification Number (CIN), Telephone Number, Fax number, if any, Email Address etc. ❖ 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.
Secretarial Standards	<p>As per section 118(10) of the Act, 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 link to revised Secretarial Standard effective from April 01, 2024 is: SS-1:- https://www.icsi.edu/media/webmodules/SS-1_1_2024.pdf SS-2:- https://www.icsi.edu/media/webmodules/SS-2_1_2024.pdf</p> <p>Comparative Analysis of Amendments in Secretarial Standards SS-1: https://www.icsi.edu/media/webmodules/Comparative_Analysis_Amendments_in_SS-1_24.pdf SS-2:- https://www.icsi.edu/media/webmodules/Comparative_Analysis_Amendments_in_SS-2_24.pdf</p>

[2_24.pdf](#)

Guidance Note on General Meetings:

https://www.icsi.edu/media/webmodules/GN_on_Meetings_of_BOD_3122020.pdf

https://www.icsi.edu/media/webmodules/GN_on_General_Meetings_31122020.pdf

IEPF COMPLIANCES

Form No. & Reference	Particulars and Timeline
IEPF-1 Rule 5(1) of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016	Any amount required to be credited by the companies to the Fund as provided under clauses (a) to (n) of sub-section (2) of section 125 of the Act shall be remitted online along with a Statement in Form No. IEPF 1 containing details of such transfer to the Authority within a period of thirty days of such amounts becoming due to be credited to the Fund. Also, for Statement of amounts credited by the companies to the Fund as provided under sub-rule (10) (11) and (12) of Rule 6. <i>[IEPF-7 is merged with IEPF-1 vide MCA Circular dated 17 July 2024]</i>
IEPF 2 [Rule 5(8) of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016]	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: <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 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.
IEPF 4 [Rule 6(5) & 6(8) of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016]	While effecting transfer of shares on which dividend have been unpaid / unclaimed for a period of 7 consecutive years, the company shall send a statement to the Authority in Form No. IEPF-4 within thirty days of the corporate action taken under clause (c) of sub-rule (3) of rule 6 containing details of such transfer and the company shall also attach a copy of the public notice published under clause (a) of sub-rule (3) of rule 6 in Form No IEPF-4. All benefits accruing on such shares like bonus shares, split, consolidation, fraction shares and the like except right issue shall also be credited to such DEMAT account by the Company within thirty days of the corporate action containing details of such transfer. 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. <i>[IEPF-3 is merged with IEPF-4 vide MCA Circular dated 17 July, 2024]</i>

MCA Circular 07/2024 dated July 17, 2024

<https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=NDYwMDcwNTA1&docCategory=Circulars&type=open>

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)(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 and that of its committee and individual directors by the Board of directors 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 preceding 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 (By electronic mode & dispatch of physical copies)	Section 136 Rule 11 of Companies (Accounts) Rules, 2014	Listed Company; and Public Company having: Net Worth > Rs. 1 crores; and 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);</p> <p>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)</p> <p>Listed Companies;</p> <p>Unlisted Public Company having: Paid Up Share Capital = Rs. 10 crores or more;</p> <p>Private Limited Company having: Paid Up Share Capital = Rs. 50 crores or more;</p> <p>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	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 preceding FY); and Aggregate Turnover of individual product/ products/ service/ services for which cost records are required to be maintained = Rs. 25 crores or 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 or 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 Listed Company. At least 2 in 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 whole time 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 given by a Company Secretary in practice in Form MR-3 to be annexed with Board 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>Listed Company;</p> <p>Public Company having: Paid Up Share Capital = Rs. 50 crores or more; or Turnover = Rs. 250 crores or more; or</p> <p>Every Company having outstanding loans or borrowings from banks or public financial institutions of 100 crore rupees or more.</p> <p>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> <p>(as on the last date of latest audited Financial Statements)</p>
19	Establishment of Vigil / Whistle Blower Mechanism for Directors and employees to report genuine concerns	Section 177(9) 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> <p>The Companies which accept deposits from the public;</p> <p>The Companies which have borrowed money from banks and public financial institutions in excess of Rs. 50 Crore.</p>

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 once entered in Minute Book shall only be altered after obtaining approval of Board at its subsequent meeting at which minutes of meeting of the board and the fact of such alteration shall be recorded in minutes of such subsequent meeting.
- ❖ Minutes of the meeting must be signed and dated by the Chairman of the meeting or by the Chairman of the next board / committee meeting.
- ❖ Minutes once signed by Chairman shall not be altered.
- ❖ 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

Regulation 23 (9) of the SEBI Listing (Obligation and Disclosure Requirement) Regulations, 2015	<ul style="list-style-type: none"> ❖ The listed entity shall submit to Stock Exchange disclosure of related party transactions in the format specified by SEBI and publish the same on its website.
Regulation 30A of the SEBI Listing (Obligation and Disclosure Requirement) Regulations, 2015	<ul style="list-style-type: none"> ❖ Agreements that subsist as on the date of notification of clause 5A to para A of part A of schedule III. ❖ Disclose all such subsisting agreements to the Stock Exchanges and on its website within the timelines as specified by the Board.
Regulation 30 (4)(ii), 30 (5) and 30 (8) of the SEBI Listing (Obligation and Disclosure Requirement) Regulations, 2015	<ul style="list-style-type: none"> ❖ Policy for determination of materiality. ❖ Contact details of the personnel who is authorized for determining the materiality. ❖ Any material information or events as per archival policy.
Regulation 34 of the SEBI Listing (Obligation and Disclosure Requirement) Regulations, 2015	<ul style="list-style-type: none"> ❖ The listed entity shall submit to the stock exchange and publish on its website.
Regulation 43A of the SEBI Listing (Obligation and Disclosure Requirement) Regulations, 2015	<ul style="list-style-type: none"> ❖ The top 1000 listed entities based on market capitalization (calculated as on March 31 of every financial year) shall formulate a dividend distribution policy which shall be disclosed on the website of the listed entity and a web-link shall also be provided in their annual reports. ❖ If the listed entity proposes to declare dividend on the basis of parameters in addition to clauses (a) to (e) or proposes to change such additional parameters or the dividend distribution policy contained in any of the parameters, it shall disclose such changes along with the rationale for the same in its annual report and on its website.
Regulation 46 of the SEBI Listing (Obligation and Disclosure Requirement) Regulations, 2015	<p>The website of the company shall be disseminate the following information:</p> <ol style="list-style-type: none"> a. details of its business; b. Memorandum of Association and Articles of Association; c. Brief profile of board of directors including directorship and full-time positions in body corporates; d. terms and conditions of appointment of independent directors; e. composition of various committees of board of directors; f. code of conduct of board of directors and senior management personnel; g. details of establishment of vigil mechanism/ Whistle Blower policy; h. criteria of making payments to non-executive directors , if the same has not been disclosed in annual report; i. policy on dealing with related party transactions; j. policy for determining 'material' subsidiaries; k. details of familiarization programmes imparted to independent directors including the following details:- <ol style="list-style-type: none"> (i) number of programmes attended by independent directors (during the year and on a cumulative basis till date), (ii) number of hours spent by independent directors in such programmes (during the year and on cumulative basis till date), and (iii) other relevant details l. the email address for grievance redressal and other relevant details; m. contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances; n. financial information including: <ol style="list-style-type: none"> 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;

o. shareholding pattern;

p. details of agreements entered into with the media companies and/or their associates, etc;

q. Schedule of analysts or institutional investors meet at least two working days in advance (excluding the date of intimation and the date of the meet);

r. Presentations prepared by the listed entity for analysts or institutional investors meet, post earnings or quarterly calls prior to beginning of such events.

Explanation: For the purpose of this clause 'meet' shall mean group meetings or group conference calls conducted physically or through digital means;

s. Audio recordings, Video recordings, if any, and transcripts of post earnings or 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:

i. The audio 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;

ii. the video recordings, if any, shall be made available on the website within forty-eight hours from the conclusion of such calls;

iii. the transcripts of such calls shall be made available on the website along with simultaneous submission to recognized stock exchanges within five working days of the conclusion of such calls:

Provided that—

(a) The information under sub-clause (i) and (ii) of this clause shall be hosted on the website of the listed entity for a minimum period of two years and thereafter as per the preservation policy of the listed entity in terms of clause (b) of regulation 9.

(b) The information under sub-clause (iii) of this clause shall be hosted on the website of the listed entity for a minimum period of five years and preserved in accordance with clause (b) of regulation 9.

(p) 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;

(q) items in sub-regulation (1) of regulation 47 .

(r) 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.

(s) 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;

(t) secretarial compliance report as per sub-regulation (2) of regulation 24A of

	<p>these regulations;</p> <p>(u) disclosure of the policy for determination of materiality of events or information required under clause (ii), sub-regulation (4) of regulation 30 of these regulations;</p> <p>(v) disclosure of contact details of key managerial personnel who are authorized for the purpose of determining materiality of an event or information and for the purpose of making disclosures to stock exchange(s) as required under sub-regulation (5) of regulation 30 of these regulations;</p> <p>(w) disclosures under sub-regulation (8) of regulation 30 of these regulations;</p> <p>(x) statements of deviation(s) or variation(s) as specified in regulation 32 of these regulations;</p> <p>(y) dividend distribution policy by listed entities based on market capitalization as specified in sub-regulation (1) of regulation 43A;</p> <p>(z) annual return as provided under section 92 of the Companies Act, 2013 and the rules made thereunder 426[;]]</p> <p>(za) Employee Benefit Scheme Documents, excluding commercial secrets and such other information that would affect competitive position of the listed entity, framed in terms of the provisions of Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021: Provided that redaction of information under clause (za) above from the Employee Benefit Scheme document shall be approved by the board of directors of the listed entity and shall be in compliance with guidelines as may be specified by the Board:</p> <p>Provided that for the purpose of compliance with this sub-regulation, the listed entity may provide the exact link to the webpage of each of the recognized stock exchanges where such information has already been made available by the listed entity.</p>
Section 92 of the Companies Act, 2013	<ul style="list-style-type: none"> ❖ Copy of the annual return on the website of the company, if any, and the web-link of such annual return shall be disclosed in the Board's report.
Section 136(1) of the Companies Act, 2013	<ul style="list-style-type: none"> ❖ Financial statements including consolidated financial statements, if any, of the Company and all other documents required to be attached thereto, ❖ Separate audited accounts in respect of each of subsidiary ❖ In case of a subsidiary incorporated outside India and consolidation of financial statement are mandatory under any law of the country of its incorporation – the consolidated financial statements of such foreign subsidiary is placed on the website of the company ❖ In case of a subsidiary incorporated outside India and the financial statements are not required to be audited under any law of the country of its incorporation and the subsidiary company does not get its financial statements audited, the holding Indian listed company may place such unaudited financial statement on its website. Further, where such financial statement is in a language other than English, a translated copy of the financial statement in English shall also be placed on the website.
Rule 15 of Companies (Appointment and Qualification of Directors) Rules, 2014	<ul style="list-style-type: none"> ❖ Details / Notice of Resignation letter in terms of Section 168 of the Companies Act, 2013.
Rule 23 Companies (Management and Administration) Rules, 2014	<ul style="list-style-type: none"> ❖ Any Special Notice received under section 115 read with Rules made thereunder.
Rule 18(3) and 10 (1) of Companies (Management and Administration) Rule, 2014	<ul style="list-style-type: none"> ❖ Notice of General Meetings / Postal Ballot as and when convened at the time of sending the same to the shareholders. ❖ Notice of closure of Register of Members / Debenture Holders or other security holder or fixing of the record date for the same.

Section 124 of Companies Act, 2013	❖ Statement of Unpaid Dividend Account.
Rule 22 of Companies (Management and Administration) Rules, 2014	❖ Notice of e-voting. ❖ Result of e-voting along with Scrutinizer Report of General Meeting / Postal Ballot on the website of the Company as well as Agency who has provided e-voting platform.
Section 135 of Companies Act, 2013 read with Rule 9 of the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021	❖ 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.
SEBI Circular No. SEBI/HO/OIAE/OIAE_IAD-1/P/CIR/2023/131 dated 31/07/2023	❖ Display a link to the ODR Portal on the home page of their websites and mobile apps./

Suggestions may be sent to rupesh@cacsindia.com

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