**YEAR- BOOK OF COMPLIANCES**

**PUBLIC LIMITED COMPANIES (LISTED)**

**PART – A**

**Compliances as per the Companies Act**

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| **S.N.** | **Form/ Return** | **Purpose of filing** | **Due Date** | **Companies Act Provisions** |
|  | PAS-6 | Reconciliation of Share Capital Audit Report by every unlisted Public Company | ½ yearly return  On or before 30th May | Section 29 and The Companies (Prospectus & Allotment) Rules, 2014 |
|  | DPT-3 | Return of Deposits by every company accepting deposits | On or before 30th June |  |
|  | DPT-3 | Return of particulars of transaction not considered as deposit by every company who is having funds which are not considered as ‘Deposit’ | On or before 30th June |  |
|  | MSME -1 | For furnishing half yearly return with the registrar in respect of outstanding payments to Micro Small or Medium Enterprises | ½ yearly return  On or before **30th April** | Specified Companies (Furnishing of information about payment to micro and small enterprise suppliers) Order, 2019 dated 22nd January, 2019 issued under Section 405 of the Companies Act, 2013. |
|  | **ANNUAL FILING** | | | |
|  | MR-3 | Secretarial Audit Report | To be annexed to the Board’s Report which is to be filed with the Financial Statements. | Section 204 and Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. |
|  | AOC-4 | Filing of financial statements and other documents with the Registrar of Companies (MCA) | On or before 29th October  (To be filed **within 30 days** from the date of the AGM) | Section 137, Companies (Accounts) Rules, 2014 and Companies (Filing of documents and forms in Extensible Business Reporting Language) Rules, 2015 |
|  | AOC 4-XBRL | Filing of XBRL document in respect of financial statement and other documents with the Registrar of Companies (MCA)  Applicable to Companies listed with stock exchanges in India and their Indian subsidiaries; | On or before 29th October  (To be filed **within 30 days** from the date of the AGM) | * Section 137, Companies (Accounts) Rules, 2014 and Companies (Filing of documents and forms in Extensible Business Reporting Language) Rules, 2015 |
|  | AOC 4- CFS | Consolidated financial statements and other documents filed with the Registrar of Companies (MCA) by companies having Subsidiary/ associate Companies | On or before 29th October  (To be filed **within 30 days** from the date of the AGM) | Section 137, Companies (Accounts) Rules, 2014 and Companies (Filing of documents and forms in Extensible Business Reporting Language) Rules, 2015 |
|  | ADT-1 | Notice of appointment of auditor to the registrar Where the Company appoints Statutory Auditor at AGM` | On or before 15th October  (To be filed within 15 days from the date of AGM) | Section 139 and Companies (Audit and Auditors) Rules, 2014 |
|  | PAS-6 | Reconciliation of Share Capital Audit Report by every unlisted Public Company | ½ yearly return  & on or before **31st October.** | Section 29 and The Companies (Prospectus & Allotment) Rules, 2014 |
|  | MSME -1 | For furnishing half yearly return with the registrar in respect of outstanding payments to Micro Small or Medium Enterprises | ½ yearly return  & on or before **31st October.** | Specified Companies (Furnishing of information about payment to micro and small enterprise suppliers) Order, 2019 dated 22nd January, 2019 issued under Section 405 of the Companies Act, 2013. |
|  | MGT-7 | Filing Annual Return by a company | On or before 28th November  (To be filed **within 60 days** from the date of the Annual General meeting). | Section 92 and The Companies (Management & Administration) Rules, 2014 |
|  | MGT-8 | Certificate of Annual Return to be certified by a Company Secretary in Practice | On or before 28th November  (To be filed within 60 days from the date of the AGM along with the Annual Return in Form MGT -7). | * Section 92 and The Companies (Management & Administration) Rules, 2014 |
|  | IEPF-2 | Statement of information regarding the unclaimed amounts.  (Companies having Unpaid and Unclaimed Dividend) | On or before 29th December  (To be filed within expiry of 90 days from the date of AGM). | Section 125 and Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 |

**COMPLIANCES IN RESPECT OF DIRECTORS**

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| DIR 3 –  KYC WEB | DIN KYC of Directors  (WEB Based KYC for every director of the company) | On or before 30th September  (By every DIN holder/ Director of the company) | Companies (Appointment and Qualification of Directors) Rules, 2014 |
| MBP-1 | Submission of Disclosure of Interest by every Director to the Company | On or before 1st Board Meeting held for the Financial Year  (During the Quarter of April - May - June)  . | Section 184 and The Companies (Meetings of Board and its Powers) Rule, 2014. |
| **INDEPENDENT DIRECTORS** | | | |
| Declaration u/s 149 | Declaration by Independent Director that he/she meets the criteria of independence as provided in sub-section (6). | At the first meeting of the Board in which he participates as a director and thereafter at the first meeting of the Board in every financial year or whenever there is any change in the circumstances which may affect his status as an independent director. | Section 149 and The Companies (Appointment and Qualifications of Directors) Rules, 2014 |
| Declaration u/s 164- | Declaration by director w.r.t his/her non-disqualification | At the end of every financial year. | Section 164 |

**COMPLIANCES IN RESPECT OF STATUTORY AUDITORS**

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| Eligibility & Consent by Auditors | Obtaining of the eligibility certificate along with the consent from the Statutory auditors for their willingness to act as the Statutory Auditor of the company | To be obtained before the Annual general meeting of the company is held. | Section 139 and Companies (Audit and Auditors) Rules, 2014 |

**OTHER COMPLIANCES**

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| Creation of Deposit Repayment reserve - Maintenance of Liquid Assets upto 20% of the amount of deposit maturing during the following financial year. | On or before 30th April. | Section 73 to 76 and Companies (Acceptance of Deposits) Rules, 2014 |

**PART - B**

**ompliances as per SEBI (SECURITIES AND EXCHANGE BOARD OF INDIA) Regulations.**

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| **S.no.** | **Regulation** | **Requirement** | **Filing** | | | | |
| **Frequency** | **Due Within** | | **Due Date** | |
| **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR)** | | | | | | | |
| 1 | Regulation 7 (3) | Compliance Certificate on Share Transfer Facility | Half-Yearly | 1 month of the end of each half of the Financial Year | | 30TH April, | |
| 2 | Regulation 13(3) | Statement of Investor Complaints/Grievance Redressal Mechanism | Quarterly | 21 days from the end of each quarter | | 21st April,  21st July,  21st October,  21st January | |
| 3 | Regulation 24A read with circular No CIR/CFD/CMD1/27/  2019 dated February 8, 2019 | Secretarial Compliance  Report | Yearly | 60 days from the end of the Financial Year | | 30th May | |
| 4 | Regulation 27(2) | Corporate Governance report | Quarterly | 15 days from the end of each quarter | | 15th April  15th July,  15th October,  15th January | |
| 5 | Regulation 31 | Shareholding Pattern | Quarterly | 21 days from the end of each quarter | | 21st April,  21st July,  21st October,  21st January | |
| 6 | Regulation 33 | Financial Results | Quarterly | 45 days from the end of each quarter | | 15th May  15th August  15th November  15th February | |
| 7 | Regulation 33 | Financial Results | Annually | 60 days from the end of the Financial Year | | 30th May | |
| 8 | Regulation 40(9) | Certificate from Practicing Company Secretary on timely issue of share certificates | Half-Yearly | 30 days of the end of each half of the Financial Year | | 30th April  30th October | |
| 9 | Regulation 44(5) | Holding of Annual General Meeting by top 100 listed  entities by market capitalization for FY 19-20 | Annual | Within 5 months from the date of closing of the Financial Year | | 31st August | |
| **SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 (SAST)** | | | | | | | |
| 10 | Regulations 30(1), 30(2) and 31(4) | Disclosure filings | Annual | | Within 7 working days from the end of each Financial Year | | 15th April |
| **SEBI (Depositories and Participants) Regulations, 2018 (D& P Regulations)** | | | | | | | |
| 11 | Regulation 76 | Reconciliation of Share Capital Audit | Quarterly | | 30 days from the end of each quarter | | 30th April  30th July  30th October  30th January |