

Annual Compliance Calendar under Companies Act, 2013

As per Companies Act, 2013 Annual Compliances for Companies have been changed in comparison of Companies Act, 1956. For financial year on or after 2014-15, Annual Compliances will be as per Companies Act, 2013.

From 1st July 2015 onwards, every meeting will be conducted in consolidation with the provisions of Secretarial Standards and Companies Act, 2013. New Annual Forms will be prepared with new Requirements.

ANNUAL COMPLIANCES FOR ONE PERSON COMPANY:

S No	Particulars	Section & Rules	Form Name	Nature of Compliance
1	Receipt of MBP-1	184(1)	MBP-1	<ul style="list-style-type: none"> Every Director in First Meeting of the Board of Director in each Financial Year will disclose his interest in other entities. Every Director is required to submit with the Company fresh MBP-1 whenever there is change in his interest from the earlier given MBP-1.
2	Receipt of DIR-8	164(2)	DIR-8	Every Director will file with the Company disclosure of non-disqualification each Financial Year.
3	Abridged Annual Return	92	MGT-7A	<ul style="list-style-type: none"> Annual Return: For the period 1st April to 31st March in form MGT-7A shall be file within 60 days from due date on which AGM should have taken place. AGM for the OPC means "Resolution passed for the ordinary business entered into the Minute Book. In case of OPC, there is no need to hold AGM because there is only one Member.
4	E- Forms Filing Requirements	137	AOC-4	<p>Financial Statement: The Company is required to file its Balance Sheet along with statement of Profit and Loss Account and Directors' Report in this form within 180 days from the closure of financial year.</p> <p>Attachments: Balance Sheet, Statement of Profit & Loss A/c, Directors' Report, Auditors' Report & Notice of AGM.</p>
5	Director's Report	134		Directors' Report shall be prepared by mentioning of all the information required for Small Company under Section 134 and it should be signed by only one director.
6	Financial Statement & other relevant Doc.	136		Company shall send approved Financial Statement, Directors' Report and Auditors' Report at least 21 clear days before the date of AGM to the Members.
7	Board Meetings	173		OPC shall hold a minimum two board meetings every year in such a manner that minimum gap between both the meetings, should be not less than 90 (Ninety) days.
8	Appointment of Auditor	139	ADT-1	Auditor will be appointed for the 5 (Five) year and form ADT-1 will be file for 5-year appointment.
9	DIN Allotment	Rule 12A	DIR-3	By all the Directors of the company shall file DIR-3 on or before 30th September every year.
10	In respect of any dues outstanding to MSME vendors	Section 405(4)	MSME 1	Company to file MSME-1 in respect of pending payments to MSME vendors as at end of half year. April to September: by 30 th October. October to March: by 30 th April.
11.	<p>Note:</p> <ol style="list-style-type: none"> OPC in which there is only One Director Secretarial Standard- 1 will not apply. OPC does not require holding AGM so Secretarial Standard II is not applicable on OPC. Section 98 and Section 100 to 111 are not applicable on One Person Company. In case of OPC, no need to prepare Cash Flow Statement. 			

ANNUAL COMPLIANCES FOR SMALL COMPANY:

S No	Particular	Section &	Form Name	Nature of Compliance
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		Rules		
1	Receipt of MBP-1	184(1)	MBP-1	<ul style="list-style-type: none"> • Every Director in First Meeting of the Board of Director in each Financial Year will disclose his interest in other entities. • Every Director is required to submit with the Company fresh MBP-1 whenever there is change in his interest from the earlier given MBP-1.
2	Receipt of DIR-8	164(2)	DIR-8	Every Director of the Company in each Financial Year will file with the Company disclosure of non-disqualification.
3	Abridged Annual Return	92	MGT-7A	Every small company will file its Annual Return within 60 days of holding of Annual General Meeting for the period from 1 st April to 31 st March.
4	E- Forms Filing Requirements	137	AOC-4	The Company is required to file its Balance Sheet along with statement of Profit and Loss Account and Directors' Report in this form. Attachments: Balance Sheet, Statement of Profit & Loss Account, Directors' Report, Auditors' Report and Notice of AGM.
5	Director's Report	134		Directors' Report shall be prepared by mentioning of all the information required for Small Company under Section 134 and it should be signed by 'Chairperson' authorized by the board.
6	Financial Statement & other relevant Documents	136		Company shall send approved Financial Statement, Directors' Report and Auditors' Report at least 21 clear days before the date of AGM to the Members. (Except in case of AGM is called on shorter Notice)
7	Notice of AGM	101 & SS-II		Every Notice of Annual General Meeting will be prepared as per Section 101 of Companies Act 2013 and Secretarial Standard – II.
8	Sending of Notice of AGM	101 & SS		Notice of Annual General Meeting will be sent to All Directors, Members, Statutory Auditor.
9	Board Meetings	173 & SS-I		Company shall hold a minimum Two Board Meetings every year in such a manner that Minimum gap between both the meetings shall not be less than 90 (Ninety) days.
10	Appointment of Auditor	139	ADT-1	Auditor will be appointed for the 5 (Five) year and form ADT-1 will be file for 5-year appointment.
11	Above mentioned 10 (Ten) Compliances are mandatory yearly compliances for the Small Private Limited Company. Except above 10 (Ten), there may be event-based compliances for the Small Company.			

ANNUAL COMPLIANCES FOR PRIVATE LIMITED COMPANY OTHER THAN SMALL COMPANY:

S No	Particular	Section & Rules	Form Name	Nature of Compliance
1	Receipt of MBP-1	184(1)	MBP-1	<ul style="list-style-type: none"> • Every Director in First Meeting of the Board of Director in each Financial Year will disclose his

				<p>interest in other entities.</p> <ul style="list-style-type: none"> • Every Director is required to submit with the Company fresh MBP-1 whenever there is change in his interest from the earlier given MBP-1.
2	Receipt of DIR-8	164(2)	DIR-8	Every Director in each Financial Year will file with the Company disclosure of non-disqualification.
3	E- Forms Filing Requirements	92	MGT-7	Annual Return shall be filed within 60 days from the date of Annual General Meeting (AGM) for the period from 1st April to 31 st March.
4	Certification of Annual Return	92	MGT-8	Company having paid-up share capital of Rs.10 Crores or more or turnover of Rs.50 Crores or more shall be certified by Company Secretary in Practice. MGT-8 is an attachment of form MGT-7
5	E- Forms Filing Requirements	137	AOC-4	The Company is required to file its Balance Sheet along with statement of Profit and Loss Account and Directors' Report in this form. Attachments: Balance Sheet, Statement of Profit & Loss Account (Including Consolidated Financial Statement), Directors' Report, Auditors' Report, Cash Flow Statement and Notice of AGM.
6	Director's Report	134		Directors' Report shall be prepared by mentioning of all the information required for Small Company under Section 134 and it should be signed by 'Chairperson' authorized by the board.
7	Circulation of Fin. Statement & other relevant Docs.	136		Company shall send to the Members approved Financial Statement, Directors' Report and Auditors' Report at least 21 clear days before the date of AGM. (Except in case of AGM is called on shorter Notice)
8	Notice of AGM	101 & SS-II		Every Notice of Annual General Meeting will be prepared as per Section 101 of Companies Act 2013 and Secretarial Standard – II.
9	Sending of Notice of AGM	101 & SS		Notice of Annual General Meeting will be sent to All Directors, Members, Statutory Auditor and Secretarial Auditor (If any).
10	Board Meetings	173 & SS-I		Every Company shall hold a minimum number of FOUR meetings of its Board of Directors every year in such a manner that maximum gap between two meetings should not be more than 120 (One hundred twenty) days. Company should hold at least 1 (one) Board Meeting every quarter of calendar year.
11	Appointment of Auditor	139	ADT-1	Auditor will be appointed for the 5 (Five) year and form ADT-1 will be file for 5-year appointment.
12	Appointment of Company Secretary	203		Private Company having paid up share capital of Rs. 5 crores more required to appoint whole time Company Secretary.
13	Appointment of Internal Auditor	138		Private Company having Turnover Rs 200 crores or more or having outstanding loans or borrowings from banks or public financial institution Rs 100 crores or more at any point of time during the preceding financial year shall appoint Internal Auditor.
14	Maintenance of statutory Registers	88		Mandatory Registers that every Company shall have to prepare: <ul style="list-style-type: none"> ✓ Register of Director & Key Managerial Personnel (KMP) and their shareholding ✓ Register of Member (MGT-1) ✓ Register of Transfer ✓ Register of Related Party Transactions

15	Annual Return	92		Annual Return of Every Private Company (Except Small Company) should be signed by a director and the company secretary, where there is no company secretary, by a company secretary in practice.
16	Half Yearly Return in respect of outstanding payments to Micro or Small Enterprises	405	MSME-1	All Companies who get supplies of goods or services from micro and small enterprises and whose payment to micro and small enterprises suppliers exceed 45 days from acceptance or the deemed acceptance of the goods or services.
17	Yearly Return (Return of Deposits)	Section 73 & Rule 16 of Companies (Acceptance of Deposits) Rules, 2014	DPT-3	Every Company other than Government Company shall have to file return of deposits for any outstanding receipt of money or loan by the Company as on 31 st March by 30 TH June even the same has not been considered as deposits
18	Annual Return on Foreign Liabilities and Assets	Foreign Exchange Management Act (FEMA), 1999	FLA Return	Shall have to be filed by all Indian Companies who received FDI (Foreign Direct Investment) and/or made FDI Abroad in the previous year including the current year
19	Directors KYC	Rule 12A of Companies (Appointment and Qualifications of Directors) Rules, 2014	DIR -3	Every individual who is holding Director Identification Number (DIN) shall submit e-form DIR-3 KYC.
20	Annual General Meeting (AGM)	Section 96 of Companies Act, 2013		Every Company other than OPC shall hold its: First AGM within 9 months from the end of the Financial Year Subsequent AGM within 6 months from the end of the financial year

ANNUAL COMPLIANCES FOR PUBLIC LIMITED COMPANY:

S No	Particular	Section & Rules	Form Name	Nature of Compliance
1	Disclosure of Interest by Directors	184(1)	MBP-1	<ul style="list-style-type: none"> • Every Director of the Company in First Meeting of the Board of Director in each Financial Year will disclose his interest in other entities. • Every Director is required to submit with the Company fresh MBP-1 whenever there is change in his interest from the earlier given MBP-1.
2	Intimation by Director about disqualification	164(2)	DIR-8	Every Director of the Company in each Financial Year will file with the Company disclosure of non-disqualification.
3	E- Forms Filing Requirements	92	MGT-7	Every company will file its Annual Return within 60 days of holding of Annual General Meeting. Annual

				Return will be for the period 1 April to 31 March.
4	E- Forms Filing Requirements	92	MGT-8	Company having paid up share capital of 10 Crore or more or turnover of Rs. 50 crore or more shall be certified by a Company Secretary in Practice.
5	E- Forms Filing Requirements	117	MGT-14	Adoption of Financials and Director Report: Company will file MGT-14 along with copy of Board Resolution within 30 days of Board Meeting.
6	E- Forms Filing Requirements	137	AOC-4	Company is required to file its Balance Sheet along with statement of Profit and Loss Account and Directors' Report in this form. Attachments: Balance Sheet, Statement of Profit & Loss Account (Including Consolidated Financial Statement), Directors' Report, Auditors' Report, Cash Flow Statement and Notice of AGM.
7	Director's Report	134		Directors' Report will be prepared by mention of all the information required under Section 134. It should be signed by the "Chairperson" authorized by the Board, where he is not so authorized by at least 2 Directors; one of them should be Managing Director if any.
8	Circulation of Financial Statement & other relevant Documents	136		Company will send to the Members approved Financial Statement (including consolidated Financial Statement), Cash Flow Statement, Directors' Report and Auditors' Report at least 21 clear days before the Annual General Meeting. (Except in case of AGM is called on Shorter Notice)
9	Notice of AGM	101 & SS-II		Every Notice of Annual General Meeting will be prepared as per Section 101 of Companies Act 2013 and Secretarial Standard – II. If there are more than 200 members then Company will give e-voting Facility.
10	Sending of Notice of AGM	101 & SS		Notice of Annual General Meeting will be sent to All Directors, Members, Statutory Auditor, Debenture Trustee (If any) and Secretarial Auditor (If any).
11	Board Meetings	173 & SS-I		Every Company shall hold a minimum number of FOUR meetings of its Board of Directors every year in such a manner that maximum gap between two meetings should not be more than 120 (One hundred twenty) days. Company should hold at least 1 (one) Board Meeting every quarter of calendar year.
12	Appointment of Auditor	139	ADT-1	Auditor will be appointed for the 5 (Five) year and form ADT-1 will be file for 5-year appointment.
13	Appointment of Company Secretary	203		Company having paid up share capital of Rs. 5 crores more required to appoint whole time Company Secretary.
14	Appointment of Internal Auditor	138		Public Limited Co. having Paid up share capital of Rs 50 crores or more, turnover Rs 200 crores or more, having outstanding loans or borrowings from banks or public financial institution Rs 100 crores or more and outstanding deposits of Rs 25 crores or more at any point of time during the preceding financial year.
15	Maintenance of Registers	88		Company will maintain the following mandatory Registers: ❖ Register of Director, Director Shareholding, Members. ❖ Register of Loan, Guarantee, Investment made by the Company. ❖ Register of Contract with Related Parties.

16	Annual Return	92		Annual Return of Company should be signed by Company Secretary in Practice., if there is no whole time Company Secretary.
17	Annual Director's KYC	153 read with Rule 12A	E-form DIR-3 KYC / Web Based	To be filed annually On or before 30 September of immediate next financial year.
18	Reconciliation of Securities Capital Audit Report.	42 read with Rule 9A of Companies (Prospectus and Allotment of Securities) Rules, 2014	E-Form PAS-6	Form PAS-6 is a 'Reconciliation of Share Capital Audit Report' which needs to be submitted on a half-yearly basis by the unlisted public company.
19	Half Yearly Return in respect of outstanding payments to Micro or Small Enterprises	405	MSME 1	All Companies who get supplies of goods or services from micro and small enterprises and whose payment to micro and small enterprises suppliers exceed 45 days from acceptance or the deemed acceptance of the goods or services.
20	Yearly Return (Return of Deposits)	Section 73 and Rule 16 of Companies (Acceptance of Deposits) Rules, 2014	DPT-3	Every Company other than Government Company shall have to file return of deposits for any outstanding receipt of money or loan by the Company as on 31 st March by 30 th June of following year even the same has not been considered as deposits
21	Annual Filing of Audited Financial Statements of the Company along with the Director's Report and Auditor's Report	Section 129, 134 and 137 of The Companies Act, 2013 read with the Companies (Accounts) Rules, 2014	E-form AOC-4 (CFS) (XBRL)	Within 30 days from the date of Annual General Meeting.
22	Appointment of Cost Auditor	Section 148 read with Rule 6(1) of the Companies (Cost Records and Audit) Rules, 2014	CRA-2 Annually (If applicable)	Any casual vacancy in the office of a cost auditor whether due to resignation, death or removal, shall be filed by the Board of Directors within thirty days of occurrence of such vacancy and the company shall inform the Central Government in Form CRA-2 within thirty days of such appointment of cost auditor.
23	Declaration by Significant Beneficial Owner (SBO)	90	E-form BEN-1	Within 30 days of acquiring the significant Beneficial ownership or any change therein.
24	Return to Registrar in respect of Declaration by Significant Beneficial Owner	90	E-form BEN-2	Within 30 days from the date of receipt of Declaration in form BEN-1
25	CARO, 2020 Companies (Auditor's Report) Order, 2020	-	-	Every public company shall comply with the provisions of CARO 2020. CARO 2020 as applicable to every company, including a foreign company as defined in sec 2 (42) except some classes of companies as specified in the rules. An annexure of CARO is to be attached with statutory Auditor's

LIMIT BASED ANNUAL COMPLIANCES FOR PUBLIC LIMITED COMPANIES:

S No	Particulars	Section & Rules	Form Name	Nature of Compliance
1	E- Forms Filing Requirements	Rule- 22 Chap. V	DPT-3	Company if accept deposits during the year then it is required to file return of deposits by 30 th June of following year .
2		196	MR-1	Return of appointment and re-appointment of Managing Director or Whole Time Director or Manager or KMP.
3		149	DIR-12	Appointment of Independent Director.
4		149	DIR-12	Appointment of Women Director.
5		138	MGT-14	Appointment of Internal Auditor.
6		205		All below mentioned Company are required to get Secretarial Audit of the Company from the Practicing Company Secretary and report of PCS will be part of Directors' Report (MR-3). a) All Listed Companies b) Every Public Company having; • Paid-Up Share Capital of Rs. 50 Crore (fifty crore rupees) or more; or • Every Public Company having a Turnover of Rs. 250 Crore (two hundred fifty crore rupees) or more; or • Every company having outstanding loans or borrowings from banks or public financial institutions of one hundred crore rupees or more.
7	Audit Committee	177		All below mentioned companies are required to constitute an Audit Committee and meetings of Committee will be as per Secretarial Standard-I: a. All Public Companies with a paid-up capital of ten crore rupees or more. b. All Public Companies having turnover of one hundred crore rupees or more. c. All Public Companies, having in aggregate, outstanding loans or borrowings or debentures or deposits exceeding fifty crore rupees or more.
8	Nomination & Remuneration Committee	178		All below mentioned companies are required to constitute a Nomination & Remuneration Committee and meetings of Committee will be as per Secretarial Standard- I: a. All Public Companies with a paid-up capital of ten crore rupees or more. b. All public companies having turnover of one hundred crore rupees or more. c. All public companies, having in aggregate, outstanding loans or borrowings or debentures or deposits exceeding fifty crore rupees or more.
9	Vigil Mechanism	178		All below mentioned companies are required to constitute a Audit Committee: a. Companies which accept deposits from Public. b. Companies which have borrowed money from banks and public financial institutions in excess of fifty crore rupees.

ANNUAL COMPLIANCE'S FOR LISTED COMPANY:

S No	Particulars	Section & Rules	Form Name	Nature of Compliance
1	Receipt of MBP-1	184(1)	MBP-1	<ul style="list-style-type: none"> Every Director of the Company in First Meeting of the Board of Director in each Financial Year will disclose his interest in other entities. Every Director is required to submit with the Company fresh MBP-1 whenever there is change in his interest from the earlier given MBP-1.
2	Receipt of DIR-8	164(2)	DIR-8	Every Director of the Company in each Financial Year will file with the Company disclosure of non-disqualification.
3	E- Forms Filing Requirements	92	MGT-7	Every company will file its Annual Return for the period 1 April to 31 March within 60 days of holding of Annual General Meeting.
4	E- Forms Filing Requirements	92	MGT-8	Certification of Annual Return: Every Company will file with its Annual Return within 60 days of end of financial year.
5	E- Forms Filing Requirements	179(3)	MGT-14	Adoption of Financials and Director Report: Company will file MGT-14 along with copy of Board Resolution within 30 days of Board Meeting. Appointment of Secretarial Auditor: Company will file MGT-14 along with copy of Board Resolution within 30 days of Board Meeting.
6	Report on Annual General Meeting	121	MGT-15	Company shall prepare Report on each AGM and file Within 30 days from the date of AGM
7	E- Forms Filing Requirements	148(3)	CRA-2	Appointment of Cost Auditor: Company will file copy of Board Resolution within 30 days of Board Meeting.
8	E- Forms Filing Requirements	149	DIR-12	Appointment of Independent Director and Women Director.
9	E- Forms Filing Requirements	137	AOC-4	Company is required to file its Balance Sheet along with statement of Profit and Loss Account and Directors' Report in this form. Attachments: Balance Sheet, Statement of Profit& Loss Account (Including Consolidated Financial Statement), Directors' Report, Auditors' Report, Cash Flow Statement and Notice of AGM.
10	E- Forms Filing Requirements	Rule- 22 Chap. V	DPT-3	Company if accept deposit during the year then it is required to file return of deposits by 30 th June of the following year.
11	E- Forms Filing Requirements	196	MR-1	Return of appointment and re-appointment of Managing Director or Whole time Director or Manager or KMP.
12	E- Forms Filing Requirements	196	MR-1	Company Required to appoint following KMP: 1. Company Secretary 2. CFO 3. MD/CEO/MTD
13	Director's Report	134		Directors' Report will be prepared by mention of all the information required under Section 134& signed by the "Chairperson" authorized by the Board, where he is not so authorized by at least 2 Directors; one of them should be Managing Director if any.
14	XBRL			Every Listed Company is required to prepare its

				Financial Statement in Extensible Business Reporting System.
15	Circulation of Financial Statement & other relevant Documents	136		Company will send to the Members approved Financial Statement (including consolidated Financial Statement), Cash Flow Statement, Directors' Report and Auditors' Report at least 21 clear days before the Annual General Meeting. (Except in case of AGM is called on Shorter Notice)
16	Notice of AGM	101 & SS-II		Every Notice of Annual General Meeting will be prepared as per Section 101 of Companies Act 2013 and Secretarial Standard – II. Every Listed Company will give e-voting facility.
17	Sending of Notice of AGM	101 & SS		Notice of Annual General Meeting will be sent to All Directors, Members, Statutory Auditor, Debenture Trustee (If any) and Secretarial Auditor (If any).
18	Board Meetings	173 & SS-I		Every Company shall hold a minimum number of FOUR meetings of its Board of Directors every year in such a manner that maximum gap between two meetings should not be more than 120 (One hundred twenty) days. Company should hold at least 1 (one) Board Meeting every quarter of calendar year.
19	Appointment of Auditor	139	ADT-1	Auditor will be appointed for the 5 (Five) year and form ADT-1 will be file for 5-year appointment.
20	Appointment of Company Secretary	203 205	MGT-14 MR-3	<ul style="list-style-type: none"> All the Listed Companies are required to appoint Company Secretary for Secretarial Audit. A Listed Company is required to get Secretarial Audit of the Company from the Practicing Company Secretary and report of PCS will be part of Directors Report.
21	Appointment of Internal Auditor	138	MGT-14	Every Listed Company.
22	Appointment of Cost Auditor	148	MGT-14	Every Listed Company is required to appoint Internal Auditor and required to file e-form within 30 days of appointment.
23	Maintenance of Registers	88		Company will maintain the following mandatory Registers: <ul style="list-style-type: none"> ❖ Register of Director, Director Shareholding, Members. ❖ Register of Loan, Guarantee, Investment made by the Company. ❖ Register of Contract with Related Parties. ❖ Register of Key Managerial Personnel and their Shareholding.
24	E- Voting	108		Voting Through Electronic Means: It is mandatory for the Listed Company to provide e-voting facility to Shareholders.
25	Postal Ballot	110		Voting Through Postal Ballot: There are certain Items for which it is mandatory for the Company to provide Postal Ballot Facility.
26	Audit Committee	177		A Listed Company is required to constitute its Audit Committee and meetings of Committee will be as per Secretarial Standard- I.
27	Nomination & Remuneration Committee	178		A Listed Company is required to constitute its Nomination & Remuneration Committee and meetings of Committee will be as per Secretarial Standard- I.
28	Stake Holder Relationship Committee	178		A Listed Company is required to constitute its Stake Holder Relationship Committee and meetings of Committee will be as per Secretarial Standard- I.

29	Vigil Mechanism	178		A Listed Company is required constituting policy of vigil mechanism.
30	Return for Change in Stake of Promoter	93	MGT-10	Listed Company shall file a return with the Registrar with respect to change in the number of shares held by promoters and top ten shareholders of such Company, within fifteen days of such change.
31	Half Yearly Return in respect of outstanding payments to Micro or Small Enterprises	405	MSME 1	All Companies who get supplies of goods or services from micro and small enterprises and whose payment to micro and small enterprises suppliers exceed 45 days from acceptance or the deemed acceptance of the goods or services.
32	Yearly Return (Return of Deposits)	Section 73 and Rule 16 of Companies (Acceptance of Deposits) Rules, 2014	DPT-3	Every Company other than Government Company shall have to file return of deposits for any outstanding receipt of money or loan by the Company as on 31st March even the same has not been considered as deposits

ANNUAL COMPLIANCES UNDER SEBI (LODR):

S No	Regulation No.	Regulation Name	Particular of Regulation	Time Period of filing of Certificate
COMMON OBLIGATIONS TO LISTED ENTITY				
1	7(3)	Submission a Compliance Certificate to the Exchange	Submission of Compliance Certificate to Stock Exchange certifying that all activities in relation to both physical and electronic share transfer facility are maintained either in house or by Registrar to an issue and share transfer agent registered with the Board.	Within one month of end of the financial year,
2	7(5)	Appointment/ Alteration of Share Transfer Agent	Company can manage in house Share Transfer Facility. But as and WHEN THE TOTAL NUMBER OF HOLDERS OF SECURITIES OF THE LISTED ENTITY EXCEEDS ONE LAC , the listed entity shall appoint Share Transfer Agent.	Intimate to the Stock Exchange such appointment or alteration within 7 days on entering into agreement and shall be placed before the Board of Directors in subsequent Meeting.
3	13	Grievance Redressal Mechanism	The listed entity shall file with the recognized stock exchange(s) a statement giving <ul style="list-style-type: none"> - 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 21 days of the end of the quarter. Same statement shall be placed before the Board of Director on quarterly basis.
OBLIGATIONS OF LISTED ENTITY WHICH HAS LISTED ITS SPECIFIED SECURITIES(Equity or convertible securities)				
4	27(2)	Quarterly	- The listed entity shall submit a quarterly	Within 21 days from

		Compliance Report on Corporate Governance	<p>compliance report on corporate governance in the format as specified by the Board.</p> <ul style="list-style-type: none"> - Details of all material transactions with related parties shall be disclosed. - Report shall be sign Either by Compliance officer or Chief Executive officer 	the closure of quarter.
5	Proviso to 29(2)	Prior Intimation to SE about Board Meeting	Intimation about the Meeting in which Financial Results viz. quarterly, half yearly, or annual, as the case may be, due for consideration.	At least 5 (Five) working days in advance excluding the date of intimation & date of board meeting.
6	29(2)	Prior Intimation to SE about Board Meeting	<p>Intimation about the Meeting in which following matters are due to consideration:</p> <ul style="list-style-type: none"> - Proposal for Buyback of Securities - Proposal for voluntary delisting of Listing entity from the Stock Exchange(s) - Fund raising by following ways <ul style="list-style-type: none"> – Further Public Offer, Rights Issue, American Depository Receipts/Global Depository Receipts/Foreign Currency Convertible Bonds, qualified institutions placement, debt issue, preferential issue or any other method and for determination of issue price: - Declaration/Recommendation of Dividend - Issue of Convertible Securities including convertible debentures or of debentures carrying a right to subscribe to equity shares or the passing over of dividend. - Proposal for declaration of Bonus Securities. 	At least 2 working days in advance excluding the date of intimation & date of board meeting.
7	29(3)	Prior Intimation to SE about Board Meeting	<ul style="list-style-type: none"> - Any Alteration in the form or nature of any of its securities that are listed on the stock exchange or in the rights or privileges of the holders thereof. - Any Alteration in the date on which, the interest on debentures or bonds, or the redemption amount of redeemable shares or of debentures or bonds, shall be payable. 	At least 11 working days in advance
8	General Meeting Intimation: Intimation shall also be given in case of any Annual General Meeting or Extraordinary General Meeting or Postal Ballot that is proposed to be held for obtaining shareholder approval for further fund-raising indicating type of issuance.			
9	30(6) Second Proviso	Outcome of Board Meeting	Disclosure with respect to events specified in sub-para 4 of Para A of Part A of Schedule III	Within prescribed timelines
10	30(6)	Disclosure of events or information	The listed entity shall first disclose to stock exchange(s) of all events, as specified in Part A of Schedule III, or information	As soon as reasonably possible and not later than twenty-four hours from the occurrence of event or information
11	31(1)	Holding of securities & Shareholding Pattern separately for each class of	Listed entities which have listed their specified securities on SME Exchange, submit Statement of Share Holding	<ul style="list-style-type: none"> -1 day prior to listing of its securities -Within 21 days from v end of each quarter -Within 10 days of

		securities.		Capital restructuring.
12	31A(7)(c)	Event of Reclassification	The event of reclassification shall be disclosed to the stock exchanges as a material event in accordance with the provisions of these regulations	within 24 hrs of occurrence of the event
13	32(1)	Statement indicating deviation(s) or Variation(s)	Statement indicating deviation in use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting (of public issue, rights issue, preferential issue).	Within 45 days from the end of the quarter
14	33(3)(a)	Quarterly Financial Result	The listed entity shall submit quarterly and year-to-date standalone financial results to the stock exchange	within 45 days of end of each quarter, other than the last quarter
15	33(3)(d) & (e)	Annual Financial Result	The listed entity shall submit annual audited standalone financial results for the financial year,	within 60 days from the end of the financial year
16	33(3)(f)	Half Yearly Financial Result	submit as part of its standalone or consolidated financial results for the half year, by way of a note, a statement of cash flows	Half yearly submission.
17	34(1)	Annual Report	Annual Report to RSE containing Audited Financial Statement, director's report, MDAR.	Within 48 hours of its being approved & adopted in AGM.
18	35	The listed entity shall submit to the stock exchange(s) an Annual Information Memorandum in the manner specified by the Board from time to time.		
19	37(1)	Draft scheme of Arrangement & Scheme of Arrangement.	listed entity desirous of undertaking a scheme of arrangement or involved in a scheme of arrangement, shall file the draft scheme of arrangement,	Before filling with Tribunal/ court as the case may be.
20	39(3)	Issue of Share Certificates	Information regarding loss of share certificates and issue of duplicate certificates.	within 2 days of getting its information.
21	40(9)/(10)	Certificate from PCS	Certifying that all certificates have been issued within thirty days of the date of lodgement for transfer, subdivision, consolidation, renewal, exchange or endorsement of calls/allotment monies.	Within 30 days from the end of financial year.
22	42(2)	Record Date	Notice to Stock Exchange for the record date and specifying the purpose of record date.	At least 7 working days before the record date excluding the date of intimation & record date.
23	44(3)	Intimation to Stock Exchange regarding result of General Meeting	Details regarding the voting results in the format specified by the Board.	Within two working days of the conclusion of General Meeting

OBLIGATIONS OF LISTED ENTITY WHICH HAS LISTED ITS NON-CONVERTIBLE DEBT SECURITIES OR NON-CONVERTIBLE REDEEMABLE PREFERENCE SHARES OR BOTH

24	50(1)	Interest/ Redemption due	The listed entity shall give prior intimation to the stock exchange(s) regarding interest due and redemption due	At least 2 working days before the date on which interest/ redemption amount of redeemable shares/ debentures shall be payable.
25	50(2)	Intimation to raise fund	Intimation to raise funds to the stock exchange(s) wherein the proposal to raise funds through new non-convertible debt prior to the meeting of board of directors securities	Prior to date of commencement of dispatch of notices.

			or non-convertible redeemable preference shares shall be considered	
26	52(1)	Quarterly Result	The listed entity shall PREPARE and SUBMIT UN-AUDITED or AUDITED financial results on a quarterly basis in the format as specified by the Board	Within 45 days at the end of quarter, other than last quarter.
27	52(2)(a) proviso	Annual Result	Un-audited financial results shall be accompanied by limited review report prepared by the statutory auditors of the listed entity or in case of public sector undertakings, by any practising Chartered Accountant, in the format as specified by the Board	Within 60 days at the end of financial year
28	57(1)	Certificate	Certificate Regarding Payment of Interest and Principal that it has made timely payment of interests or principal obligations or both in respect of the non-convertible debt securities.	Within 1 day of interest or principal or both becoming due
29	60(2)	Record Date	The listed entity shall fix a record date for purposes of payment of interest, dividend and payment of redemption or repayment amount or for such other purposes as specified by the stock exchange	At least 7 working days before the record date excluding the date of Intimation & record date.

OBLIGATIONS OF LISTED ENTITY WHICH HAS LISTED ITS INDIAN DEPOSITORY RECEIPTS

31	69(1)	Indian Depository Receipt holding pattern & Shareholding details	The listed entity shall file with the stock exchange the Indian Depository Receipt holding pattern on a quarterly basis in a format as specified by the board.	Within 15 days at the end of each quarter.
32	70(1)	Financial Result	The listed entity shall file periodical financial results with the stock exchange	Within such time as per the listing requirements of the home country
33	71(1)	Annual Report	The listed entity shall submit to stock exchange an annual report.	At the same time as it is disclosed to the security holder in its home country.
34	72(2)	Corporate Governance	The listed entity shall submit to stock exchange a comparative analysis of the corporate governance provisions that are applicable in its home country	Within such time as per the listing requirements of the home country
35	78(2)	Record Date	Notice to stock exchange regarding record date.	At least 4 working days before the record date.

OBLIGATIONS OF LISTED ENTITY WHICH HAS LISTED ITS SECURITISED DEBT INSTRUMENTS

36	82(1)	Issue new securities	Its intention to issue new securitized debt instruments either through a public issue or on private placement basis	Prior to issue new Securitised Debt Instrument.
37	82(2)	Intimation	The meeting of its board of trustees, at which the recommendation or declaration of issue of securitized debt instruments or any other matter affecting the rights or interests of holders of securitized debt instruments is proposed to be considered	At least 2 working days before the board meeting excluding the date of the intimation and date of the meeting.
38	82(3)	Financial Information	The listed entity shall submit such statements, reports or information including financial information pertaining to Schemes	Within 7 days from the end of month/ actual payment date.

			to stock exchange.	
39	87(2)	Record Date	Notice to RSE regarding record date.	At least 7 working days before the record date excluding the date of Intimation & record date.

OBLIGATIONS OF LISTED ENTITY WHICH HAS LISTED ITS MUTUAL FUND UNITS

40	88(2)	Applicability	Notwithstanding anything contained in this chapter, the provisions of the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996 and directions issued thereunder shall apply on the listed entity and to the schemes whose units are listed on the recognised stock exchange(s).	-
41	89(1)	Submission of documents	The listed entity shall intimate to the recognised stock exchange(s) the information relating to daily Net Asset Value, monthly portfolio, half yearly portfolio of those schemes whose units are listed on the recognised stock exchange(s) in the format as specified under Securities and Exchange Board of India (Mutual Funds) Regulations, 1996 and directions issued there under.	-
42	89(2)	Submission of documents	The listed entity shall intimate to the recognised stock exchange(s) of : (a) movement in unit capital of those schemes whose units are listed on the recognised stock exchange(s). (b) rating of the scheme whose units are listed on the recognised stock exchange(s) and any changes in the rating thereof (wherever applicable). (c) imposition of penalties and material litigations against the listed entity and Mutual Fund. (d) any prohibitory orders restraining the listed entity from transferring units registered in the name of the unit holders.	-