

YEAR- BOOK OF COMPLIANCES
PUBLIC LIMITED COMPANIES (LISTED)

PART – A

Compliances as per the Companies Act, 2013

S.N.	Form/ Return	Purpose of filing	Due Date	Companies Act Provisions
1.	DPT-3	Return of Deposits by every company accepting deposits	On or before 30 th June	Section 73 of the Companies Act, 2013 read with Rule 16 (Companies Acceptance of Deposit) Rules, 2014
2.	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 30 th June	Section 73 of the Companies Act, 2013 read with Rule 16 (Companies Acceptance of Deposit) Rules, 2014
3.	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 And On or before 31st October	Specified Companies (Furnishing of information about payment to micro and small enterprise suppliers) Order, 2019 dated 22 nd January, 2019 issued under Section 405 of the Companies Act, 2013.
<u>ANNUAL FILING</u>				
4.	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.
5.	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 October 29 (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
6.	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 October 29 (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
7.	ADT-1	Notice of appointment of auditor to the registrar Where the Company appoints Statutory Auditor at AGM`	On or before 15 th October (To be filed within 15 days from the date of AGM)	Section 139 and Companies (Audit and Auditors) Rules, 2014
8.	MGT-7	Filing Annual Return by a company	On or before 28 th November (To be filed within 60 days from the date of the Annual General meeting).	Section 92 and The Companies (Management & Administration) Rules, 2014
9.	MGT-8	Certificate of Annual Return to be certified by a Company Secretary in Practice	On or before 28 th 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
10.	IEPF-2	Statement of information regarding the unclaimed amounts. (Companies having Unpaid and Unclaimed Dividend)	On or before 29 th 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
11.	MGT-15	Report on AGM	Company shall prepare a Report on each AGM and file same with ROC within 30 days of AGM.	Section 121 of Companies Act, 2013

COMPLIANCES IN RESPECT OF DIRECTORS

DIR 3 – KYC WEB	DIN KYC of Directors (WEB Based KYC for every director of the company)	On or before 30 th 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 1 st 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

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
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OTHER COMPLIANCES

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 30 th April.	Section 73 to 76 and Companies (Acceptance of Deposits) Rules, 2014
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Vibhuti Dani & Associates

PART - B

Compliances as per SEBI (LODR), SEBI (Depositories and Participants) Regulations, SAST Regulations and SEBI (PIT) Regulations [Equity Listed]

S.no.	Regulation	Requirement	Filing		
			Frequency	Due Within	Due Date
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR)					
1	Regulation 13(3)	Statement of Investor Complaints/Grievance Redressal Mechanism	Quarterly	30 days from the end of each quarter	30 th April, 30 th July, 30 th October, 30 th January
2	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	30 th May
3	Regulation 27(2)	Corporate Governance report	Quarterly	30 days from the end of each quarter	30 th April, 30 th July, 30 th October, 30 th January
4	Regulation 31	Shareholding Pattern	Quarterly	21 days from the end of each quarter	21 st April, 21 st July, 21 st October, 21 st January
5	Regulation 33	Financial Results (Unaudited)	Quarterly	45 days from the end of each quarter(PDF+XBRL)	14 th August, 14 th November, 14 th February
6	Regulation 33	Financial Results	Annually	60 days from the end of the Financial Year(PDF+XBRL)	30 th May
7	Regulation 23(9)	Related Party Transactions	Half yearly	Listed entity shall make such disclosures every six months on the date of publication of its standalone and consolidated financial results	
8	Regulation 44(3)	Voting Results		Within two working days of conclusion of General Meeting	
9	Regulation 34(1)	Annual report	Yearly	Not later than the day of commencement of the dispatch to its shareholders and not less than 21 days before the Annual General Meeting. It shall include Notice of AGM, Directors Report, Audited Financial Statements and Statement of Impact qualification (if applicable),	

				Cash flow statement, Management Discussion and analysis. For top 1000 Companies based on market capitalization, a Business Report and Sustainability Report in the format specified needs to be attached.
10	Initial Disclosure for Large Corporates	SEBI Circular dated November 26, 2018	Yearly	Within 30 days from the beginning of Financial Year
11	Annual Disclosure for Large Corporates	SEBI Circular dated November 26, 2018	Yearly	Annual Disclosure within 45 days of the end of the Financial Year the details of the incremental borrowings done during the FY
12	Regulation 29	Prior Intimation of Board Meeting	Quarterly	At least two working days in advance, excluding the date of the intimation and date of the meeting
13	Regulation 30(6)	Outcome of the Board Meeting		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 the following: <ul style="list-style-type: none"> a. 30 minutes from the closure of the meeting of the board of directors in which the decision pertaining to the event or information has been taken b. 12 hours from occurrence of the event or information, if it originates from within the listed entity. c. 24 hours from occurrence of the event or information, if it does not originates from within the listed entity
14	Regulation 30(11)	Top listed companies to verify market rumours		Top 100 listed entities and thereafter the Top 250 listed entities with effect from the date as may be specified by the Board ¹ shall confirm, deny or clarify any reported event or information in the mainstream media that rumours of an impending specific material event or information as soon as reasonably possible and not later than 24 hours from the reporting of the event or information.
15	Regulation 45(3)	Change of Name		A Certificate from Practicing CA to be annexed in explanatory statement to the notice seeking shareholder's

				approval for change in name. The certificate shall state that all compliances with regard to change in name of the listed entity have been complied with.
16	Regulation 46	Website updates		To be updated within 2 working days
17	Regulation 32 (1)	Statement of deviation(s) or variation(s)	Quarterly	1) The listed entity shall submit to the stock exchange the following statement(s) on a quarterly basis for public issue, rights issue, preferential issue etc. ,- (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.
18	Regulation 47	Advertisement in Newspaper	Quarterly	The listed company must publish an advertisement within 48 hours of board approval of financial results, including a QR code linking to the full results and auditor's comments. However, the requirement to include a reference in the newspaper publication to the links of its website and the stock exchange(s) where more details are available
19	Regulation 26(3)	Annual Affirmations for compliance of code of conduct	Yearly	At the first board meeting of Financial Year
20	Regulation 14	Listing Fees	Yearly	Within 1 month of end of March 31
21	Regulation 43A	Dividend Distribution Policy		Top 1000 Companies and the company which proposes to declare dividend. Weblink also needs to be provided
22	Regulation 25(8)	Declaration from Independent Directors	Yearly	Every Independent Director shall at the first meeting of Board in every financial year or whenever there is any change submit a declaration that he/she meets the criteria of independence.

SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 (SAST)

1	Regulations 31(4)	Disclosure filings	Annual	Within 7 working days from the end of each Financial Year
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SEBI (Depositories and Participants) Regulations, 2018

1	Regulation 74(5)	Manner of surrender of certificate of security-	Quarterly	Within 15 days from the receiving of Certificate from RTA
2	Regulation 76	Reconciliation of Share Capital Audit	Quarterly	30 days from the end of each quarter (XBRL+PDF) 30 th April 30 th July 30 th October 30 th January

SEBI(Prohibition of Insider Trading) Regulations, 2015

1	Schedule B para 4(2)-SEBI (Prohibition of Insider Trading) Regulations, 2015	Closure of Trading Window	Quarterly	Every listed company shall close its trading window from the end of every quarter till 48 hours after the declaration of financial years.
2	Regulation 7(2) –	Continual Disclosures-SEBI (Prohibition of Insider Trading) Regulations, 2015	Event Based	(a). Every promoter, employee and director of every company shall disclose to the company the number of such securities acquired or disposed of WITHIN TWO TRADING DAYS of such transaction if the value of the securities traded, whether in one transaction or a series of transactions over any calendar quarter, aggregates to a traded value in excess of ten lakh rupees or such other value as may be specified; (b). Every company shall notify the particulars of such trading to the stock exchange on which the securities are listed within two trading days of receipt of the disclosure or from becoming aware of such information.

3	Regulation 7(3)	Transactions by Other connected persons as identified by the company-SEBI (Prohibition of Insider Trading) Regulations, 2015	Annually	Regulation 7(3) – Transactions by Other connected persons as identified by the company-SEBI (Prohibition of Insider Trading) Regulations, 2015-Annually Every Designated person shall disclose names and Permanent Account Number, or any other identifier authorized by law of the following persons to the company on an annual basis and as and when the information changes in SEBI prescribed format as per “FORM D” immediate relatives Persons with whom such designated person(s) shares a material financial relationship Phone and mobile numbers which are used by them
4	Regulation 3(5) read with Regulation 3(6)	Compliance certificate on Structural Digital Database	Quarterly	Within 21 days from the end of the Quarter. The listed company shall submit Quarterly certificate only if Regulation 24A of SEBI(LODR) isn't applicable

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