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"Audit Manual" for a Secretarial Audit

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Need

The need for a comprehensive " Manual " in an audit can never be over emphasized – more so in today's complex situation demanding more and more transparency amidst a constant struggle of Satyam like episodes pushing the regulators in training their eyes with a greater magnifying glass and a ruthless pen to see what else needs to be done. Besides, investors are more widely distributed and the affected are the small investors, who see their meagre investment dwindling to nothing, instead of making a fast fortune and enjoy the opportunity of greater comfort in living. The Regulators are also aware that, however, comprehensive the regulations, unless a process of regular monitoring of compliance and verification is in place, the results would be much short of the desired objective. For any Company Secretary, whether in profession or acting as a Compliance Officer, an Audit Manual is a necessity, that will ensure his routine compliance is effectively managed by cohesive team, while he continues to engage himself in the greater demands of the Board of Directors, of which he is an integral part. The ensuing manual sets out the Compliances under the Companies Act as well as under the Listing Agreement.

I CHECKLIST OF COMPANIES ACT, 1956

Sections	Particulars	Form No.	Brief Description	Audit Objective	Auditee's Comments
17, 17A & 18	Alteration of Memorandum for change of Registered office – (i) from One state to another state or (ii) from one ROC to another ROC within same state.	18, 1AD & 21	1. Special resolution and approval of CLB is required where the Registered Office is changed from one state to another. A Company shall file with the Registrar - ■ a special resolution passed by the company, within 1 month from the date of such resolution; **or** ■ a certified copy of the order of the CLB confirming the alteration, within 3 months from the date of order. Together with a printed copy of the Memorandum as altered. 2. If the change of Registered Office is from the jurisdiction of one ROC to the jurisdiction of another ROC within the same State then the Company shall pass a special resolution and shall make an application in the prescribed form (i.e., 1AD) to the Regional Director for confirmation. The Company shall file, with the Registrar a certified copy of the above said confirmation within 2 months from the date of confirmation in e-form 21 together with a printed copy of the memorandum as altered.		
21	Change of Name	1A & 23	■ Seek availability of new name from ROC in e-form 1A along with the Board Resolution. ■ Thereafter pass a Special Resolution at general meeting to adopt the new name. Apply to ROC for fresh certificate of incorporation along with altered Memorandum of Association.		

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31 (1)	Alteration of Articles by special resolution	23 & 1B	■ A company may by special resolution alter its articles ■ Where the alteration of the articles of association of any company has the effect of converting a public company into a private company, the company shall make, within 3 months from the date when the special resolution for the alteration of the articles of the company was passed, an application in writing to the Central Government for its approval in e-form 1 B. ■ Printed copy of the altered Articles shall be filed in e-form 23 with the Registrar within 1 month of the date of receipt of the order of approval.		
44	Prospectus or statement in lieu of prospectus to be filed by private company on ceasing to be private company.	62	Where the Private Company alters its articles in such a manner that they no longer include the provisions under section 3(1)(iii) then such Company within 30 days after the date of ceasing to be a Private Company shall file with the Registrar either a prospectus or a statement in lieu of prospectus in e-form 62.		
49 (7)	Where the Investments are not held by the Company in its own name		Register of Investment to be maintained. Company shall enter in a register – Nature, Value and such other particulars as may be necessary fully to identify the shares or securities and the bank or person in whose name or custody the shares or securities are held.		
52	Serving of documents on Registrar		A document may be served by post under certificate of posting, or by registered post or by delivering it to or leaving it for him at his office.		
56 (3)	Where no prospectus is issued	2A	Memorandum containing salient features of prospectus to be filed.		
58A	Acceptance of Deposits		■ Copy of advertisement (if any) or statement in lieu of advertisement to be filed with ROC. ■ Return of Deposits - Return as on 31st March every year on or before 30th June to Registrar of Companies - copy to RBI. ■ Register of Deposits to be maintained.		
60	Registration of Prospectus	62	On or before the date of publication of prospectus, a copy of prospectus to be delivered to the Registrar for registration along with the signature of every person who is named therein as a director or proposed director of the Company or by his agent authorised in writing. Share application form to be accompanied with Form 2.		
60A	Shelf Prospectus		To be filed before 1st issue by a public financial institution, public sector bank or scheduled bank whose main object is financing. The shelf prospectus is valid for 1 year from the date of opening of 1st issue under that prospectus. Information memorandum to be filed within 3 months prior to the second and subsequent issues.		
70	Statement in lieu of Prospectus	Schedule III to Companies Act, 1956	3 days before 1st Allotment, statement in lieu of Prospectus needs to be filed with Registrar and should be signed by every director or proposed director of the Company or by his agent authorised in writing.		
73	Offer of Shares and Debentures to be dealt in on Stock Exchange		Every Company intending to offer shares or debentures to the public for subscription by issue of Prospectus shall, before such issue, make an application to one or more recognised Stock Exchanges for the permission for Shares or Debentures to be dealt with in the stock exchange.		

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75(1)	Return of Allotment	2	Within 30 days after the allotment, file with the Registrar a return of the allotment, stating the number and nominal amount of the shares, the name, addresses and occupations of the allottees, and the amount if any paid or due and payable on each share.		
75(2)	Return of Allotment - Shares allotted otherwise than in Cash	3	Particulars of contracts if allotment is otherwise than in cash pursuant to contract not in writing, the Company shall within 30 days after the allotment, file with the Registrar the prescribed particulars of the contract stamped with the appropriate stamp duty.		
76(1)	Payment to under-writers in case of shares or debentures not offered to public and disclosed in a prescribed form	4	Before making the payment, a copy of the contract for the payment of the commission is delivered to the Registrar at the time of delivery of prospectus or the statement in lieu of prospectus for registration.		
77A(6)	Buy Back of Securities – Declaration of Solvency	4A	Special resolution needs to be passed for buy back of shares and before such buy back, file with the Registrar and the SEBI a declaration of solvency in the prescribed form and verified by an affidavit by Board of Directors and signed by atleast 2 directors, of which one should be Managing Director.		
77A(9)	Register of Securities bought back	4B	It shall maintain Register of Securities (on completion of buy back) so bought, consideration paid, dates of cancellation of securities / extinguishing, physical, destroying the same, etc. to be included.		
77A(10)	Return for buy-back of Securities	4C	A company shall, after completion of buy-back file with the Registrar and SEBI, a return containing such particulars relating to buy-back within 30 days of such completion.		
81(1A)	Further issue of share capital		Can be issued to persons other than shareholder only if special resolution is passed in general meeting. (81 1A) read clause (a) and (b) of section 81 1A in case special resolution not passed.		
94A	Share capital to stand increased where an Government order is made under section 81(4) / 94A(2)	5 & 21	A Return along with Order Copy to be filed within 30 days from receipt of order from Central Government with the Registrar.		
95	Consolidation of share capital, Conversion of shares into stock, etc.	5	Pass a Resolution altering Memorandum of Articles at general meeting (if authorised by its articles). Company shall within 30 days after consolidation, conversion etc., give notice to the Registrar specifying the shares consolidated, divided, converted, sub-divided, redeemed or cancelled or the stock reconverted.		
97	Notices of increase of share capital or of members.	5	File with the Registrar, notice of the increase of capital beyond authorised capital or of members beyond registered members within 30 days after the passing of the resolution.		
108(1D)	Revalidation of Transfer Deed	7C	■ File with ROC application for extention of delivery period of transfer deed with filing fees of Rs. 50 per transfer form (if nominal capital to be transferred less than Rs. 5,000), otherwise Rs. 100. ■ Share / Debenture Transfer Register to be maintained.		
114	Issue of Share Warrants to Bearer		A public company limited by shares, if so authorised by its articles may with previous approval of the Central Govt. with respect to fully paid shares, issue under its common seal, a share warrant.		
115	Register of Share Warrants		Company shall strike out the name of the members from the register of members and shall enter in the register of share warrants specifying the facts of issue, statement of shares specified in the warrant, date of issue of the warrants.		

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125, 127, 135	Registration of Charges (Created / Modified) (other than those related to debentures)	8	Particulars of the charge together with the instrument creating / modifying charge are filed with the Registrar for registration within 30 days after the date of its creation / modification.		
128	Particulars in case of series of debentures entitling holders *pari-passu*.	10	File with the Registrar within 30 days after the execution of deed containing the charge or if there is no such deed, after the execution of any debentures of the series with following particulars – ■ Amount secured by the whole series; ■ The date of resolutions authorising the issue of the series and the date covering deed; ■ A general description of the property charged; and ■ The names of the trustees, if any, for the debenture holders		
129	Particulars in case of commission, etc., on debentures	10	Particulars required to be filed under sections 125 & 128 shall include particulars as to the amount or rate per cent of the commission, discount or allowance so paid or made and shall be filed within 30 days after the date of its creation / execution of deed.		
132	Certificate of Registration		The Registrar shall give a certificate under his hand of the registration of any charge registered.		
133	Endorsement of Certificate of Registration on debenture or certificate of debenture stock		Each debenture stock shall bear the endorsement of Certificate of Registration.		
135	Modification of charges Registered.		Same procedure to be followed as for Registration.		
136	Copy of instrument creating charge to be kept by company at registered office.		Every Company shall maintain copies of every instrument creating any charge requiring registration to be kept at the registered office of the Company.		
138	Company to report satisfaction of Charge	17	Upon payment of debt or satisfaction otherwise, the Company shall give intimation to the Registrar, within 30 days from the date of such payment or satisfaction.		
143	Register of Charges to be maintained at Registered Office.		Every Company shall keep at its registered office a Register of Charges and enter therein all charges specifically affecting property of the Company and all floating charges on the undertaking or on any property of the Company, giving in each case – ■ A short description of the property charged; ■ The amount of the charge; and ■ Except in case of securities of bearer, the names of the person entitled to the charge.		
146	Change of Registered Office of the Company – Outside local limits of city, town or village	18	Company shall Pass a special resolution and file a Notice of the situation of the registered office, and of every change therein, within 30 days after the date of the incorporation of the Company or after the date of the change, as the case may be, to the Registrar.		
149	Commencement of Business	19	Where *the Company has issued a Prospectus* – Section 149 (1) : There has been filed with the Registrar, a duly verified declaration by one of the directors or the secretary in the prescribed form subject to other clause (a), (b) and (c) of this sub-section have been complied with.		

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		20	*Where the Company has filed a* statement *in lieu of Prospectus – Section 149(2) :* A duly verified declaration by one of the directors or the secretary has been filed with the registrar in prescribed form that clause (b) of this sub-section has been complied with.		
		20A	Commencement of New Business, Whether or not it has issued prospectus inviting public to subscribe for its shares shall not commence business Section 149 (2A)(b)(ii) unless – A special resolution has been passed in general meeting and there has been filed with the Registrar a duly verified declaration by one of the directors or the secretary in prescribed form.		
150	Register of Members		A Company shall keep a Register of its Members with following particulars therein- ■ Name and address, and the occupation, if any of each member; ■ Shares held by each member and the amount paid or agreed to be considered as paid; ■ Date at which each person was entered in the register as a member; and ■ Date at which any person ceased to be a member.		
151	Index of Members		Every Company having more than 50 members shall, unless the register of members itself constitute an index, keep an Index (which may be in the form of a card index) at the Registered Office of the names of the members of the Company and shall within 14 days after the date on which any alteration is made in the register of members, make the necessary alteration in the index.		
152	Register and Index of Debenture holders		Section 152 (1) A Company shall keep a Register of Debenture holders with following particulars therein- ■ Name and address, and the occupation, if any of each debenture holder; ■ Debentures held by each holder and the amount paid or agreed to be considered as paid; ■ Date at which each person was entered in the register as a debenture holder; and ■ Date at which any person ceased to be a debenture holder.		
			Index of Debenture holders to be kept where their number is more than fifty. Section 152(2)		
157	Foreign Register of Members or Debenture holders		To maintain Foreign Register of Members or Debenture holders. For opening or change in situation or for discontinuance, the Company shall within 30 days, file with the Registrar notice of such situation / change / discontinuance of the office.		
159	Annual Returns for Company with Share Capital	20B Part I of Schedule V	■ File with the Registrar within 60 days of AGM or AGM due, a return containing particulars as specified in Part I of Schedule V. ■ The return shall be signed by a director and by the manager or secretary of the company or where there is no manager or secretary, by 2 directors of the Company, one of whom shall be the Managing Director when there is one. (Section 161)		

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			■ Where the shares of the Company are listed on recognised Stock Exchange, the copy of return shall also be signed by a secretary in whole-time practice.		
160	Annual Returns for Company without Share Capital	21A	■ File with the Registrar within 60 days of AGM or AGM due, a return containing particular as specified in Part-I of Schedule V along with the statement of indebtedness of all registered charges. ■ The return shall be signed by a director and by the manager or secretary of the company or where there is no manager or secretary, by 2 directors of the Company, one of whom shall be the Managing Director when there is one. (Section 161)		
163	Place of keeping, and inspection of, registers and returns.		To maintain all registers, returns, minutes, accounts books, contracts, annual returns, etc. at Registered Office. If it is kept at some other place then special resolution at the general meeting is required and also the Registrar should be given an advance copy of proposed special resolution.		
165	Statutory Meeting & Statutory Report	22	■ Statutory meeting must be held within a period not less than 1 month and not more than 6 months from the date on which the company is entitled to commence business. ■ Statutory report shall be certified by 2 directors of the Company one of whom shall be a Managing Director, where there is one. ■ A certified copy of the Statutory Report to be filed with the Registrar.		
187C	Declaration by person not holding beneficial interest in any share	22B Form III	On receiving declaration in Form I / Form II in respect of beneficial holdings, the Company shall make a note of such declaration in its register of members and shall file, within 30 days from the date of receipt of the declaration by it, a return in prescribed form with the Registrar which shall be accompanied by each copy of all the declaration made to the Company in Form I & Form II.		
192	Registration of certain resolutions and agreements	23	It applies to – ■ Special Resolutions, ■ Resolutions agreed by all members or class of members which otherwise would have to be passed as Special Resolution. ■ Board Resolution relating to appointment or variation of the terms of appointment of a Managing Director. ■ Giving powers to the Board u / s 293 ■ Appointment of Sole Selling Agent u / s 294 and 294AA ■ Voluntary winding-up of a Company Copy of the said resolution together with a copy of the statement of material facts annexed u / s 173 to the notice of the meeting in which such resolution has been passed or agreement to which this section applies shall within 30 days after the passing or making thereof be duly certified under the signature of an officer of the Company and filed with the Registrar.		
193	Minutes of proceedings of general meetings and of Board and other meetings		■ Every Company shall cause minutes of all proceedings of every general meeting, meeting of Board of Directors or every committee of the Board, to be kept by making within 30 days of the conclusion of every such meeting concerned, entries thereof in books kept for that purpose with their pages consecutively numbered.		

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			■ Every page of every such book shall be initialled or signed by either the Chairman or due to inability of that Chairman by a director duly authorised by the Board for the purpose.		
205 & 206	Dividend out of Profits / Dividend not be paid except registered shareholders		■ Board of Directors may declare interim dividend and the amount of dividend including interim dividend shall be deposited in a separate bank account within 5 days from the date of declaration of such dividend. ■ Dividend Register and list of unclaimed dividends to be maintained.		
205(2)	Not providing for Depreciation	23 AAC	Application for not providing for depreciation shall be made to the Central Government.		
205A	Unpaid dividend to be transferred to special dividend account		Where the dividend so declared has not been paid or claimed within 30 days from the date of declaration, the Company shall within 7 days from the date of expiry of 30 days transfer the unpaid dividend amount to an account called "Unpaid Dividend Account of… Co. Ltd / Co. Pvt. Ltd." in a Scheduled Bank.		
205C	Establishment of Investor Education and Protection Fund	1	■ Where money so transferred to Unpaid Dividend Account remains unpaid / unclaimed for a period of 7 years from the date of transfer, then such amount shall be transferred by the Company to Investor Education & Protection Fund. ■ The Company shall furnish such information to such authority or committee as the Central Govt. may appoint.		
209	Books of Account to be kept by Company	23AA	■ Every Company shall maintain and keep proper books of accounts at its registered office. ■ A Company may keep its Books of accounts at any other place as the Board of directors may decide. It shall within 7 days of the decision, file with the Registrar a notice (form no.23AA) in writing giving the full address of that other place. ■ The books of Accounts need to be preserved for a period of eight years as per Section 209(4A) of the Companies Act, 1956 (the Act). In the case of a Section 25 Company, Central Government has granted exemption in this regard and that such a Company (Section 25 Company) is required to preserve Books of Accounts for a period four years instead of eight years.		
211	Form and contents of balance sheet and profit & loss account	23 AAA	Application to Central Government for modification in the matters to be stated in the Company's Balance sheet or Profit & loss account.		
212	Balance sheet of holding company to include certain particulars as to its subsidiaries	23 AAB	Application for exemption from attaching the annual accounts of the subsidiary companies shall be made to the Central Government. Section 212(8)		
220	3 Copies of Balance Sheet, etc., to be filed with Registrar	23AC (B.S.) 23 ACA (P&L)	Certified 3 copies of Balance Sheet, P & L A/c., Directors' Report, Part IV of Schedule VI, Auditors' Report laid at AGM shall be filed with the Registrar within 30 days of AGM or from the latest day on or before which the AGM should have been held.		
234	Power of Registrar to call for information		The Registrar has power to call for additional information based on documents submitted to him.		
234A	Power of Registrar to seize		In case Registrar has reason to believe that the records may be		

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	documents, books, records etc.		destroyed or mutilated then he has the power to seize the records / documents		
255 & 256	Retirement of Directors by Rotation		Ensure retirement of directors is atleast 1 / 3 in each annual general meeting and all appointments in general meeting.		
258	Increase / decrease in number of Directors.		Increase / decrease in number of directors within the provision in articles to be in general meeting.		
260	Additional Directors		Additional directors can be appointed by the Board subject to provision in Articles and shall hold office upto the next annual general meeting. However, the total number of Directors and Additional directors shall not exceed the number prescribed by the Articles.		
262	Casual Vacancy of Directors		Casual vacancy can be filled by Board subject to provision in Articles and that Director shall hold office upto the date when the original director would have held office.		
266E	Obligation of Company to inform Director Identification Number to Registrar.		Every Company shall, within 1 week of the receipt of intimation from the Director, shall furnish in such form and manner as may be prescribed, the Director Identification Number of all its Directors to the Registrar or any other officer or authority as may be prescribed by the Central Government.		
269	Appointment of Managing / Wholetime Director / Manager	25C	Appointment shall be made in accordance with the conditions specified in Part I & Part II of schedule XIII. Every application seeking approval to the appointment shall be made to the Central government within 90 days from the date of such appointment.		
274	Disqualification of directors		Ensure none of the directors are disqualified and a confirmation obtained each year from them u / s 274 (1) (g) stating that none of the companies where he / she is a director has failed in filing annual returns or repay deposit, interest or debentures and such failure continues for one year or more.		
275	Number of Directorships		Ensure declaration is obtained from each director as to number of directorships or members of various committees of the Directors. This excludes pvt companies, unlimited companies, non profit association or where dividend is prohibited and position of alternate director.		
285	Frequency of meetings		BOD to meet atleast once in 3 months or 4 times in a year.		
286	Notice to Directors		Ensure notice is given to every director in writing and served at his address in India.		
289	Resolution by circulation		Resolution passed by circulation by Board or committee must be circulated in draft along with necessary papers to all the Directors in India.		
292	Certain Powers to be exercised by Board only at meeting		Following powers shall be exercised by Board of Directors only by means of resolutions passed at meetings of the Board :- ■ Power to make calls on shareholders in respect of money unpaid on their shares. ■ Power to authorise the buy-back; ■ Power to issue debentures; ■ Power to borrow moneys otherwise than on debentures; ■ Power to invest the funds of the Company; and ■ Power to make loans.		

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292A	Audit Committee		■ Every Public Company having paid-up capital of not less than Rs.5 crores shall constitute a committee of the Board known as "Audit Committee" which shall consist of not less than 3 directors and number of other directors as the Board may determine of which 2/3rd of the total number of members shall be directors, other than managing or whole-time director. ■ Annual report of the company shall disclose the composition of the Audit Committee.		
293	Restrictions on powers of Board		Board of Directors of a public company, or a private company which is a subsidiary of a public company shall only with the consent of such public or subsidiary in general meeting :- ■ Sell, lease or otherwise dispose of the whole or substantially the whole of the undertaking of the Company; ■ Remit or give time for repayment of any debt due by a director; ■ Invest, otherwise than in trust securities; ■ Borrows money exceeding the aggregate of the paid-up capital of the company and its free reserves; ■ Contributes to charitable and other funds not directly relating to the business of the company or the welfare of its employees any amounts the aggregate of which will in any financial year exceed Rs.50,000 or 5% of its average net profits as determined in accordance with section 349 & 350 during the 3 financial years immediately preceding whichever is greater.		
293A	Prohibitions and restrictions regarding political contributions *(Other than Government Company & company which has been in existence for less than 3 financial years)*		■ Provided that the amounts so contributed shall not exceed 5% of its average net profits determined in accordance with the provisions of sections 349 & 350 during 3 immediately preceding financial years. ■ A resolution authorising political contribution needs to be passed at a meeting of the Board of directors before making such contribution. ■ Company shall disclose in its Profit & Loss account the amount contributed giving details of the amount contributed and the name of the party or person to which or to whom such amount has been contributed.		
295	Loans to directors, etc.	24AB	Every company other than as specified in sub-section (2) shall obtain previous approval of the Central Government for giving loan, providing security or guarantee in connection of loans to directors etc.		
297	Board's sanction to be required for certain contracts in which particular directors are interested		Consent of Board of Director is required where the director of the company or his relative, a firm in which such director or relative is a partner or any other partner in such a firm, or a private company of which the director is a member or director with the company – ■ For sale, purchase or supply or any goods, materials or services or ■ Underwriting of share in or debenture of the company. Where the share capital of the company is more than Rs.1 crores then previous approval of Central Government is also required. However, this does not apply to normal purchase / sale of goods and materials on cash basis at prevailing market prices in case of any director, relative, firm, partner or private company. Secondly any contracts for goods, materials and services, which is normally traded by the director,		

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			relative, firm, partner or private company in case it exceeds Rs. 5000 in any year. – All consent of the Board shall be accorded by a resolution passed at a meeting of the Board either before the contract or within 3 months on entering into a contract.		
299 & 300	Disclosure of Interest & Interested Director not to participate		Every director who is directly or indirectly interested in a contract shall disclose the nature of his interest to Board of directors.		
301	Register of contracts, companies and firms in which directors are interested.		■ Every Company shall keep one or more registers in which shall be entered separately particulars of all contracts or arrangements to which section 297 or section 299 applies. Particulars of every such contract or arrangement shall be entered in relevant register - ■ In case of a contract or arrangement requiring Board's approval, within 7 days of meeting of the Board and ■ In case of any other contract or arrangement, within 7 days of the receipt at the registered office of the Company or within 30 days of the date of such other contract or arrangement whichever is later, And the register shall be placed before the next meeting of the Board and shall be signed by all the directors present at the meeting. – Register to be maintained at the Registered office of the Company.		
303	Register of directors, etc.	32	■ To maintain register of its directors, managing director, manager and secretary at the Registered Office of the Company. ■ The Company shall within 30 days from the appointment of first director or change in director, send to the Registrar a return in duplicate in prescribed form containing the particulars specified in the register so maintained and of any change among its directors, managing directors, managers or secretaries specifying the date of change.		
305	Duties of Director to make disclosures		Directors have duty to disclose within 20 days of appointment or relinquishment of any office or else is punishable with a fine upto Rs. 5,000/-		
307	Register of directors' shareholdings, etc.		Every Company shall keep a register showing directors shareholdings as to the number, description and amount of any shares in, or debentures of the company or any other body corporate.		
308	Disclosure of Directors shareholdings		Duty of director to make disclosures and any non compliance will attract a penalty by way of max 2 year imprisonment or fine upto Rs.50,000.		
309	Remuneration of Directors under section 309		Ensure directors remuneration are as per section 198, either by the articles or by a resolution for all the services offered by the Director, unless the remuneration is for services rendered are of a professional nature and in the opinion of the Central Govt possesses the requisite qualifications for the practice of profession.		
310	Provision for increase in remuneration should have approval of CG.		Any increase should be as per Schedule XIII if applicable or approved by the Central Govt., unless the increase is in the form of a fee for attending a Board / committee meeting as prescribed.		
311	Increase in remuneration of MD or reappointment		In case of appointment / re-appointment of a managing or whole time director which purport to have effect of increase in remuneration		

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	after Act, to require Govt sanction.		then such increase should be in accordance with Schedue XIII or in other case it is approved by the Central Government.		
349	Determination of Profits		Check profit is being determined annually u / s 349 for ensuring the overall limits are complied with.		
370	Loans, Guarantee, Security to Companies under the same management		■ Every lending company shall keep a Register of loans made, guarantee given or security provided to companies under the same management. Particulars of every loan, guarantee or security provided shall be entered in the register within 3 days of making such loan, or giving such guarantee or providing such security. The register shall be kept at the registered office of the Company. ■ Special resolution is required where loans made to other bodies corporate are not under same management; and approval of Central Government is required where the loans made exceed the specified percentage of subscribed capital and its free reserves (whether under same management or not).		
372	Purchase by company of shares, etc., of other companies		■ Every investing company shall keep a register of all investments made by it in shares of any other body or bodies corporate (whether in the same group or not). ■ Particulars of every investment shall be entered in the register within 7 days of making thereof. The register shall be kept at the registered office of the company. ■ Board resolution is required and where the aggregate investment increases of a specified percentage then the approval of Central Government is required.		
372A	Inter-Corporate loans and investments		■ Every Company shall keep a Register for every investments or loans made, guarantee given or security provided to any body corporate at the Registered office of the company. ■ The particulars of investment, loan, guarantee or security shall be entered chronologically in the register within 7 days of making such investment or loan or giving guarantee or providing security. ■ Board Resolution / Special resolution in general meeting / approval of a public financial institution is required as the case may be.		
383A	Certain Companies to have Secretaries	66	Every company not required to employ a whole-time secretary and having a paid-up share capital between Rs. 10 lacs to Rs. 2 Crores, shall file with the Registrar a compliance certificate from a secretary in whole-time practice within 30 days of AGM.		
417 & 418	Employees Security Money and PF deposits		All monies received from employees by way of deposit in relation to contract of employment and Provident fund shall be deposited in a separate bank account within 15 days of receipt.		
	Register of Renewed and Duplicate Certificates	Rule 7 of Issue of Certi-ficate Rules, 1960	■ In terms of the Companies (issue of share certificate) Rules, 1960, whenever a company issues duplicate share certificates in place of those which are damaged, lost, defaced or in which space for registration transfer has exhausted, the company may issue duplicate certificates. The particulars of the said duplicate certificates will be recorded in the above register, with the following details:- (a) name of the persons to whom certificate is issued. (b) number and date of old certificate surrendered; (c) number and date of old certificate which is lost;		

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			(d) number and date of new share certificate. ■ The entries in the said register will be authenticated by the Secretary or such other person who is autorised by the Board of a committee thereof in this behalf. Same Rules as register of member or debenture holder may also apply as regards preservation.		
		Rule 40 of the Rules	Register of members holding equity shares with differential rights as per Companies (Issue of Share capital with differential voting rights) Rules 2001		
	Register of destruction of records / documents in terms of Companies (Preservation and Disposal of Records) Rules, 1966		The records and documents are being kept in the company at least for the period stated in the Companies (Preservation and Disposals of Records) Rules, 1966 and the company has maintained a register in the prescribed form and has entered particulars of documents destroyed if any as per rule 4 of the aforesaid Rules.		

II CHECKLIST OF CLAUSE 49 OF LISTING AGREEMENT (CORPORATE GOVERNANCE)

Ref. No.	PARTICULARS	Yes / No / N.A.	AUDITOR'S COMMENTS	AUDITEE'S COMMENTS
I	**BOARD OF DIRECTORS**			
A	**Composition of Board**			
	■ The Board of directors of the company shall have an optimum combination of executive and non-executive directors with not less than fifty percent of the board of directors comprising of non-executive directors. ■ Independent Directors: - In case of a non-executive chairman, there is at least one-third independent directors on the board - In case of an executive chairman, there are at least half independent directors. ■ Whether disclosure of all pecuniary i.e. monetary relationship or transactions of the non-executive directors *vis-a-vis* the entity has been made.			
B	**Non executive directors' compensation and disclosures**			
	■ All fees / compensation, if any paid to non-executive directors, including independent directors, shall be fixed by the Board of Directors and shall require previous approval of shareholders in general meeting. The shareholders' resolution shall specify the limits for the maximum number of stock options that can be granted to non-executive directors, including independent directors, in any financial year and in aggregate. Provided that the requirement of obtaining prior approval of shareholders in general meeting shall not apply to payment of sitting fees to non-executive directors, if made within the limits prescribed under the Companies Act, 1956 for payment of sitting fees without approval of the Central Government.			
C	**Other provisions as to Board and Committees**			
	■ The board shall meet at least four times a year, with a maximum time gap of four months between any two meetings. ■ A director shall not be a member in more than 10 committees or act as Chairman of more than five committees across all companies in which he is a director.			

Ref. No.	PARTICULARS	Yes / No / N.A.	AUDITOR'S COMMENTS	AUDITEE'S COMMENTS
	Furthermore it should be a mandatory annual requirement for every director to inform the company about the committee positions he occupies in other companies and notify changes as and when they take place. ■ An independent director who resigns or is removed from the Board of the Company shall be replaced by a new independent director within a period of not more than 180 days from the day of such resignation or removal, as the case may be: Provided that where the company fulfils the requirement of independent directors in its Board even without filling the vacancy created by such resignation or removal, as the case may be, the requirement of replacement by a new independent director within the period of 180 days shall not apply.			
D	**Code of Conduct**			
	■ The Board shall lay down a code of conduct for all Board members and senior management of the company. The code of conduct shall be posted on the website of the company. ■ All Board members and senior management personnel shall affirm compliance with the code on an annual basis. The Annual Report of the company shall contain a declaration to this effect signed by the CEO.			
II	**AUDIT COMMITTEE**			
A	**Qualified and Independent Audit Committee**			
	Whether it is a public company having paid-up capital of not less than five crores of rupees, if yes than answer the following : ■ The audit committee have minimum three members, all being non-executive directors, with 2/3rd of them being independent, and with at least one director having financial and accounting knowledge ■ All members of audit committee shall be financially literate and at least one member shall have accounting or related financial management expertise. ■ The Chairman of the Audit Committee shall be an independent director. ■ The auditors, the internal auditor, if any, and the director-in-charge of finance have attended and participate at meetings of the Audit Committee. ■ The chairman of the Audit Committee has attended the annual general meetings of the company to provide any clarification on matters relating to audit. ■ Whether the company secretary was authorized to act as secretary to the audit committee and whether has acted as secretary to the audit committee			
B	**Meeting of Audit Committee**			
	■ The audit committee should meet at least four times in a year and not more than four months shall elapse between two meetings. The quorum shall be either two members or one third of the members of the audit committee whichever is greater, but there should be a minimum of two independent members present.			
C	**Role of Audit Committee**			
	■ Recommending to the Board, the appointment, re-appointment and, if required, the replacement or removal of the statutory auditor and the fixation of audit fees. ■ Approval of payment to statutory auditors for any other services rendered by the statutory auditors. ■ Whether the audit committee has reviewed with the management, the annual / quarterly financial statements before submission to the board for approval.			

Ref. No.	PARTICULARS	Yes / No / N.A.	AUDITOR'S COMMENTS	AUDITEE'S COMMENTS
III	**SUBSIDIARY COMPANIES**			
	■ At least one independent director on the Board of Directors of the holding company shall be a director on the Board of Directors of a material non listed Indian subsidiary company. ■ The Audit Committee of the listed holding company shall also review the financial statements, in particular, the investments made by the unlisted subsidiary company. ■ The minutes of the Board meetings of the unlisted subsidiary company shall be placed at the Board meeting of the listed holding company. The management should periodically bring to the attention of the Board of Directors of the listed holding company, a statement of all significant transactions and arrangements entered into by the unlisted subsidiary company.			
IV	**DISCLOSURES**			
A	**Basis of related party transactions**			
	■ A statement in summary form of transactions with related parties in the ordinary course of business shall be placed periodically before the audit committee. ■ Details of material individual transactions with related parties, which are not in the normal course of business, shall be placed before the audit committee. ■ Details of material individual transactions with related parties or others, which are not on an arm's length basis, should be placed before the audit committee, together with Management's justification for the same.			
B	**Disclosure of Accounting Treatment**			
	■ Where in the preparation of financial statements, a treatment different from that prescribed in an Accounting Standard has been followed, the fact shall be disclosed in the financial statements, together with the management's explanation as to why it believes such alternative treatment is more representative of the true and fair view of the underlying business transaction in the Corporate Governance Report.			
C	**Board Disclosures – Risk management**			
	■ The company shall lay down procedures to inform Board members about the risk assessment and minimization procedures. These procedures shall be periodically reviewed to ensure that executive management controls risk through means of a properly defined framework.			
D	**Proceeds from public issues, rights issues, preferential issues etc.**			
	■ When money is raised through an issue (public issues, rights issues, preferential issues etc.), it shall disclose to the Audit Committee, the uses / applications of funds by major category (capital expenditure, sales and marketing, working capital, etc), on a quarterly basis as a part of their quarterly declaration of financial results. Further, on an annual basis, the company shall prepare a statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and place it before the audit committee. Such disclosure shall be made only till such time that the full money raised through the issue has been fully spent. This statement shall be certified by the statutory auditors of the company. Furthermore, where the company has appointed a monitoring agency to monitor the utilisation of proceeds of a public or rights issue, it shall place before the Audit Committee the monitoring report of such agency, upon receipt, without any delay. The audit committee shall make appropriate recommendations to the Board to take up steps in this matter.			

Ref. No.	PARTICULARS	Yes / No / N.A.	AUDITOR'S COMMENTS	AUDITEE'S COMMENTS
E	**Remuneration of Directors**			
	■ All pecuniary relationship or transactions of the non-executive directors' *vis-à-vis* the company shall be disclosed in the Annual Report. ■ Whether the following disclosures on the remuneration of directors have been made in the section on the corporate governance of the annual report : ■ All elements of remuneration package of all the directors i.e. salary, benefits, bonuses, stock options, pension etc. ■ Details of fixed component and performance linked incentives, along with the performance criteria. ■ Service contracts, notice period, severance fees. ■ Stock option details, if any - and whether issued at a discount as well as the period over which accrued and over which exercisable. ■ The company shall publish its criteria of making payments to non-executive directors in its annual report. Alternatively, this may be put up on the company's website and reference drawn thereto in the annual report. ■ The company shall disclose the number of shares and convertible instruments held by non- executive directors in the annual report. ■ Non-executive directors shall be required to disclose their shareholding (both own or held by / for other persons on a beneficial basis) in the listed company in which they are proposed to be appointed as directors, prior to their appointment. These details should be disclosed in the notice to the general meeting called for appointment of such director.			
F	**Management**			
	■ As part of the directors' report or as an addition thereto, a Management Discussion and Analysis report should form part of the Annual Report to the shareholders.			
G	**Shareholders**			
	■ In case of the appointment of a new director or re-appointment of a director the shareholders must be provided with the following information: (a) A brief resume of the director; (b) Nature of his expertise in specific functional areas; (c) Names of companies in which the person also holds the directorship and the membership of Committees of the Board; and (d) Shareholding of non-executive directors as stated in Clause 49 (IV) (E) (v) above. ■ Disclosure of relationships between directors *inter-se* shall be made in the Annual Report, notice of appointment of a director, prospectus and letter of offer for issuances and any related filings made to the stock exchanges where the company is listed. ■ Quarterly results and presentations made by the company to analysts shall be put on company's web-site, or shall be sent in such a form so as to enable the stock exchange on which the company is listed to put it on its own web-site. ■ A board committee under the chairmanship of a non-executive director shall be formed to specifically look into the redressal of shareholder and investors complaints like transfer of shares, non-receipt of balance sheet, non-receipt of declared dividends etc. This Committee shall be designated as 'Shareholders / Investors Grievance Committee'.			

Ref. No.	PARTICULARS	Yes / No / N.A.	AUDITOR'S COMMENTS	AUDITEE'S COMMENTS
	■ To expedite the process of share transfers, the Board of the company shall delegate the power of share transfer to an officer or a committee or to the registrar and share transfer agents. The delegated authority shall attend to share transfer formalities at least once in a fortnight.			
V	**CEO/CFO CERTIFICATION**			
	The CEO, i.e. the Managing Director or Manager appointed in terms of the Companies Act, 1956 and the CFO, i.e. the whole-time Finance Director or any other person heading the finance function have discharged their function by certifying to the Board as required under sub-clause V of Clause 49 of the Listing Agreement. i.e. They have reviewed the financial statements, cash flow statement. Had ensured that no transactions have been entered which are of fraudulent, illegal nature or violation of company's code of conduct. Accepts responsibility for establishing & maintaining internal controls and have evaluated its effectiveness and have made disclosures to Auditors and Audit Committee in respect of deficiencies in internal control, if any, and steps taken to rectify these deficiencies. They have indicated about significant changes in internal control, in accounting policies and instances of significant fraud to auditor & audit committee.			
VI	**REPORT ON CORPORATE GOVERNANCE**			
	■ There shall be a separate section on Corporate Governance in the Annual Reports of company, with a detailed compliance report on Corporate Governance. Non-compliance of any mandatory requirement of this clause with reasons thereof and the extent to which the non-mandatory requirements have been adopted should be specifically highlighted. The suggested list of items to be included in this report is given in Annexure- I C and list of non-mandatory requirements is given in Annexure – ID to Clause 49 of Listing Agreement. ■ The companies shall submit a quarterly compliance report to the stock exchanges within 15 days from the close of quarter as per the format given in Annexure I B. The report shall be signed either by the Compliance Officer or the Chief Executive Officer of the company.			
VII	**COMPLIANCE**			
	■ The company shall obtain a certificate from either the auditors or practicing company secretaries regarding compliance of conditions of corporate governance as stipulated in this clause and annex the certificate with the directors' report, which is sent annually to all the shareholders of the company. The same certificate shall also be sent to the Stock Exchanges along with the annual report filed by the company.			

III CHECKLIST ON LISTING AGREEMENT OTHER THAN CLAUSE 49

(A) - PERIODICAL COMPLIANCE

			BSE			NSE		
Clause	Particulars of Compliance	Due Date	Complied Yes / No	Submitted On	Comments	Complied Yes / No	Submitted On	Comments
16	Notice to SE of Closure of Transfer Book / Record dates before 21 days (15 days in case of demat shares) before Book closure / record date.	21 / 15 days, as the case may be, prior to Book closure / record date						

Clause	Particulars of Compliance	Due Date	BSE Complied Yes/No	BSE Submitted On	BSE Comments	NSE Complied Yes/No	NSE Submitted On	NSE Comments
31	The Company will forward to the Stock Exchange Promptly & without application:-							
31(a)	■ 6 copies of the Statutory and Annual Reports, Balance Sheets and Profit and Loss Accounts and of all periodical and special reports as soon as they are issued and one copy each to all the recognised stock exchanges in India;	Promptly						
31(b)	■ 6 copies of all notices, resolutions and circulars relating to new issue of capital prior to their despatch to the shareholders;	Promptly						
31(c)	■ 3 copies of all the notices, call letters or any other circulars including notices of meetings convened u/s 391 or section 394 read with section 391 of the Companies Act, 1956 together with Annexure thereto, at the same time as they are sent to the shareholders, debenture holders or creditors or any class of them or advertised in the Press.	Promptly						
31(d)	■ Copy of the proceedings at all Annual and Extraordinary General Meetings of the Company shall be forwarded to Stock Exchange	Promptly after the meeting						
31(e)	■ 3 copies of all notices, circulars, etc., issued or advertised in the press either by the Company, or by any company which the Company proposes to absorb or with which the Company proposes to merge or amalgamate, or under orders of the court or any other statutory authority in connection with any merger, amalgamation, re-construction, reduction of capital, scheme or arrangement, including notices, circulars, etc. issued or advertised in the press in regard to meetings of shareholders or debenture holders or creditors or any class of them and copies of the proceedings at all such meetings.	Promptly						
35	File Shareholding Pattern in the prescribed format							
	Quarter Ended 31st March	21st April						
	Quarter Ended 30th June	21st July						

Clause	Particulars of Compliance	Due Date	BSE			NSE		
			Complied Yes / No	Submitted On	Comments	Complied Yes / No	Submitted On	Comments
	Quarter Ended 30th September Quarter Ended 31st December	21^{st} Oct 21^{st} Jan.						
38	Payment of Annual Listing Fees	30^{th} April						
40A	Yearly disclosure to be filed by the Company regarding persons who hold more than 15% shares / voting rights and also holding of promoters or persons having control over the company as on financial year ending 31st March. – Rule 8(3) of SEBI (SAST) Regulations Rule 8(3) of 1997.	30^{th} April						
41(I)(c)	The company has an option either to submit audited or un-audited quarterly and year to date financial results to the stock exchange within one month of end of each quarter (other than the last quarter), subject to the following: Quarter Ended 30th June Quarter Ended 30th September Quarter Ended 31st December	 31^{st} Jul. 31st Oct. 31^{st} Jan.						
	(i) In case the company opts to submit un-audited financial results, a copy of Limited Review Report from statutory auditor shall be furnished to the stock exchange within 2 months from end of the quarter. Quarter Ended 30th June Quarter Ended 30th September Quarter Ended 31st December	 31^{st} Aug. 30^{th} Nov. 28^{th} Feb.						
	(ii) And In case the company opts to submit audited financial results, they shall be accompanied by the audit report. Quarter Ended 30th June Quarter Ended 30th September Quarter Ended 31st December	 31^{st} Jul 31^{st} Oct 31^{st} Jan						
41(I)(d)	In respect of the last quarter, the company has an option either to submit un-audited financial results for the quarter within one month of end of the financial year or to submit audited financial results for the entire financial year within three months of end of the financial year, subject to the following:	Un-audited 30^{th} April or Audited 30^{th} June						
	(i) In case the company opts to submit un-audited financial results for the last quarter, it shall also submit	Limited Review Report by 31^{st} May						

Clause	Particulars of Compliance	Due Date	BSE			NSE		
			Complied Yes/No	Submitted On	Comments	Complied Yes/No	Submitted On	Comments
	audited financial results for the entire financial year, as soon as they are approved by the Board. Such un-audited financial results for the last quarter shall also be subjected to limited review by the statutory auditors of the company (or in case of public sector undertakings, by any practicing Chartered Accountant) and a copy of the limited review report shall be furnished to the stock exchange within two months from end of the quarter.							
	(ii) In case the company opts to submit audited financial results for the entire financial year, it shall intimate the stock exchange in writing within one month of end of the financial year, about such exercise of option.	30th April						
41(I)(e)	If the company has subsidiaries, - (i) it may, in addition to submitting quarterly and year to date stand alone financial results to the stock exchange i.e. within one month of the end of the quarter, also submit quarterly and year to date consolidated financial results within two months from the end of the quarter; and							
	Quarter Ended 30th June	31st July & 31st August						
	Quarter Ended 30th September	31st October & 30th November						
	Quarter Ended 31st December	31st January & 28th February						
	(ii) while submitting annual audited financial results prepared on stand-alone basis, it shall also submit annual audited consolidated financial results to the stock exchange.	31st May						
41(I)(f)	Financial results (signed by Chairman or a Managing Director or a Whole time Director) shall be submitted to the stock exchange within 15 minutes of conclusion of the meeting of the Board or Committee in which they were approved pursuant to sub-clause (II) of said clause.							

Clause	Particulars of Compliance	Due Date	BSE Complied Yes / No	BSE Submitted On	BSE Comments	NSE Complied Yes / No	NSE Submitted On	NSE Comments
	Year Ended 31st March	Within 15 minutes of conclusion of Board Meeting						
	Quarter Ended 30th June	Within 15 minutes of conclusion of Board Meeting						
	Quarter Ended 30th September	Within 15 minutes of conclusion of Board Meeting						
	Quarter Ended 31st December	Within 15 minutes of conclusion of Board Meeting						
41(II)(b)	The quarterly financial results shall be approved by the Board of Directors or a by a Committee thereof (other than audit committee) and shall consist of not less than one third of the directors and shall include the managing director and at least one independent director.	–						
41(II)(c)	The financial results submitted to the stock exchange shall be signed by the Chairman or managing director, or a whole time director. In the absence of all of them, it shall be signed by any other director of the company who is duly authorized by the Board to sign the financial results.	–						
41(II)(d)	The limited review report shall be placed before the Board of directors or the Committee (other than audit committee), before being submitted to the stock exchange where the variation between un-audited financials and financials amended pursuant to limited review for the same period, exceeds 10%. **Provided** that when the limited review report is placed before the Committee they shall also be placed before the Board at its next meeting.	– -						
41(II)(e)	The annual audited financial results shall be approved by the Board of Directors of the company and shall be signed by the Chairman or managing director, or a whole time director.	–						
41(III)(a)	Notice to Stock Exchange (SE) for holding Board Meeting (BM) to approve							

Clause	Particulars of Compliance	Due Date	BSE			NSE		
			Complied Yes/No	Submitted On	Comments	Complied Yes/No	Submitted On	Comments
	Un-audited Financial Results(UAFR), subject to Limited Review Report (LRR) by Statutory Auditors (excluding the date of the intimation and date of the meeting).							
	Year Ended 31st March	7 Clear calendar days prior to meeting						
	Quarter Ended 30th June	7 Clear calendar days prior to meeting						
	Quarter Ended 30th September	7 Clear calendar days prior to meeting						
	Quarter Ended 31st December	7 Clear calendar days prior to meeting						
41(III)(b)	Publication of Notice in 2 Newspapers (one in English daily newspaper circulating in substantially whole of India and in one Regional Language daily newspaper of the State in which Registered Office of the Company is situated)							
	Quarter Ended 31st March	7 Clear calendar days prior to meeting						
	Quarter Ended 30th June	7 Clear calendar days prior to meeting						
	Quarter Ended 30th September	7 Clear calendar days prior to meeting						
	Quarter Ended 31st December	7 Clear calendar days prior to meeting						
41(IV)(a)	Where there is a variation in net profit / loss after tax in excess of 10% or Rs.10 lakhs between the un-audited quarterly or year to date financial results and the results amended pursuant to limited review for the same period then the	–						

Clause	Particulars of Compliance	Due Date	BSE			NSE		
			Complied Yes / No	Submitted On	Comments	Complied Yes / No	Submitted On	Comments
	Company shall submit to the stock exchange an explanation of the reasons for variations (approved by Board of Directors).							
41(IV)(c)	If the auditor has expressed any qualification or other reservation in his audit report or limited review report in respect of the financial results of any previous financial year or quarter which has an impact on the profit or loss of the reportable period, the company shall include as a note to the financial results (i) how the qualification or other reservation has been resolved; or (ii) if it has not been resolved, the reason therefor and the steps which the company intends to take in the matter	– –						
41(VI) (a) & (b)	Publish approved UAFR within 48 hours of BM held. Where the Company has submitted consolidated financial results in addition to standalone financial results, it shall publish only consolidated financial results in the newspaper.							
	Quarter Ended 31st March	Within 48 hours of BM held						
	Quarter Ended 30th June	Within 48 hours of BM held						
	Quarter Ended 30th September	Within 48 hours of BM held						
	Quarter Ended 31st December	Within 48 hours of BM held						
47(c)	Submit Certificate obtained from Practising Company Secretary certifying that all certificates have been issued within one month of lodgement for transfer, sub-division etc. for the period:- Half year ended 31st March. Half year ended 30th September.	 30th April 31st Oct.						
49	Corporate Governance Report by Compliance Officer of the Company to SE within 15 days of close of Quarter Quarter Ended 31st March Quarter Ended 30th June Quarter Ended 30th September Quarter Ended 31st December	 15th April 15th July 15th Oct. 15th Jan.						

			BSE			NSE		
Clause	Particulars of Compliance	Due Date	Complied Yes / No	Submitted On	Comments	Complied Yes / No	Submitted On	Comments
SEBI Regu. 55A	Secretarial Audit Report from Practising Company Secretary to SE for the							
	Quarter Ended 31st March	30th April						
	Quarter Ended 30th June	31st July						
	Quarter Ended 30th September	31st Oct.						
	Quarter Ended 31st December	31st Jan.						

IV EVENT BASED COMPLIANCES

Sr. No.	Particulars of Compliance	Clause of Listing Agreement	Advance Notice / Intimation	BSE Yes / No / N.A.	NSE Yes / No / N.A.
1.	Prior intimation to SE about BM having agenda of Buy Back, Dividend, Right Issue, Bonus Shares, etc.	19	2 Days		
2.	Intimation by fax details of Dividend, Buyback etc.	20	15 minutes of conclusion of BM		
3.	Intimate by fax details of alteration in capital, increase in share capital, issue of forfeited shares etc.	22	Immediately after conclusion of BM		
4.	File copy of Scheme / Petition proposed to be filed before any Court under sections 391 / 394 & 101 of Companies Act, 1956	24	1 month before it is presented to the Court.		
5.	Notify promptly SE about any proposed change in the general character or nature of its business.	29	Notify promptly		
6.	Notify change in Board of Directors, MD, Auditors etc.	30	Immediately after change		
7.	Copy of proceedings of AGM / EGM	31	As early as possible after AGM / EGM		
8.	File 6 copies of amended AOA & MOA	33	As soon as Changes in MOA & AOA approved at the GM		
9.	Intimation of events / happenings having important bearings and which are likely to materially affect the financial performance of the Company and its stock prices like strikes, lock-outs, closure of units for any reason, disruption of operations due to natural calamity, litigation / dispute having material impact. Any price sensitive information like acquisition, merger, amalgamation, delisting, share forfeiture etc;	36	Immediately on occurrence and after such events		
10.	Submit copy of MOU executed with RTA (Registrar & Transfer Agents)	47	Within 48 hours of execution of MOU.		
11.	EDIFAR (Electronic Data Information Filing and Retrieval) Filing :- - Full version of Annual Report - Corporate Governance Report - Shareholding Pattern Statement - Statement of action taken against the company by any regulatory authorities	51	Immediately after AGM & occurrence of event.		

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