LIST OF STATUTORY REGISTERS A COMPANY HAS TO MAINTAIN

SL NO	TYPES OF STATUTORY REGISTERS	SEC	CONTENTS
1	Register of investments not held in company's name	49(7)	Nature, Value, distinctive no. and other details to fully identify the security. The bank or person or custody on whose name the shares are held. Any member or deb holder can inspect the register with out any pay. The inspection shall not be more than 2 hours daily. Punishable with fine 50000 and all officer in default u/s 5 will be liable.
2	Register of Deposits	58A and Rule 7	Name, address of the depositor and detail of nominee. Date and amount of each deposit. Duration of deposit and date on which deposit is repayable. Rate of Interest,date on which interest is to be made. It should keep for 8 calender years. Punishable with fine upto Rs 500/- each and further fine of Rs 50 per day if default continues.
3	Register of Securities Bough Back	77A(9)	Every co. has to keep at Reg office of securities bought back . The consideration paid, date of cancellation of securities, date of extinguishing and physically destroying of securities in Form No 4B. Punishment with fine of Rs 50000 or imprisonment for a term which may extend to 2 years or both
4	Register of charges	143	Every co. is required to keep at its reg office Reg of charges. A short description of property charge. The charge amount, charge holder. Date of charge creation. The Reg shall open for inspection to any member or creditor without fee and any other member with fees. But should not be kept for inspection for not more than 2 hours daily. Punishment with fine upto Rs 500 each and further fine of Rs 200 for each day during the refusal continues.
5	Share & Debenture Transfer Register	108	Separate register on continuous basis . Register is initialled by directors on behalf of

			board or committee which approves the transfer. The register has to be signed by the director. These registers have to be preserved permanently.
6	Register of members	150	Every co has to keep at the reg office the register showing the following Name , address, occupation of each member. Shares held by each member with distinctive no., nominal value and the amount paid or agree to be paid on such shares. The date on which he is entered/ceased to be a member, Share certificate no and date.
7	Index of members where their number is more than 50	151	Every co having more than 50 members must maintain the index of members. Any change in the register must be recorded in the index with in 14 days.
8	Register and index of debenture holders	152	Every co has to maintain the register with the following details. Name , address, occupation of each member. Debentures held by each holder with distinctive no., nominal value and the amount paid or agree to be paid on such shares. The date on which he is entered/ceased to be a debenture holder, Debenture certificate no and date.
9	Register and Index of Beneficial Owner	152A	Every depository shall maintain a register and index of beneficial owners as per Sec 150,151,152
10	Foreign register (and a duplicate) of members and debenture holders, if any	157	A Company which has share capital or has issued debentures may, if so authorised by articles, keep in any state or country outside India a branch register of members or debenture holders resident in that state or country. This register is called Foreign Register. A co is duty bound to file with registrar, notice of the situation of the office where a foreign register is kept with in 30 days from the date of opening of any foreign register.
11	Copies of all returns u/s 159 & 160	163	Every company shall keep copies of all annual returns filed by it with the Registrar of Companies. The said copies shall be open for inspection to any members, with out fees. Copies of annual return shall be preserved for

			8 years from the date of filing to RoC.
12	Minute books containing minutes of the proceedings of general meetings, board meeting & committees of the board	193	Every company must maintain minutes book for recording the minutes of proceedings of all board meeting and general meeting with in 30 days of the meeting. The pages of the minutes must be consecutively numbered. Each page has to be initialled and the last page of the minutes must be dated and signed by the chairman. Minutes book should be kept at the registered office of the company.
13	Books of accounts	209(1) (a) to (c)	Every company shall maintain such books as will give true and fair view in respect of : All Sums of money received and expended by the company and the matters in respect of which the receipts and expenditure takes place. All Assets and Liabilities if the company All sales and purchases of goods by the company. Such particulars regarding utilisation of material or labour or other items of costs as may be prescribed by central government in respect of companies which are required to keep cost accounts. The books must be kept for 8 years immediately preceding the current year. The Books of accounts has to be signed by Statutory Auditor, two Directors, Manager or Secretary of the company. Has to file in Form No 23AC and 23ACA with RoC. Penalty for the contravention of this sec is imprisonment upto 6 months or fine upto Rs 1000/- or both. The person responsible will be : Where the company has MD or Manager, such MD or manager and all officers and other employees of the company. Where the Company has neither a MD nor a Manager, all directors of the company.
14	Cost Records	209(1) (d)	It is required to keep such particulars regarding utilisation of material labour or other items of cost as may be prescribed by

			Central Government. The Central Government so far has prescribed the maintenance of Cost records in some notified industries like cycles, refrigerator, caustic soda, bulk drugs, cotton textiles, fertilisers, etc. Penalty for the contravention of this sec is imprisonment upto 6 months or fine upto Rs 1000/- or both. The person responsible will be : Where the company has MD or Manager, such MD or manager and all officers and other employees of the company. Where the Company has neither a MD nor a Manager, all directors of the company.
15	Register of contracts with companies and firms in which directors are interested directly or indirectly	301	Every company must maintain the register to records the following particulars : The date of the contract or arrangement in which the directors are interested, the names of the parties, the principle terms and conditions, the date of contract,the name of directors voted for and against and those who were neutral to the contract. The entries in register has to be made with in 7 days once the board approves. The previous approval of Central Government is required if the paid up capital of the company is more than 1 crore. This register has to be signed by all directors present in the board meeting. The register shall be open for inspection by any member of the company Penalty will be a fine upto Rs 5000 each and for refusal of inspection Rs 500 per day of default. (every officer in default u/s 5)
16	Register of directors, managing directors, managers and secretary	303	Every company must keep at its registered office a Register of Directors, MD, Manager or Secretary. The name, address, occupation, designation, date of appointment, cessation. Form 32 has to be filed with RoC with in 30 days. In default company and every officer in default shall be liable for a fine upto Rs 500/- for every day during which default continues.

17	Register of directors shareholding	307	Every company has to keep a register showing the number,description and amount of any shares or debentures.
18	Register of loans made, guarantees given or securities provided to companies and investments in shares and debentures of other companies	372A (5) & (6)	Every company shall keep a register showing the following particulars in respect of every investments, Loans given, guarantee given or security provided to other body corporate. The name of the company, the amount, terms and purpose, the date on which the investment, the date on which guarantee has been given or security has been provided in connection with a loan. The register shall kept open for inspection at such office by any member of the company. In default the company and every officer of the company will be liable for fine which may extend to Rs 5000 and also a further fine which may extend to Rs 500 for every day during the default continues

Notes :

Every Officer in default :

1. The MD or MD's,
2. Whole Time Director or Whole Time Directors,
3. the manager, the secretary,
4. any person in accordance with those directions or instructions the BoD of the company is accustomed to act
5. Any person charged by board with the responsibility of complying the provision.
6. Where the company does not have any officers as mentioned above then all director or directors of the company