

## Content of Board's Report at Glance

| S. NO.                       | PARTICULARS                                                                                                                                                                                                                                                                                                                                                                                                                       | SECTION/RULE                                                     | REPORTING REQUIREMENT FOR |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|---------------------------|
| <b>Mandatory Disclosures</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                  |                           |
| 1                            | Performance and Financial Position                                                                                                                                                                                                                                                                                                                                                                                                | Rule 8(1) of Companies (Accounts) Rules 2014                     | All Companies             |
| 2                            | Report on Performance of Subsidiaries, Associates Companies And Joint Ventures                                                                                                                                                                                                                                                                                                                                                    | Rule 8(1) of Companies (Accounts) Rules 2014                     | All Companies             |
| 3                            | Transfer To Reserve                                                                                                                                                                                                                                                                                                                                                                                                               | Section 134(3)(j)                                                | All Companies             |
| 4                            | Any recommendation and payment of dividend                                                                                                                                                                                                                                                                                                                                                                                        | Section 134(3)(k)                                                | All Companies             |
| 5                            | Particulars of Contracts or Arrangements With Related Parties Referred to In Sub-section (1) of Section 188 (AOC-2)                                                                                                                                                                                                                                                                                                               | Section 134(3)(h) & Rule 8(2) of Companies (Accounts) Rules 2014 | All Companies             |
| 6                            | Particulars of Loans, Guarantees Or Investments Under Section 186                                                                                                                                                                                                                                                                                                                                                                 | Section 134(3)(g)                                                | All Companies             |
| 7                            | Material changes after close of the year                                                                                                                                                                                                                                                                                                                                                                                          | Section 134(3)(i)                                                | All Companies             |
| 8                            | Conservation of Energy And Technology Absorption and Foreign Exchange Dealing                                                                                                                                                                                                                                                                                                                                                     | Rule 8(3) of Companies (Accounts) Rules 2014                     | All Companies             |
| 9                            | Extract Of Annual Return (MGT9)                                                                                                                                                                                                                                                                                                                                                                                                   | Section 134(3)(a)                                                | All Companies             |
| 10                           | Number of Meetings of the Board                                                                                                                                                                                                                                                                                                                                                                                                   | Section 134(3)(b)                                                | All Companies             |
| 11                           | Explanations Or Comments By The Board On Every Qualification, Reservation Or Adverse Remarks Or Disclaimer Made                                                                                                                                                                                                                                                                                                                   | Section 134(3)(f)                                                | All Companies             |
| 12                           | Risk Management Policy                                                                                                                                                                                                                                                                                                                                                                                                            | Section 134(3)(n)                                                | All Companies             |
| 13                           | Directors Responsibility Statement                                                                                                                                                                                                                                                                                                                                                                                                | Section 134(3)(c)                                                | All Companies             |
| 14                           | Statement on Declaration Given By Independent Directors u/s 149(6) and disclosure of re-appointment of independent director u/s 149(10) (applicable to (i) every listed company or (ii) public company having paid up capital of Rs 10 Crores or more or (iii) Public company having turnover of Rs 100 Crores or more or (iv) public company having aggregate of outstanding loan, debenture or deposit of Rs 50 Crores or more) | Section 134(3)(d)                                                | All Companies             |
| 15                           | Corporate Social Responsibility (CSR) (Sec-135) As per Section 135 CSR provisions                                                                                                                                                                                                                                                                                                                                                 | Section 134(3)(o)                                                | All Companies             |

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|------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                  | applicable to companies having (i) Networth of Rs 500 Crores or more or (ii) turnover of Rs 1000 crores or more or (iii) net profit of Rs5 crores or more |                                                     |                                                                                                                                                                                                                                                                                       |
| 16                                                               | Auditors                                                                                                                                                  | Section 139(1)                                      | All Companies                                                                                                                                                                                                                                                                         |
| <b>EVENT BASED OR PROVISIONS APPLICABILITY BASED DISCLOSURES</b> |                                                                                                                                                           |                                                     |                                                                                                                                                                                                                                                                                       |
| 1                                                                | Disclosure related to Share capital                                                                                                                       | Companies (Share Capital and Debenture) Rules, 2014 | Event Based Disclosure                                                                                                                                                                                                                                                                |
| 2                                                                | Disclosure of Vigil Mechanism in board Report                                                                                                             | Section 177(9) & (10)                               | (i) every listed company or (ii) has taken deposit from public or (iii) taken loan from bank or PFI in excess of Rs 50 crores                                                                                                                                                         |
| 3                                                                | Disclosure if MD/WTM is receiving remuneration or commission from a MD/WTM or subsidiary Company                                                          | Section 197(12)                                     | Public Companies                                                                                                                                                                                                                                                                      |
| 4                                                                | Formal Annual Evaluation                                                                                                                                  | Section 134(3)(p) and Rule 8(4)                     | listed company and every other company having a paid up share capital of Rs 25 Crores rupees or more                                                                                                                                                                                  |
| 5                                                                | Audit Committee (Sec – 177)                                                                                                                               | Section 177                                         | (i) every listed company or (ii) public company having paid up capital of Rs 10 crores or more, or (iii) public company having turnover of Rs 100 crores or more or (iv) public company having outstanding loan or borrowing or debenture or deposit exceeding Rs 50 Crores           |
| 6                                                                | Disclosure by the Listed Companies u/s 197(12) read with Rule (5) (1) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014   | Section 197(12)                                     | every listed company                                                                                                                                                                                                                                                                  |
| 7                                                                | COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES                                                 | Section 134(3)(e)                                   | (i) every listed company or<br>(ii) public company having paid up capital of Rs 10 crores or more, or<br>(iii) public company having turnover of Rs 100 crores or more or<br>(iv) public company having outstanding loan or borrowing or debenture or deposit exceeding Rs 50 Crores) |
| 8                                                                | Secretarial Audit Report                                                                                                                                  | Section 204(1)                                      | (i) every listed company or (ii) public company having paid up capital of Rs 50 crores or more or (iii) public company having turnover of Rs 250 Crores or                                                                                                                            |

|    |                                                                                                                                                                |                                                                                         |                                                                                               |
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|    |                                                                                                                                                                |                                                                                         | more                                                                                          |
| 9  | Financial Summary Or Highlights                                                                                                                                | Rule 8(5)(i) of Companies (Accounts) Rules 2014                                         | Every listed company or public company having a paid up share capital of Rs 25 crores or more |
| 10 | Change in the Nature of the Business                                                                                                                           | Rule 8(5)(ii) of Companies (Accounts) Rules 2014                                        | Every listed company or public company having a paid up share capital of Rs 25 crores or more |
| 11 | Details of Directors/KMP/ appointed/resigned during the year                                                                                                   | Rule 8(5)(iii) of Companies (Accounts) Rules 2014                                       | Every listed company or public company having a paid up share capital of Rs 25 crores or more |
| 12 | Name of the Companies Which Become or Ceased Subsidiary, Joint Ventures or Associate Companies                                                                 | Rule 8(5)(iv) of Companies (Accounts) Rules 2014                                        | company or public company having a paid up share capital of Rs 25 crores or more              |
| 13 | Deposits                                                                                                                                                       | Rule 8(5)(v) & Rule 8(5)(vi) of Companies (Accounts) Rules 2014                         | company or public company having a paid up share capital of Rs 25 crores or more              |
| 14 | Detail of Significant And Material Orders Passed By The Regulators or Court or Tribunals impacting the going concern status and company's operations in future | Rule 8(5)(vii) of Companies (Accounts) Rules 2014                                       | company or public company having a paid up share capital of Rs 25 crores or more              |
| 15 | Detail In Respect of Adequacy of Internal Financial Control With reference to the Financial Statements                                                         | Rule 8(5)(viii) of Companies (Accounts) Rules 2014                                      | company or public company having a paid up share capital of Rs 25 crores or more              |
| 16 | Particulars of Employees                                                                                                                                       | Rule 5(2) of Companies (appointment and remuneration of managerial personnel) rule 2014 | Listed Companies                                                                              |