SIGNING AND CERTIFICATION OF THE ANNUAL RETURN (SECTION 92(1), 92(2))

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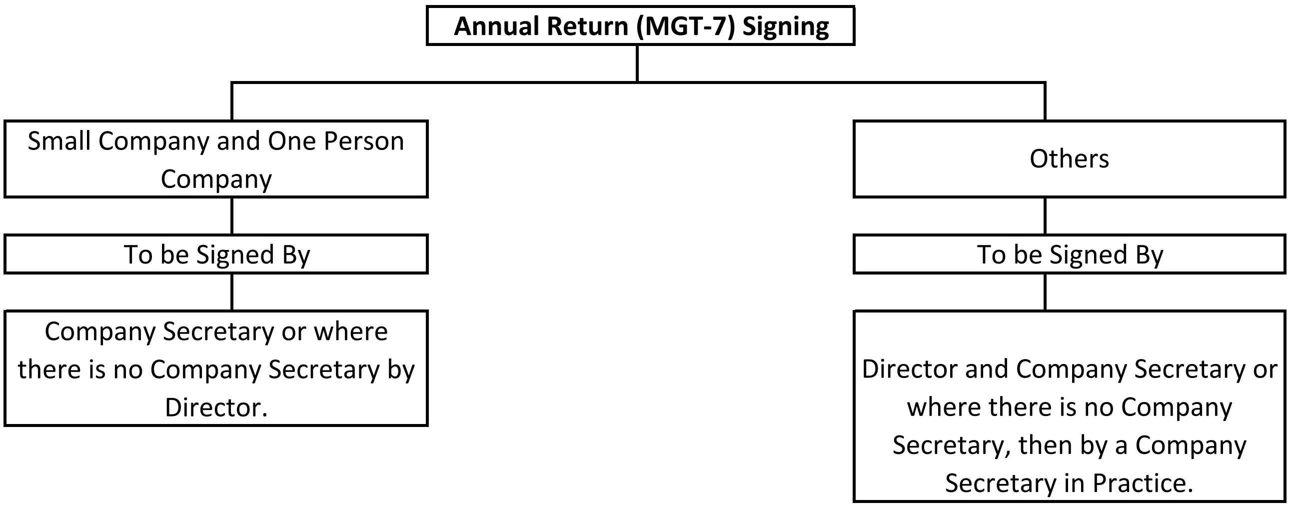
Signing of Annual Return (MGT-7)

Under section 92(1) of the Act, the Annual Return is required to be signed both by a director and the Company Secretary, or where there is no Company Secretary, by a PCS.

Under proviso to section 92(1), the Annual Return of One Person Company and Small Company shall be signed by the Company Secretary or where there is no company secretary, by the director of the company



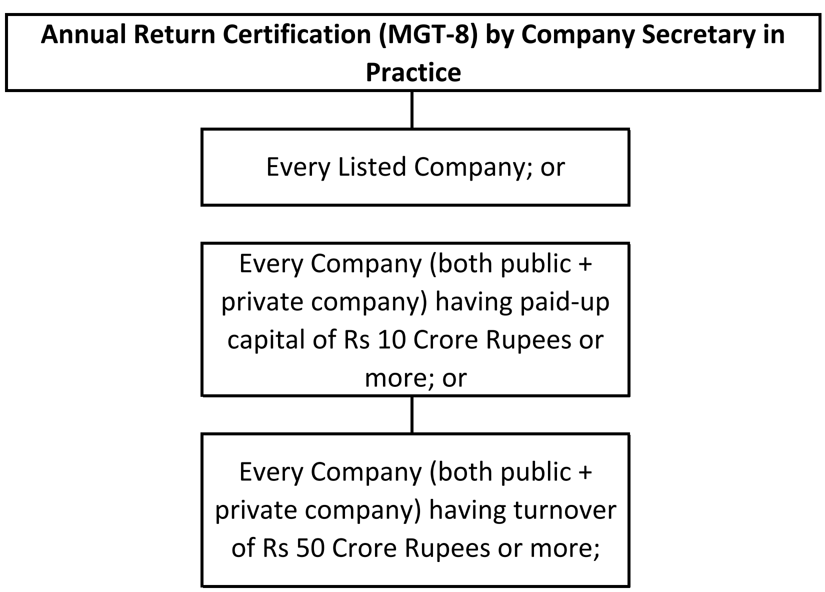
Note:- A PCS can Sign Unlimited Annual Return (i.e MGT-7)

Certification of Annual Return (i.e MGT-8

Under sub-section (2) of section 92 of the Act read with rule 11(2) of the Companies (Management and Administration) Rules, 2014, the Annual Return of:-

1 Listed Company; or
2 Every Company (both Public unlisted + private company) having:-
  a) Paid up share capital of Rs. 10 Crores or more;or
  b) Turnover of Rs. 50 Crores or more;

shall be certified by a PCS in the Form No. MGT-8.



Note: A PCS can Certify a Maximim of 80 MGT-8 of a particular financial year