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OPPORTUNITIES FOR PRACTICING COMPANY SECRETARIES

SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015

ENFORCEMENT :

- Securities and Exchange Board of India (SEBI) on September 2, 2015 issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') with the aim to consolidate and streamline the provisions of existing listing agreements.

- The regulation 23 (4) and 31A were made effective from immediate however rest of provisions were made effective from December 01, 2015

APPLICABILITY

Unless otherwise provided, these regulations shall apply to the listed entity who has listed any of the following designated securities on any recognised stock exchange(s):

- Specified securities listed on main board or SME exchange or institutional Trading platform
- Non-convertible debt securities (NCDS), Non-Convertible Redeemable Preference Shares (NCRPS), Perpetual Debt Instrument (PDIs), Perpetual Non-Cumulative Preference Shares
- Indian Depositary Receipts
- Securitized Debt Instruments
- Units Issued by Mutual Fund

REASON TO REPLACE LISTING AGREEMENT WITH LISTING REGULATIONS

- ***Uniformity*** – For each every Listing agreement was not uniform with New Companies Act. So to remove this difficulty and to make it uniform with Companies Act SEBI issued new regulations called as Listing Regulations.

- ***Numerous Agreements*** - Under listing agreement Company need to enter different agreements for different securities but in Listing regulation only one agreement is enough for all securities.

- ***Increase Accountability*** - One of another important reason to replace listing agreement with these regulations is to increase accountability of listed entity.

- ***Delegated Legislation*** – The Regulations are the delegated legislation enacted and regulated by the SEBI whereas the Listing Agreement was in the between the stock exchange and Company concerned.

SCHEME OF LODR

- The LODRs comprises of 12 Chapters, 103 Regulations and 9 Schedules.
- Chapter I deals with the Enforcements, Definition and Applicability of the Regulations.
- Chapter II deals with principles governing Disclosures and Obligation of listed entity.
- Chapter III deals with the common obligation of listed entity.
- Chapter IV deals with obligation of listed entities which have listed equity shares or the securities convertible into equity shares.
- Chapter V Obligation of listed entities which has listed NCDs and NCRPS or both
- Chapter VI deals with obligation the listed entities having listed equity shares, convertible securities, NCDS, NCRPS.
- Chapter VII deals with obligation of listed entity having listed IDRs
- Chapter VIII deals with obligation of listed entity having listed Securitized Debt Instruments.
- Chapter IX deals with obligation of listed entity having listed Mutual Funds.
- Chapter X Duties of Recognised stock exchange.
- Chapter XI deals with action for default and Chapter XII deals with power SEBI to relax the strict enforcement of the regulation

CONCEPTS

Of

LODR

SOME IMPORTANT DEFINITIONS

“Promoter” :
(i) the person or persons who are in control of the issuer;
(ii) the person or persons who are instrumental in the formulation of a plan or programme pursuant to which specified securities are offered to public;
(iii)the person or persons named in the offer document as promoters:

Provided that a director or officer of the issuer or a person, if acting as such merely in his professional capacity, shall not be deemed as a promoter:
Provided further that a financial institution, scheduled bank, 5[foreign portfolio investor other than Category III foreign portfolio investor] and mutual fund shall not be deemed to be a promoter merely by virtue of the fact that ten per cent. or more of the equity share capital of the issuer is held by such person;
Provided further that such financial institution, scheduled bank and 6[foreign portfolio investor other than Category III foreign portfolio investor] shall be treated as promoter for the subsidiaries or companies promoted by them or for the mutual fund sponsored by them;

SOME IMPORTANT DEFINITIONS

Independent Director:

"independent director" means a non-executive director, other than a nominee director of the listed entity:

(i) who, in the opinion of the board of directors, is a person of integrity and possesses relevant expertise and experience;

(ii) who is or was not a promoter of the listed entity or its holding, subsidiary or associate company;

(iii) who is not related to promoters or directors in the listed entity, its holding, subsidiary or associate company;

(iv) who, apart from receiving director's remuneration, has or had no material pecuniary relationship with the listed entity, its holding, subsidiary or associate company, or their promoters, or directors, during the two immediately preceding financial years or during the current financial year;

(v) none of whose relatives has or had pecuniary relationship or transaction with the listed entity, its holding, subsidiary or associate company, or their promoters, or directors, amounting to two per cent. or more of its gross turnover or total income or fifty lakh rupees or such higher amount as may be prescribed from time to time, whichever is lower, during the two immediately preceding financial years or during the current financial year;

(vi) who, neither himself, nor whose relative(s) —

- (A)holds or has held the position of a key managerial personnel or is or has been an employee of the listed entity or its holding, subsidiary or associate company in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed;
- (B) is or has been an employee or proprietor or a partner, in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed, of —
    - (1)a firm of auditors or company secretaries in practice or cost auditors of the listed entity or its holding, subsidiary or associate company; or
    - (2) any legal or a consulting firm that has or had any transaction with the listed entity, its holding, subsidiary or associate company amounting to ten per cent or more of the gross turnover of such firm;
- (C) holds together with his relatives two per cent or more of the total voting power of the listed entity; or
- (D)is a chief executive or director, by whatever name called, of any nonprofit organization that receives twenty-five per cent or more of its receipts or corpus from the listed entity, any of its promoters, directors or its holding, subsidiary or associate company or that holds two percent or more of the total voting power of the listed entity;
- (E) is a material supplier, service provider or customer or a lessor or lessee of the listed entity;

(vii)who is not less than 21 years of age.

PRINCIPLES OF DISCLOSURES AND OBLIGATIONS

- Information shall be in accordance with standard of accounting & Financial Disclosures.
- Audit by Independent auditor and compliance with accounting standard in preparation of financial statements.
- No misrepresentation of information.
- Adequate, accurate, explicit, timely dissemination of information
- Compliance with the applicable laws, rules and regulations made thereunder.
- Periodic filings, reports, statements, documents and information reports shall contain information that shall enable investors to track the performance of a listed entity .

OBJECTIVES OF THE PRINCIPLES

- Protection of right of shareholders.
- Provision of timely and accurate information to shareholders.
- Equitable treatment of all shareholders, including minority and foreign shareholders.
- Recognition of rights of stakeholders by the listed entities and encouragement of cooperation between entity and stakeholders.
- Disclosure and Transparency.
- Board Responsibility.

RESPONSBILITIES OF BOARD OF DIRECTORS

- Disclosure of information.
- Reviewing and guiding corporate strategy, major plans of action.
- Monitoring the effectiveness of the listed entity's governance practices.
- Appointment of Key managerial personnel and overseeing succession planning.
- Aligning key managerial personnel and remuneration of board of directors with the longer term interests of the listed entity & Shareholders.
- Ensuring a transparent nomination process to the board of directors.
- Ensuring the integrity of the listed entity's accounting and financial reporting systems, including the independent audit.
- Monitoring and reviewing board of director's evaluation framework.
- Provide strategic guidance to the listed entity, ensure effective monitoring of the management.
- The board of directors shall maintain high ethical standards and shall take into account the interests of stakeholders.
- The board of directors shall exercise objective independent judgment on corporate affairs.

REG. 5 GENERAL OBLIGATIONS FOR COMPLIANCE

Obligations under this regulation are common to all listed entities, Irrespective of the type of security listed, the listed entities have to comply with these obligations.

Listed entities shall ensure that KMPs, Directors, Promoters or any other person dealing with the listed entity complies with the responsibilities and obligations, assigned to them under this chapter.

REG. 6 COMPLIANCE OFFICER AND HIS OBLIGATIONS

Listed Entity shall appoint qualified Company Secretary as Compliance Officer

The compliance officer is responsible for

Ensuring conformity with applicable regulatory provisions;

Co-ordinate with SEBI, stock exchanges and Depositories with respect to compliance with rules, regulations;

Ensure correct procedures have been followed, to ensure correctness, authenticity and comprehensiveness of filings of Information;

Monitor email address investor grievance redressal

REG. 7 SHARE TRANSFER AGENT

The listed entity shall appoint a share transfer agent or manage the share transfer facility in-house:

Provided that If such facility is provided in house, and the number of holders of securities exceeds one lakh, the listed entity shall either register with SEBI as a category II share transfer agent or appoint a share transfer agent registered with SEBI.

Submit a compliance certificate to the exchanges, duly signed by both the compliance officer and the authorised representative of share transfer agent, wherever applicable, within one month of end of each half of the financial year, certifying that share transfer facility is either in house or through share transfer agent.

Listed entity shall Intimate for appointment, change of Registrar and Share Transfer Agent to the exchanges within 7 days of entering into an agreement.

REG. 8 CO-OPERATION WITH INTERMEDIARIES REGISTERED WITH THE BOARD

The listed entity shall co-operate with and submit correct and adequate information to the intermediaries registered with the Board such as credit rating agencies, registrar to an issue and share transfer agents, debenture trustees, Depositories etc, within timelines and procedures specified under the Act, regulations:

REG. 9 PRESERVATION OF DOCUMENTS
The policy should be approved by Board of Directors of the Company and the policy shall have at least two categories, preservation of documents – permanent in nature **AND** for a period of not less than 8 years after completion of the relevant transactions

REG. 10 FILING OF INFORMATION
Reg. 10 provides that the listed entity shall file the reports, statements, documents, filings and any other information with the recognised stock exchange(s) on the electronic platform as specified by the Board or the recognised stock exchange(s). **LISTING PORTAL**

REG. 11 SCHEME OF ARRANGEMENTS
Scheme of arrangements / amalgamations / mergers / reconstruction / reduction of capital etc shall not violate, over ride or limit the provisions of any securities laws or requirement of exchanges.

REG. 12 DIVIDEND PAYMENT
Listed entity for making payment of dividend, interest and redemption or repayment amounts, use any of the electronic mode of payment facility approved by RBI;
Where payment under electronic mode is not possible, payable-at-par warrants or cheques;
Where dividend payment exceeds Rs. 1,500 the payable-at-par warrants or cheque shall be sent by speed post

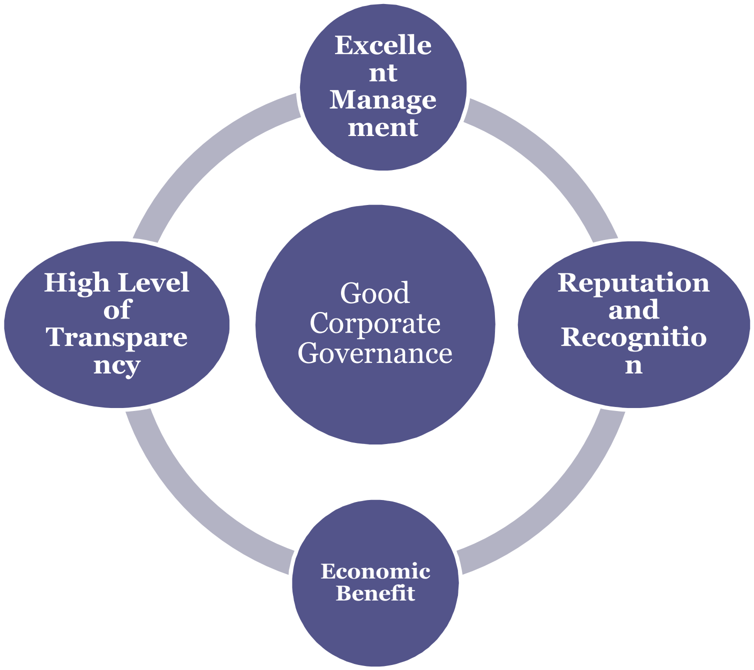
REG. 13 GRIEVANCE REDRESSAL MECHANISM
The Listed entity shall ensure:
registration on SCORES or such other electronic platform for investor complaints
adequate steps are taken for expeditious redressal of investor complaints
Within 21 days from the end of each quarter, file report with stock exchanges
Such statement shall be placed before the board of directors on quarterly basis

CORPORATE GOVERNANCE

MEANING :

Corporate governance is the system of rules, practices and processes by which a company is directed and controlled. Corporate governance essentially involves balancing the interests of a company's many stakeholders, such as shareholders, management, customers, suppliers, financiers, government and the community.

Benefits of Good Corporate Governance:



CORPORATE GOVERNANCE

PROVISIONS IN REGULATIONS

Provisions related to the Corporate Governance are contained in Regulation 17-27, Regulation 46 read with Schedule V.

APPLICABLITY:

Provisions of regulations related to corporate governance applicable to the listed entities having the equity shares or convertible securities listed on main board, SME or ITP but not applicable to:

- Entities having paid up equity share capital Rs. 10 Crore or Less and Net Worth of Rs. 25 Crore or less.
- Entities listed on SME exchange.

BOARD COMPOSITION REGULATION 17

- Optimum combination of executive and non-executive director i.e. 50% executive & 50% non-executive director.

- Company shall have atleast one woman director.

- If chairperson of the board is non-executive director then atleast 1/3rd of the board should comprise of Independent director.

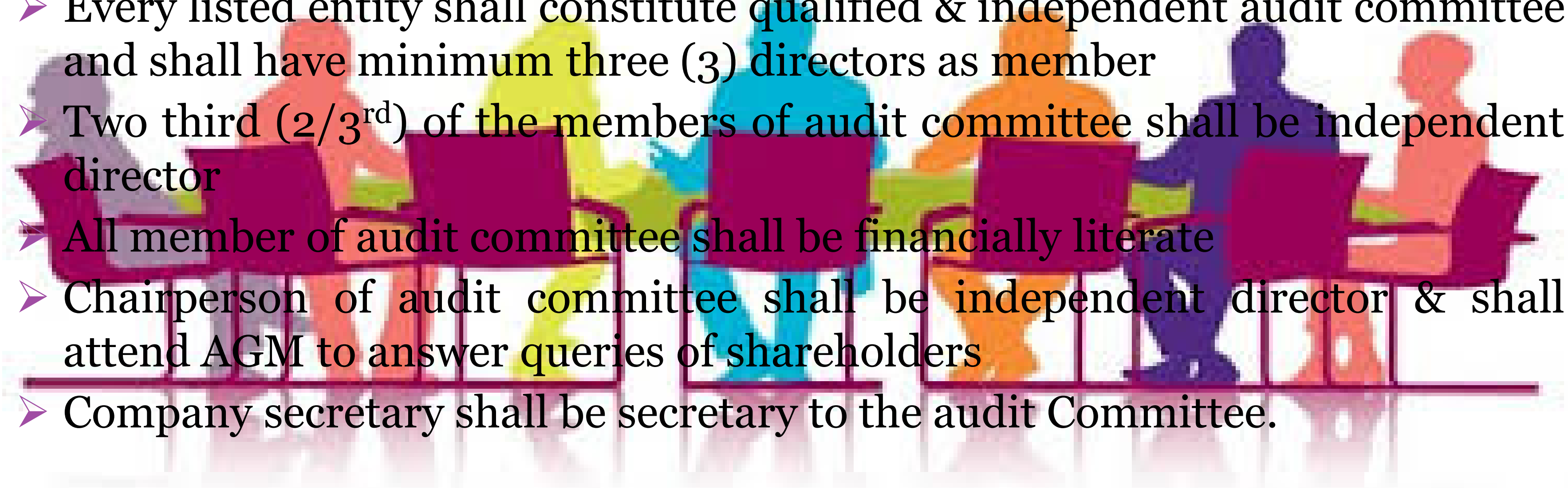
- If chairperson of the board is executive director then half of the board should comprise of Independent director.

- The board of directors shall meet at least four times in a year and gap between 2 board meeting should not exceed 120 days.

- Company shall form a committee of independent directors who shall meet atleast once in a year and review the performance of company and other executive directors of the Company.

Committees under LODR

AUDIT COMMITTEE (Regulation 18)



- Every listed entity shall constitute qualified & independent audit committee and shall have minimum three (3) directors as member
- Two third (2/3rd) of the members of audit committee shall be independent director
- All member of audit committee shall be financially literate
- Chairperson of audit committee shall be independent director & shall attend AGM to answer queries of shareholders
- Company secretary shall be secretary to the audit Committee.

Meeting of audit committee :

- The audit committee shall meet atleast four times in a year & gap between two meeting shall not be more then 120 days.
- Quorum of audit committee either be two members or one third of members of committee whichever is greater with at least two Independent directors.

Nomination and remuneration committee. (Regulation 19)

- Board of listed entity shall constitute nomination & remuneration committee and shall comprise of atleast three (3) directors.
- All directors of committee shall non-executive directors and atleast 50% of the directors shall be independent director.
- The chairperson of audit committee shall be independent director.
- The Chairperson of the nomination and remuneration committee ***may be present at the annual general meeting***, to answer the shareholders' queries; however, it shall be up to the chairperson to decide who shall answer the queries.

STAKEHOLDER RELATIONSHIP COMMITTEE (Regulation 20)

- The listed entity shall constitute a Stakeholders Relationship Committee to specifically look into the mechanism of redressal of grievances of shareholders, debenture holders and other security holders.
- The chairperson of this committee shall be independent director
- Board of directors have power to select other members of stakeholder relationship committee .
- The Committee shall consider and resolve the grievances of the security holders of the listed entity including ***complaints related to transfer of shares, non-receipt of annual report and non-receipt of declared dividends***

Risk management committee (Regulation 21)

- The provisions of risk management committee shall be applicable to ***top 100 listed entities***, determined on the basis of market capitalisation, as at the end of the immediate previous financial year.
- The board of directors shall constitute a Risk Management Committee. The majority of members of Risk Management Committee shall consist of members of the board of directors.
- The Chairperson of the Risk management committee shall be a member of the board of directors and senior executives of the listed entity may be members of the committee.
- Board of director shall define role & responsibility of risk management committee

Policies

under

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

POLICIES

Policy for preservation of documents

- The policy should be approved by Board of Directors of the Company and the policy shall have at least two categories, preservation of documents – permanent in nature **AND** for a period of not less than 8 years after completion of the relevant transactions

Policy on determining "material subsidiary"

- Though contents of this Policy is not clear in the regulation though it is understood that the Policy among other things will contain process for determining such material subsidiaries and also the general obligations of the holding company in this regard.

Policy on materiality of related party transaction

- The policy should be approved by Board of Directors of the Company and the policy ensure the proper approval and reporting of transactions between the Company and its Related Parties.

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- Transaction with related party shall be considered material, if the transaction(s) to be entered into ***individually or taken together with previous transactions during a financial year, exceeds 10% of the annual consolidated turnover of the listed entity*** as per the latest audited financial statements of the listed entity.

<u>Familiarization Programme for Independent Directors:</u>

- The company should maintain familiarization programme for independent directors which shall includes following:
  - ✓(a) nature of the industry in which the listed entity operates;
  - ✓(b) business model of the listed entity;
  - ✓(c) roles, rights, responsibilities of independent directors; and
  - ✓(d) any other relevant information.

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POLICY FOR DETERMINATION OF MATERIALITY:

- The listed entity shall frame a policy for determination of materiality, based on criteria specified in below mentioned point, **duly approved by its board of directors**, which shall be disclosed on its website.

- The listed entity shall consider the following criteria for determination of materiality of events/ information:
  - ✓ the omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly; or
  - ✓ the omission of an event or information is likely to result in significant market reaction if the said omission came to light at a later date;
  - ✓ In case where the criteria specified above are not applicable, an event/information may be treated as being material if in the opinion of the board of directors of listed entity, the event / information is considered material.

CLASSIFICATION OR RECLASSIFICATION OF PROMOTER

CLASSIFICATION OF PROMOTER:

- All entities falling under promoter and promoter group shall be disclosed separately in the shareholding pattern appearing on the website of all stock exchanges having nationwide trading terminals where the specified securities of the entity are listed, in accordance with the formats specified by SEBI.

RE-CLASSIIFCATION OF PROMOTER:

- The stock exchange shall allow modification or reclassification of the status of the shareholders, only **upon receipt of a request** from the concerned listed entity or the concerned shareholders along with all relevant evidence and on being satisfied with the compliance of conditions mentioned in regulation 31A of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015
- In case of entities listed on more than one stock exchange, the concerned stock exchanges shall **jointly decide** on the application of the entity/shareholders

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- When a new promoter replaces the previous promoter subsequent to an open offer or in any other manner, re-classification may be permitted subject to approval of shareholders in the general meeting and compliance of the following conditions.
  - Such promoter along with the promoter group and the Persons Acting in Concert shall not hold more than ten per cent of the paid-up equity capital of the entity.
  - Such promoter shall not continue to have any special rights through formal or informal arrangements. All shareholding agreements granting special rights to such entities shall be terminated.
  - Such promoters and their relatives shall not act as key managerial person for a period of more than three years from the date of shareholders' approval:

Provided that the resolution of the said shareholders' meeting must specifically grant approval for such promoter to act as key managerial person.

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Where an entity becomes professionally managed and does not have any identifiable promoter, the existing promoters may be re-classified as public shareholders, subject to the approval of shareholders in general meeting.

- An entity may be considered as professionally managed, if
  - No person or group along with persons acting in concert taken together shall hold more than 1% paid-up equity capital including any holding of convertibles / outstanding warrants / DRs
  - Promoters seeking reclassification and their relatives may act as KMPs in such entity, only subject to shareholders' approval and for a period not exceeding three years from the date of shareholders' approval.
  - Promoters seeking reclassification shall not have any special rights through formal or informal arrangements with Promoter group and/or Person acting in concerts.

NOW THE QUESTION ARISE WHETHER any public shareholder seeks to re-classify itself as promoter, it shall be required to make an open offer in accordance with the provisions of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.

COMPLIANCES

UNDER

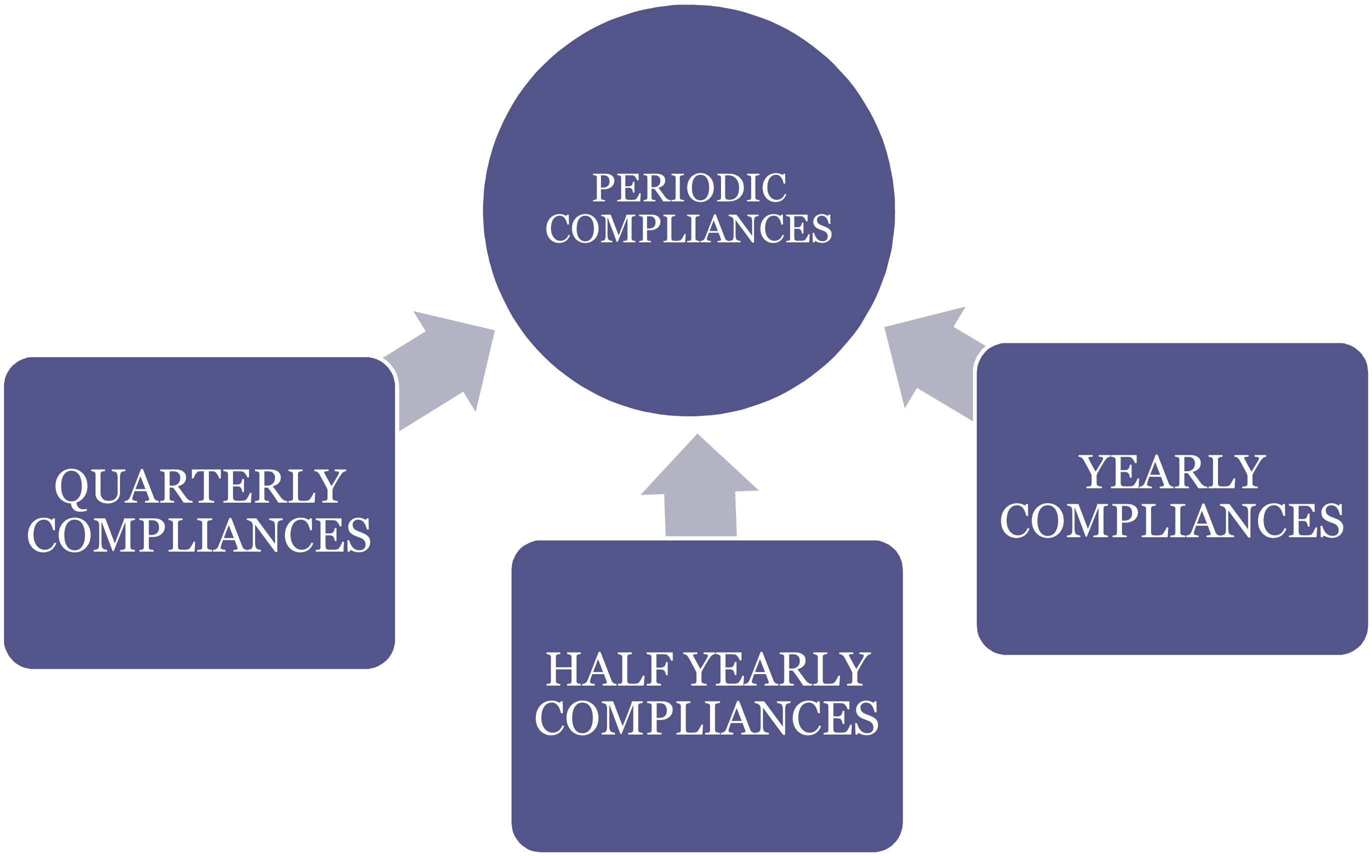
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

COMPLIANCES UNDERSEBI (LISTING OBLIGATION S AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

COMPLIANCES

- **PERIODIC**
- **EVENT BASED**

COMPLIANCES UNDER SEBI (LISTING OBLIGATION S AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015



QUARTERLY COMPLIANCES

CORPORATE GOVERNANCE REPORT

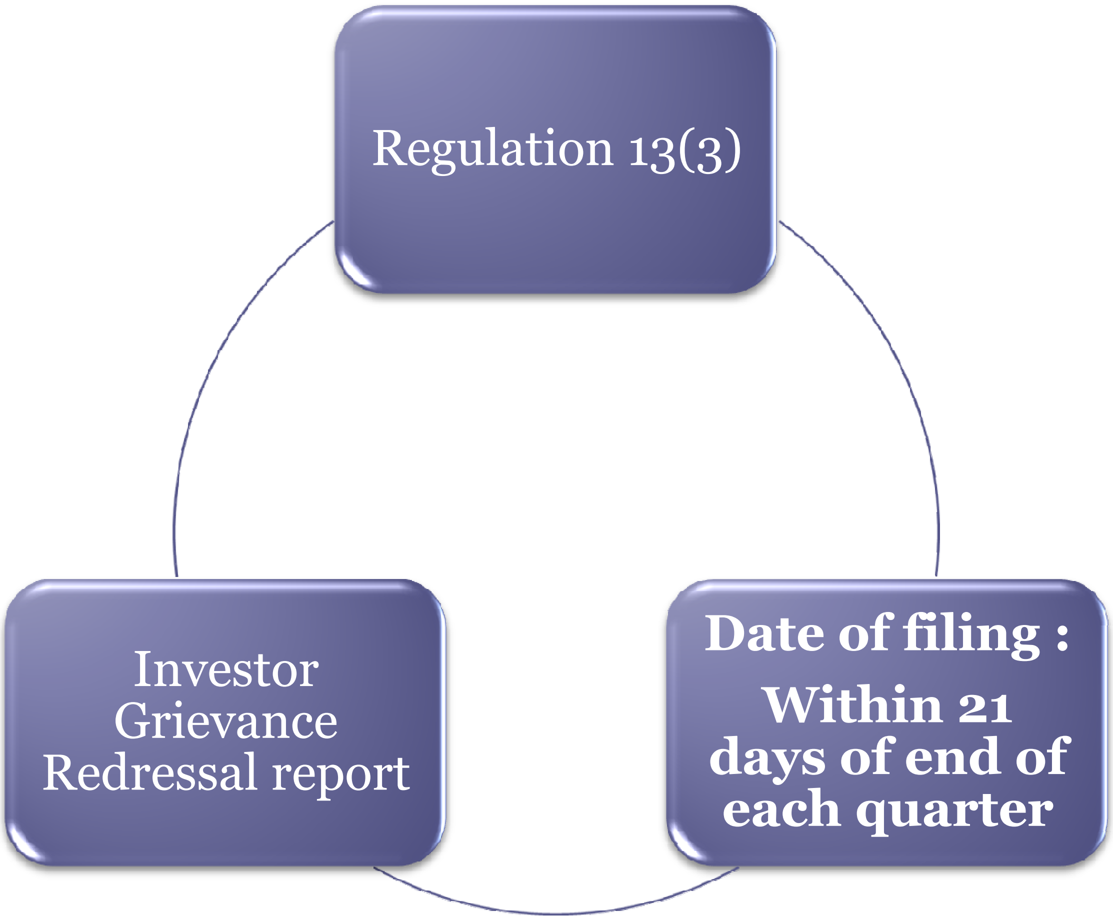
Corporate Governance Report Regulation 27(2)(a)

- If not applicable then report on Non-applicability shall be filed with Stock Exchange
- Shall be filed within 15 Days of closure of Quarter

Applicable Only on those **Listed Companies** which fulfil any of following conditions:

- Paid –up Share capital More then Rs.10 Cr
- Net worth more then Rs. 25 Cr or more

INVESTOR GRIEVANCE REPORT



SHAREHOLDING PATTERN

Regulation 31(1)(b)- Shareholding Pattern

With-in 21 Days of end of each Quarter

Penalty for non-compliance :

Rs. 1000 per day

PRIOR INTIMATION & FILING OF RESULTS
Regulations 29(1)(a),33(3)(a)

- Prior Intimation to Stock Exchange- 5 Clear Days Notice in advance shall be given regarding date of Board Meeting at which Financial Results will be considered.
- Trading Window of the company shall be closed as per their code of conduct only for promoters, KMP and for senior level employees.
- As per Regulation 33 Company Shall prepare & file its Un-Audited financial Results with in 45 days form end of each quarter along with Limited Review Report duly signed by auditor.
- Companies need to file audited financial results for year and last quarter along with either Form A (unmodified opinion or Form B (modified opinion) as required with-in 60 days of end of each quarter.

Regulation 47-Advertisement in Newspaper

- Intimation about Board Meeting at which financial results will be discussed
- Audited / Un-audited Financial Results in format as prescribed
- Reference of website of listed entity along with STX shall be given in Advt.
- Advt. shall be published one in English language paper, one in regional language where registered office of co. is situated
- Regulation 47 is not applicable to companies listed on SME exchange

HALF-YEARLY COMPLIANCES

COMPLIANCE CERTIFICATE

Regulation 7(3)

- Compliance Certificate relating to share transfer
- Half Yearly Compliance

Shall be signed by

- Compliance Officer & Authorised Representative of RTA

Last Date

- With-in 30 Days of each Half Year ended

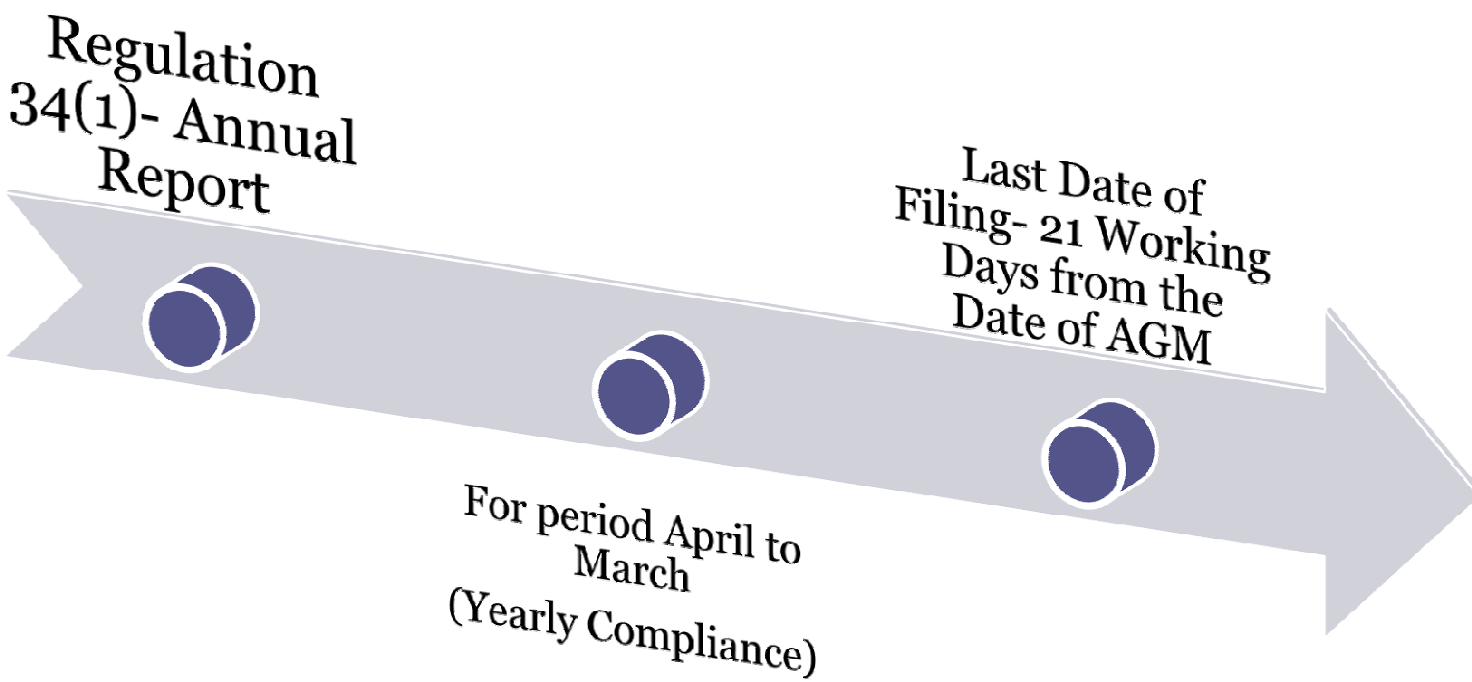
CERTIFICATE FROM PCS

Regulation 40(9)

- ✓ Every listed company shall take certification from PCS certifying that all certificates have been issued within thirty days of date of event.
- ✓ Compliance shall be made with-in One month from the end of each of the half year.
- ✓ Certification certificate shall be filed with the Stock Exchange where Securities of Co. are Listed.

YEARLY COMPLIANCES

ANNUAL REPORT



LISTING FEES

Regulation 14
Payment of Listing Fees

For period of April-March till 30th April of Next F.Y

Rs. 2.50 Lakhs for Listed Capital of up-to 150 Cr

EVENT BASED COMPLIANCES

SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015

REGULATION 30

- Every listed entity shall make disclosures of any events or information which, in the opinion of the board of directors of the listed company, is ***material***.

- Events specified in ***Para A of Part A of Schedule III are deemed to be material events*** and listed entity shall make disclosure of such events.

Following matters shall be disclosed to exchange within 30 minutes of conclusion of board meeting:

- Declaration of dividend , cancellation of dividend .
- Decision on buyback of securities
- Decision with respect of raising of fund
- Issue of Bonus Shares
- Reissue of forfeited shares or securities
- Financial results (Audited or Un-Audited)
- Decision on voluntary delisting by the listed entity from stock exchange

ADVANCE NOTICE TO STOCK EXCHANGE

As per regulation 29 of these regulations, Company shall give advance notice to stock exchange for following matters:

- Proposal for buyback
- Proposal for voluntary delisting
- Fund raising by any means
- Declaration & recommendation of dividend
- Proposal for declaration of bonus securities

CONTINUOUS COMPLIANCE CALENDAR FOR LISTED COMPANY

CALENDAR YEAR 2017

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- PAYMENT OF SERVICE TAX
- CORPORATE GOVERNANCE REPORT {R. 27(2)}
- SHP {R.31(1)(3)} / INVESTOR GRIEVANCE {R. 13(3)}
- RECON OF SHARE CAPITAL AUDIT REPORT {R. 55A}
- CERT FROM COMPANY AND RTA {R. 7(3)} HALF YEAR
- CERTIFICATE FROM PCS {R. 40(9)} HALF YEAR
- PAYMENT OF TDS
- ADVANCE NOTICE OF BOARD MEETING {R. 29(1)(a)}
- UNAUDITED FIN RESULT AND LRR {R. 33}
- ANNUAL SAST DISCLOSURE {R. 30(1)/(2)}
- SERVICE TAX RETURN HALF YEARLY
- AUDITED RESULTS {R. 33}
- ADVANCE TAX INSTALMENT
- TDS RETURN
- ANNUAL GENERAL MEETING OF COMPANIES
- INCOME TAX RETURN FOR COMPANIES
- LAST DATE FOR ADT-1 (APPOINTMENT)
- FILING OF AOC-4 (ROC)/ ANNUAL REPORT ST EXC
- MGT- 15 FOR LISTED COMPANIES
- MGT-7 ANNUAL RETURN
- VOTING RESULT {R. 44(3)}

ROLE OF PRACTICING COMPANY SECRETARIES

CERTIFICATE FOR TRANSFERS, SUB-DIVISIONS, RENEWAL ETC.

- Regulation 40(9) provides that the listed entity shall ensure that the share transfer agent and/or the in-house share transfer facility, produces a certificate from a practicing company secretary within one month of the end of each half of the financial year, certifying that all certificates have been issued within thirty days of the date of lodgement for transfer, sub-division, consolidation, renewal, exchange or endorsement of calls/allotment monies.

CERTIFICATE FOR ASSET COVER

- Regulation 56(1)(d) provides that the half-yearly certificate regarding maintenance of hundred percent. asset cover in respect of listed non convertible debt securities, by practicing company secretary, along with the half yearly financial results:
- Compliance certificate from practicing company secretaries regarding compliance of conditions of corporate governance shall be annexed with the directors' report.

CERTIFICATE FOR COMPLIANCES WITH PROVSIONS OF CORPORATE GOVERNANCE

- Compliance certificate from practicing company secretaries regarding compliance of conditions of corporate governance shall be annexed with the directors’ report.

Other Scope of Practicing Company Secretary under LODR.

- Advisory Services in relation to various Compliances under LODR
- Liasoning with Stock Exchange and SEBI in case of non compliances
- Secretarial Audit Services
- Issuing compliance certificates as required under LODR
- NOC or Observation letter in case of scheme of Arrangements


Thank You!