

Guidance Note on Certificate on Corporate Governance (Revised)

This Guidance Note provides guidance to members while certifying corporate governance pursuant to clause 49 of the Listing Agreement. The important aspects covered by the Guidance Note are as follows:

- Management's Responsibility
- Auditor's Responsibility
- General Principles
- Documentation
- Verification of Compliance of Conditions of Corporate Governance: board of directors, audit committee, remuneration of directors, board procedures, management, shareholders, report on corporate governance.
- Management Representations
- Auditor's Certificate
- Role of Auditor in Audit Committee and Certification of Corporate Governance

The appendices to the Guidance Note contain the circular issued by the Secondary Market Department of SEBI on the extent of applicability of Clause 49 of the Listing Agreement to the listed entities which are body corporates but not companies, clause 49 of the Listing Agreement, and the format of the certificate to be issued by the auditor pursuant to clause 49

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