

## Audit Ready: Ensuring Secretarial Compliance

| Situation / Compliance Area                                                                                                                       | Form   | To verify                                                                                                                                            | Due Date for filing                                                           | Applicable to                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------|--------|------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| Return of Allotment                                                                                                                               | PAS-3  | Share allotment details, including the number of shares, type/class of shares (equity or preference), and issue price.                               | 30 days of the allotment of securities                                        | All Companies                                                               |
| Half yearly return for reporting of shares held in Demat form                                                                                     | PAS-6  | Details of number of shares along with percentage of total issued capital held in demat form and reconciliation of shares.                           | 60 days of conclusion of each half year                                       | All Unlisted Public Companies                                               |
| Return of Deposits                                                                                                                                | DPT-3  | Details related to deposits, outstanding loans, or other financial transactions & compliance with Section 73 of the Companies Act, 2013 ("the Act"). | Annually - Before 30th June of every year                                     | All Companies except government Companies                                   |
| Application for registration of creation, modification of charge (other than those related to debentures)                                         | CHG-1  | Any creation or modification of charges on assets of the Company.                                                                                    | 30 days of creation or modification of charge                                 | All Companies                                                               |
| Particulars for satisfaction of charge                                                                                                            | CHG-4  | Satisfaction of charges by the Company.                                                                                                              | 30 days of satisfaction of charge                                             | All Companies                                                               |
| Application for registration of creation or modification of charge for debentures or rectification of particulars filed in respect of such charge | CHG-9  | Any creation or modification of charges on debentures of the Company.                                                                                | 30 days of creation or modification of charge or rectification of particulars | All Companies                                                               |
| Statement of amounts credited to Investor Education and Protection Fund (IEPF)                                                                    | IEPF-1 | Transfer of unpaid amounts such as unclaimed dividend which remain unpaid or unclaimed for a period of 7 years.                                      | 30 days of transfer of funds to IEPF                                          | All Companies                                                               |
| Statement of shares transferred to the Investor Education and Protection Fund                                                                     | IEPF-4 | Details of shares transferred to the IEPF, specially when dividend on such shares have not been paid or claimed for 7 consecutive years or more.     | 30 days of such transfer                                                      | All Companies                                                               |
| Filing resolutions (Special resolutions, Board resolutions on specific matters) & agreements                                                      | MGT-14 | Resolutions passed by the members/ BOD and its compliance of filing such resolutions to the ROC. (Refer Section 117(3) of the Act).                  | 30 days of passing of the resolution or making of the agreement               | All Companies. Private Companies are exempted from filing Board resolutions |
| Filing of Report on Annual General Meeting (AGM)                                                                                                  | MGT-15 | Report on annual general meeting as per Section 121(1) of the Act.                                                                                   | 30 days of AGM                                                                | All listed Companies                                                        |

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| Financial Statements Filing                                                                         | AOC-4 /<br>AOC 4 CFS<br>/ AOC 4<br>XBRL | Filing of financial statements.                                                                                                           | 30 days of AGM                                                                                                               | All Companies                                                                                                          |
| Notice to the Registrar by Company for appointment of auditor                                       | ADT-1                                   | Compliance with provisions of Section 139 of the Act while appointing the auditor.                                                        | 15 days of the meeting in which auditor is appointed                                                                         | All Companies                                                                                                          |
| Annual Return Filing                                                                                | MGT-7 /<br>MGT 7A                       | Filing of Annual Return comprising of financial and non financial information, including its shareholding pattern and management details. | 60 days of AGM                                                                                                               | MGT-7 - All Companies except One Person Companies & Small Companies<br>MGT-7A - One Person Companies & Small Companies |
| Application for removal of auditor(s) from his/their office before expiry of term                   | ADT-2                                   | Reasons for seeking removal of auditor.                                                                                                   | 30 days of passing of the resolution by the Board                                                                            | All Companies                                                                                                          |
| Notice of Resignation by auditor                                                                    | ADT-3                                   | Reasons for resignation & any other facts relevant to the resignation.                                                                    | 30 days of resignation                                                                                                       | All Auditors                                                                                                           |
| Intimation of appointment of Cost Auditor by the Company to Central Government                      | CRA-2                                   | Compliance with provisions of Section 139 & 148 of the Act while appointing the Cost Auditor.                                             | 30 days of Board meeting where appointment is made or 180 days from the commencement of financial year, whichever is earlier | All Companies required to appoint Cost Auditor                                                                         |
| Filing Cost Audit Report with the Central Government                                                | CRA-4                                   | Filing of the Cost Audit Report with Central Government.                                                                                  | 30 days of the Board meeting in which the report was approved                                                                | All Companies required to have a cost audit conducted                                                                  |
| KYC of Directors                                                                                    | DIR-3 KYC                               | That the DIN of all Directors is active and not disabled due to non-filing.                                                               | Annually - Before 30th September of each year                                                                                | Directors of all Companies                                                                                             |
| Particulars of appointment of Directors and the key managerial personnel and the changes among them | DIR-12                                  | Details of the appointment/ resignation or change of the Director or key managerial personnel                                             | 30 days of the appointment or receipt of notice of resignation or of change                                                  | All Companies except Section 8 & Government Companies                                                                  |
| Intimation by Director                                                                              | DIR-8                                   | Any disqualifications intimated by Director.                                                                                              | Before he is appointed or re-appointed and at the beginning of every financial year                                          | All Directors for submission to their respective Companies                                                             |

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|-----------------------------------------------------------------------------------|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Report by the Company to Registrar for disqualification of Directors              | DIR-9  | Reporting of information received from Directors in Form DIR-8.                                                                                                                                                                             | 30 days of receiving information in Form DIR-8 by Director                                                                                                              | All Companies                                   |
| Notice of Interest by Director                                                    | MBP-1  | The entities where the Director holds interest, the nature of such interest including the percentage.                                                                                                                                       | - 1st Board meeting after appointment<br>- Annually, at the 1st Board meeting of the financial year<br>- If there is a change, then 1st Board meeting after such change | Directors of all Companies                      |
| Corporate Social Responsibility (CSR) - Detailed information about CSR activities | CSR-2  | Requisite amounts spent on CSR activities as mentioned in Schedule VII of the Act and transfer of unspent amount, if any, to Unspent CSR Account.                                                                                           | 30 days of the AGM                                                                                                                                                      | Companies to whom CSR provisions are applicable |
| Details of outstanding payments to MSME vendors                                   | MSME-1 | Any payments due to MSE suppliers that remain outstanding for more than 45 days from the date of acceptance or deemed acceptance of goods and services, regardless of whether these amounts are outstanding at the end of reporting period. | 30 days from the end of each half-year                                                                                                                                  | All Companies                                   |
| Applications made to Registrar of Companies                                       | GNL-1  | Any approval sought from the Registrar of Companies for<br>- Compounding of offences<br>- Extension of AGM up to 3 months<br>- Scheme of arrangement, amalgamation<br>- Others                                                              | Based on the nature of approval sought                                                                                                                                  | All Companies                                   |