POST AGM COMPLIANCE CHECKLIST

Applicable Laws: Companies Act, 2013 & SEBI (LODR) Regulations, 2015 |

S.No.	Compliance Event / Action Required	Legal Reference	Due Date / Timeline
1	Submit Outcome / Proceedings of AGM to NSE Emerge via NEAPS portal; include a web-link of the proceedings on the company's website	Reg. 30 read with Schedule III, SEBI (LODR) 2015	**Within 24 hours of conclusion of AGM**
2	Submit Scrutinizer's Report on remote e-voting and poll results in Form MGT-13 to the Stock Exchange	Rule 20(4)(xii), Companies (Management & Administration) Rules, 2014	**Within 2 working days of conclusion of AGM (for listed companies)**
3	Submit Voting Results in XBRL format to NSE Emerge (includes remote e-voting + poll results, aggregate votes cast by institutional investors)	Reg. 44, SEBI (LODR) 2015	**Within 2 working days of conclusion of AGM**
4	Update / publish on company website: AGM notice, Annual Report, Voting results, Scrutinizer's report, AGM proceedings, and audio/video recordings (if any) of post-AGM disclosures	Reg. 46, SEBI (LODR) 2015 & SEBI Master Circular Nov 2024	**Simultaneously with filing to NSE; continue to host for minimum 5 years**
5	Deposit the total amount of dividend declared in a separate scheduled bank account titled 'Dividend Account – [Company Name]'	Section 123(4), Companies Act, 2013	**Within 5 days from date of declaration of dividend at AGM**
6	Pay / dispatch dividend to all entitled shareholders (by bank transfer / ECS / NECS / demand draft / warrant)	Section 123(4) & Reg. 12, SEBI (LODR) 2015	**Within 30 days from date of declaration**
7	Transfer the total unpaid / unclaimed dividend amount to a separate 'Unpaid Dividend Account' in a scheduled bank, if dividend remains unpaid or unclaimed within 30 days of declaration	Section 124(1), Companies Act, 2013	**Within 7 days from the expiry of 30 days from date of declaration**
8	Prepare and publish on company website the statement of unpaid/unclaimed dividend with names and last known addresses of such shareholders and amount payable	Section 124(2), Companies Act, 2013	**Within 90 days of transfer to Unpaid Dividend Account**

S.No.	Compliance Event / Action Required	Legal Reference	Due Date / Timeline
9	Transfer shares in respect of which dividend has not been paid or claimed for 7 consecutive years to the IEPF Suspense Account / IEPF Authority	Section 124(6) & IEPF (Accounting, Audit, Transfer and Refund) Rules, 2016	**As per annual IEPF transfer cycle (before applicable due date)**
10	File Form MGT-15 (Report on AGM) with the Registrar of Companies (ROC); the report must cover all business transacted at the AGM	Section 121(1) r/w Rule 31, Companies (Management & Administration) Rules, 2014	**Within 30 days of conclusion of AGM**
11	File Form AOC-4 (XBRL) – Financial Statements (Balance Sheet, P&L, Cash Flow, Notes, Director's Report, Auditor's Report) in XBRL format with ROC	Section 137(1) r/w Rule 12(1), Companies (Accounts) Rules, 2014 [Listed SME must file XBRL]	**Within 30 days of AGM**
12	File Form MGT-14 – Special Resolutions and agreements passed at AGM (e.g., change of objects, related party transactions requiring special resolution, appointment of MD/WTD, etc.)	Section 117 r/w Rule 24, Companies (Management & Administration) Rules, 2014	**Within 30 days of passing the special resolution**
13	File Form MGT-14 – in case AGM was held through Video Conferencing (VC) / Other Audio Visual Means (OAVM); file all resolutions passed	MCA General Circular No. 20/2020 dated 05.05.2020; Circular No. 03/2025 dated 22.09.2025	**Within 30 days of conclusion of AGM / VC meeting**
14	File Form MGT-7 / MGT-7A (Annual Return) with MGT-8 certificate attached (MGT-8 is mandatory for listed companies – to be certified by PCS)	Section 92 r/w Rule 11, Companies (Management & Administration) Rules, 2014	**Within 60 days of conclusion of AGM**
15	File Form ADT-1 – Intimation to ROC regarding appointment / re-appointment of Statutory Auditor at AGM (mandatory for all companies including listed SMEs)	Section 139(1) r/w Rule 4(2), Companies (Audit and Auditors) Rules, 2014 [MCA Amendment 2025]	**Within 15 days from conclusion of AGM**
16	File Form DIR-12 – Changes in Directors / KMP (if any director appointed, re-appointed or resigned at / consequent to AGM)	Section 168/170 r/w Rule 18, Companies (Appointment & Qualification of Directors) Rules, 2014	**Within 30 days of change / AGM**

Important Notes:

1. All NSE Emerge filings must be submitted via the NEAPS portal (neaps.nseindia.com) and/or the NSE Listing Centre as applicable.

2. The Compliance Officer (as defined under Reg. 6, SEBI LODR) is primarily responsible for timely submissions; non-compliance attracts monetary penalties and may trigger GSM/ASM surveillance.

3. ROC / MCA filings are to be made on the MCA V3 portal (www.mca.gov.in). Late filing attracts ₹100 per day penalty per form (AOC-4, MGT-7 etc.) with no upper cap.