PRE-AGM COMPLIANCE CHECKLIST

Statutory & Regulatory Timeline | NSE SME Emerge Listed Entity

Compiled under: Companies Act 2013 • SEBI (LODR) Regulations 2015 • SS-2 • NSE SME Emerge Listing Requirements

S.N.	Compliance Event & Description	Legal / Regulatory Reference	Timeline / Due Date
PHASE 1 — BOARD-LEVEL PREPARATORY ACTIONS			
1	**Board Resolution to Hold AGM** The Board passes a resolution fixing the date, time, and venue/mode of the AGM; approves the agenda items; authorises signing and dispatch of notice; and approves the Directors' Report and Audited Financial Statements for the relevant financial year.	Section 96 & 173, Companies Act, 2013; SS-1; Regulation 29, SEBI (LODR) Regulations, 2015	Board meeting to be convened with proper 7-day notice. Outcome of board meeting to be intimated to NSE Emerge within 30 minutes of closure of the meeting.
2	**Intimation to Stock Exchange – Board Meeting Notice** Prior intimation to NSE Emerge of the scheduled Board Meeting at which financial results, dividend, or other price-sensitive agenda items will be considered. For SME Emerge, intimation is submitted through the NSE Electronic Application Processing System (NEAPS) / NSE Listing Centre.	Regulation 29(1) & 29(2), SEBI (LODR) Regulations, 2015	At least 2 working days in advance of the board meeting.
3	**Approval of Annual Report & Directors' Report** The Board approves the Audited Financial Statements (standalone, and consolidated if applicable), the Directors' Report (including mandatory disclosures under Section 134), the Corporate Governance Report, and the Management Discussion & Analysis.	Section 134 & 136, Companies Act, 2013; Regulation 34(2) & Schedule V, SEBI (LODR) Regulations, 2015	At or before the Board Meeting convening the AGM. Annual Report must be filed with NSE Emerge simultaneously with dispatch to shareholders.
4	**Engagement and consent letter from the proposed Scrutinizer** The company sends an engagement letter to the proposed scrutinizer, who furnishes a consent letter confirming willingness to act as scrutinizer for the e-voting and poll process at the AGM	Rule 20(4)(ix), Companies (Management and Administration) Rules, 2014; SS-2	Board appointment before dispatch of Notice.
5	**Intimation of Board Meeting Outcome to NSE Emerge** Outcome of the Board Meeting — including approval of financial results, recommendation of dividend (if any), AGM date, and name of scrutinizer — is submitted to NSE Emerge within the stipulated time via the Listing Centre / NEAPS portal.	Regulation 30 read with Schedule III, SEBI (LODR) Regulations, 2015	Within 30 minutes of closure of the Board Meeting.

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PHASE 2 — BOOK CLOSURE & RECORD DATE			
6	**Intimation of Book Closure / Record Date to NSE Emerge** Where the AGM agenda includes dividend declaration, rights issue, or any other corporate action requiring a Record Date or Book Closure, intimation specifying the purpose and proposed date is submitted to NSE Emerge.	Section 91, Companies Act, 2013; Regulation 42, SEBI (LODR) Regulations, 2015	At least 3 working days in advance (at least 7 working days for a corporate action under a scheme of arrangement covered by Reg. 37), excluding the date of intimation and the record date. Further there should be time gap of 30 days between two consecutive Record Date.
7	**Newspaper Advertisement for Book Closure** A public notice of the Book Closure is published at least once in a vernacular newspaper in the principal vernacular language of the district where the registered office is situated, and at least once in an English newspaper having wide circulation in the locality.	Section 91, Companies Act, 2013; Rule 10, Companies (Management and Administration) Rules, 2014	Publication at least 7 clear days before commencement of Book Closure, excluding the date of publication and commencement.
8	**Finalisation of Cut-off Date for E-Voting** The cut-off date is fixed to determine members eligible to vote by remote e-voting and at the AGM. Only members holding shares (physical or demat) as on this date are entitled to vote.	Rule 20(2), Explanation (ii), Companies (Management and Administration) Rules, 2014	A date not earlier than 7 days before the date of the AGM. Must be disclosed in the AGM Notice.
PHASE 3 — NOTICE PREPARATION & DISPATCH			
9	**Preparation of AGM Notice with E-Voting Instructions** The AGM Notice is drafted incorporating: agenda items (ordinary and special business), explanatory statement under Section 102 for special business, e-voting instructions, cut-off date, remote e-voting period, scrutinizer details, and route map of venue. For NSE SME Emerge listed companies with more than 200 shareholders, e-voting is mandatory.	Section 101 & 102, Companies Act, 2013; Rule 20, Companies (M&A) Rules, 2014; SS-2; Regulation 36, SEBI (LODR) Regulations, 2015	Notice finalised before dispatch. Minimum 21 clear days' notice required (shorter notice permissible only with consent of 95% of members entitled to vote).
10	**Intimation to Depositories (NSDL / CDSL)** Confirmation is sent to NSDL and CDSL regarding the RTA's appointment for e-voting, the name of the Scrutinizer, AGM date, e-voting start/end dates, cut-off date, notice date, and dispatch date.	Rule 20, Companies (M&A) Rules, 2014; Depository Operating Instructions	At least 7 days before commencement of remote e-voting, and in any case before / simultaneously with dispatch of Notice.
11	**Dispatch of AGM Notice & Annual Report to Shareholders** Notice of AGM with e-voting instructions and the Annual Report (full or abridged salient features) dispatched: electronically to shareholders whose e-mail IDs are registered, and physically to remaining shareholders, all directors, auditors, and Secretarial Auditor. NSE SME Emerge companies must also send notice to debenture trustees and other applicable creditors.	Section 101, Companies Act, 2013; Regulation 36, SEBI (LODR) Regulations, 2015; SS-2	At least 21 clear days before the date of the AGM. For e-mail dispatch, intimation of the AGM is sent to all registered e-mails simultaneously.

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12	**Filing of Notice & Annual Report with NSE Emerge** A copy of the Notice of AGM and the Annual Report dispatched to shareholders is simultaneously filed with NSE Emerge through the Listing Centre. The Annual Report includes the mandatory segments under Schedule V, SEBI (LODR) Regulations, 2015.	Regulation 34(1) & 34(6)(ii) read with Schedule V; Regulation 46(2), SEBI (LODR) Regulations, 2015	Not later than the date of dispatch to shareholders. Annual Report to be filed within 21 working days from the date of AGM (Regulation 34(1)).
13	**Upload on Company's Website** The AGM Notice, Annual Report, e-voting details (platform link, period, user ID/password procedure), details of business to be transacted, dividend information (if applicable), and newspaper advertisement are uploaded on the company's website.	Rule 20(4), Companies (M&A) Rules, 2014	Simultaneously with dispatch to shareholders; to remain hosted at least until 7 days after conclusion of AGM.
PHASE 4 — NEWSPAPER ADVERTISEMENT & E-VOTING PERIOD			
14	**Newspaper Advertisement – E-Voting & AGM Notice** A public notice is published at least once in a vernacular newspaper circulating widely in the district of the registered office and at least once in an English newspaper having nationwide circulation. The notice must include: AGM date/time/venue, e-voting period, cut-off date, website link, and manner for new members to obtain login credentials.	Rule 20(4)(v), Companies (M&A) Rules, 2014; Regulation 47, SEBI (LODR) Regulations, 2015	Immediately on completion of dispatch of notices; at least 21 days before the AGM. Under Regulation 47, NSE Emerge companies must publish financial results, notices of board meetings, and AGM notices in newspapers.
15	**Commencement of Remote E-Voting** The remote e-voting window opens on the designated platform (NSDL / CDSL / authorised agency), allowing all eligible members (as on the cut-off date) to cast votes electronically from any location. The scrutinizer monitors the e-voting process.	Rule 20(4)(vi) & Rule 20(4)(vii), Companies (M&A) Rules, 2014; Section 108, Companies Act, 2013	E-voting must remain open for a minimum of 3 consecutive days. The remote e-voting period commences at 9:00 a.m. on the date specified in the Notice.
16	**Closure of Remote E-Voting** The remote e-voting facility is blocked at the close of business on the day preceding the AGM. Members who have already cast votes cannot recast or modify. The scrutinizer downloads the e-voting data from the platform.	Rule 20(4)(vi) & (viii), Companies (M&A) Rules, 2014	Closes at 5:00 p.m. on the day immediately preceding the date of AGM.
PHASE 5 — PRE-AGM DOCUMENT & GOVERNANCE READINESS			
17	**Statutory Registers & Documents at Registered Office** The following must be kept ready and available for inspection during the notice period and at the AGM venue: Register of Members (Form MGT-1); Register of Directors & KMP (MBP-1); Register of Contracts (MBP-4); Register of Loans, Guarantees, Investments (Form MBP-2); Proxy Register (Form MGT-11); Attendance Register; and the Annual Report.	Sections 88, 170 and 189, Companies Act, 2013 read with SS-2	Open for inspection from the date of dispatch of the notice up to the date of the AGM

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18	**Proxy / Authorization Forms** Members (other than individuals who can appoint proxies under Section 105) holding shares as on the cut-off date may appoint proxies. Proxy forms (Form MGT-11) duly stamped must be lodged with the company. Proxies cannot vote on a show of hands. Authorization letters for body corporates (under Section 113) must be received before the AGM.	Section 105 & 113, Companies Act, 2013; SS-2; Rule 19, Companies (M&A) Rules, 2014	Proxy forms must be received at least 48 hours before the commencement of the AGM. Authorization letters for body corporates accepted up to the time of the AGM.
19	**VC / OAVM Readiness (where applicable)** Where the AGM is conducted or also made available through Video Conferencing / Other Audio-Visual Means: two-way teleconferencing; mechanism for members to pose questions in advance by e-mail; a helpline number via RTA / technology provider; and capacity for at least 1,000 members on a first-come-first-served basis. Video recordings must be preserved.	MCA General Circulars; SS-2; Regulation 46(2), SEBI (LODR) Regulations, 2015	In place before and throughout the AGM.