Mobile: +91 93310 15252
Email: kothari.navin@yahoo.com
Website: www.csnkassociates.com

# COMPLIANCE CHART

SME Listed Company — NSE Emerge Platform

*SEBI (LODR) Regulations, 2015 · Companies Act, 2013*

## PART A

**SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

### A1. Quarterly Compliances

| Regulation | Compliance Requirement | Timeline / Deadline |
|---|---|---|
| Reg. 13(3) & 27(2) | Integrated Filing — Governance: includes Statement of Investor Grievances (number received, resolved & pending) and Corporate Governance Report (board composition, committee details, compliance affirmations) | Within 30 days from end of each quarter |
| Reg. 76 (DP Reg. 2018) | Reconciliation of Share Capital Audit Report — submitted by Practicing CA / CS confirming share capital reconciles with depository records | Within 30 days from end of each quarter |
| Reg. 74(5) (DP Reg. 2018) | RTA Certificate confirming demat compliance — certificate from Registrar & Transfer Agent | Within 15 days of receipt from RTA (typically within 15 days of quarter end) |

### A2. Half Yearly Compliances

| Regulation | Compliance Requirement | Timeline / Deadline |
|---|---|---|
| Reg. 32 | Statement of Deviation and Variation | Within 45 days from end of half year |
| Reg. 33 | Financial Result | Within 45 days from end of half year |
| Reg. 31 (b) | Holding of securities and shareholding pattern separately for each class of securities | Within 21 days from end of half year |
| Reg. 9 (PIT Reg.) | Closure of Trading Window | From end of half year to 48 hours declaration of Financial result |
| Reg 23(9) | RPT (in XBRL) | As on the date or before submitting Financial Result |

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## A2. Annual Compliances

| Regulation | Compliance Requirement | Timeline / Deadline |
|---|---|---|
| Reg. 14 | Annual Listing Fees — payment to NSE for continued listing of securities | As per fee schedule notified by NSE (typically by April 30 each year) |
| Reg. 33 | Financial Result | Within 60 days from end of FY |
| Reg. 34(1) | Annual Report — submit to stock exchange simultaneously with dispatch to shareholders; must include Secretarial Audit Report | Not later than date of dispatch to shareholders |
| Reg. 30(2) | Prior Intimation of Annual General Meeting date to stock exchange | At least 21 clear days in advance of AGM date |

## A3. Event-Based Compliances

| Regulation | Compliance Requirement | Timeline / Deadline |
|---|---|---|
| Reg. 6(1) & Reg. 30 | Appointment / Change of Compliance Officer — must be a qualified Company Secretary; intimate exchange with name, designation and contact details | Within 12 hours of appointment or change |
| Reg. 7(5) | Appointment of Share Transfer Agent (STA) — intimation of agreement / change of STA to exchange | Within 7 days of executing agreement with STA |
| Reg. 29 | Prior Intimation of Board Meeting — for agenda items: financial results, dividend declaration, buyback, fund-raising, bonus issue, voluntary delisting, sub-division, consolidation, alteration in capital structure, change in form/nature of securities. Mention the date of board meeting in intimation. | At least 2 clear working days in advance — excluding date of intimation and date of meeting |
| Reg. 30(6) & Schedule III | Disclosure of Material Events / Information to exchange (corporate actions, litigation outcomes, change in management, financial defaults, etc.) — 30 minutes if event occurs after board meeting during market hours; 24 hours for externally triggered events; 12 hours for specific items under Schedule III Part A | 30 minutes (post-board during trading hours); 12 hours / 24 hours depending on nature and source of event |
| Reg. 31(1)(a) | Shareholding Pattern — prior to initial listing of any class of securities | 1 working day prior to listing of securities |
| Reg. 31(1)(c) | Shareholding Pattern — on capital restructuring resulting in change exceeding 2% of paid-up capital | Within 10 days of such change exceeding 2% of total paid-up share capital |
| Reg. 37(2) | Draft Scheme of Arrangement — obtain Observation Letter or No-Objection from stock exchange before filing with NCLT / court | Obtain observation letter or no objection letter from Stock Exchange before filing scheme with NCLT or any |

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| Regulation | Compliance Requirement | Timeline / Deadline |
|---|---|---|
| | | court / tribunal |
| Reg. 42 | Record Date / Book Closure — fix and intimate record date for dividend, rights issue, bonus, buy-back etc. Minimum 3 working days gap (excluding date of intimation and record date) from intimation to record date | Intimate exchange at least 3 working days before record date (excluding both dates) |
| Reg. 44(3) | Voting Results — e-voting results along with Scrutinizer’s Report submitted to exchange | Within 48 hours of conclusion of General Meeting |
| Reg. 46 | Company Website — maintain functional website with prescribed information (AoA, MoA, board profiles, policies, financial results, annual report, corporate announcements, shareholding pattern, contact details) | Continuous; update within 2 working days of any change in prescribed content |

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# PART B

## Companies Act, 2013 — Compliance Calendar

*Note: LODR-specific compliances (AGM, financial results, annual report, shareholding pattern, book closure etc.) that overlap with Companies Act provisions are governed by LODR and not duplicated below.*

## B1. Half-Yearly Compliances

| Compliance | Form | Timeline / Requirement |
|---|---|---|
| MSME-1 — Return of outstanding payments to MSME vendors/suppliers exceeding 45 days | Form MSME-1 | April 30 (for Oct–Mar period) and October 31 (for Apr–Sep period) |

✦ **Note:** *PAS-6 (Reconciliation of Share Capital Audit) under Rule 9A of Companies (Prospectus and Allotment of Securities) Rules, 2014 is now effectively covered under LODR Regulation 76 (DP Regulations). No separate PAS-6 filing is required by SME listed entities.*

## B2. Annual Compliances

| Compliance | Section / Form | Timeline / Requirement |
|---|---|---|
| Director Interest Disclosure — Form MBP-1 to be submitted to Company at first Board Meeting of each financial year | Sec. 184 \| Form MBP-1 | At first Board Meeting of each financial year |
| Director Disqualification Declaration — Form DIR-8 confirming non-disqualification | Sec. 164 \| Form DIR-8 | At first Board Meeting of each financial year |
| Board Meetings — minimum 4 per calendar year; maximum gap of 120 days between any two consecutive meetings | Sec. 173 | Throughout the financial year |
| DPT-3 — Annual return of deposits / outstanding loans not considered deposits | Sec. 73 \| Form DPT-3 | On or before 30 June every year |
| MGT-14 — Filing of Board Resolutions (Financial Statements, Board Report, Borrowings, investments, etc.) with ROC | Sec. 179 \| Form MGT-14 | Within 30 days of passing the resolution |
| Filing of Financial Statements with ROC | Sec. 137 \| AOC-4 / AOC-4 XBRL | Within 30 days from date of AGM |
| Filing of Annual Return with ROC | Sec. 92 \| MGT-7 / MGT-7A | Within 60 days from date of AGM |
| CSR-2 — Annual CSR Return (only if CSR provisions apply under Sec. 135) | Sec. 135 \| Form CSR-2 | Filed along with Form AOC-4 |

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## B3. Minutes of Meetings

| Compliance | Section / Form | Timeline / Requirement |
|---|---|---|
| Minutes of Board Meetings — draft minutes prepared and circulated to all directors within 15 days of conclusion of meeting; entered in minute book within 30 days; signed by Chairman of that meeting or next meeting | Sec. 118 \| SS-1 (ICSI) \| Rule 25, Companies (Mgmt. & Admin.) Rules, 2014 | Draft circulated within 15 days; entered in minute book within 30 days; signed within 30 days (by Chairman of that or next meeting) |
| Minutes of General Meetings (AGM / EGM / Postal Ballot) — entered in minute book within 30 days; signed by Chairman of that meeting within 30 days or next GM in case of inability | Sec. 118 \| SS-2 (ICSI) \| Rule 25 | Entered within 30 days of conclusion; signed within 30 days or at next GM |
| Minutes of Committee Meetings (Audit Committee, NRC, SRC, and any other Board committee) — same requirements as Board meetings: draft circulated within 15 days; entered within 30 days; signed by Chairman | Sec. 118 \| SS-1 (Explanation) — committees covered \| Rule 25 | Draft circulated to committee members within 15 days; entered within 30 days; preserved permanently |
| Maintenance of Minute Books — separate minute book for each class of meeting (Board, General Meetings, each Committee); may be physical or electronic with timestamp | Sec. 118 \| Rule 25 | Continuous; preserved permanently at Registered Office or such place as approved by Board |
| Circulation of signed minutes to Directors — certified extract of signed minutes circulated to all directors by Company Secretary | SS-1 | Within 15 days of signing of minutes |
| Resolutions passed by Postal Ballot — recorded in minute book of General Meetings within 30 days as if passed at GM | Sec. 110 \| Sec. 118 \| Rule 25 | Within 30 days of declaration of result |

✦**Note:** *Secretarial Standard SS-1 covers meetings of Board and all its Committees. SS-2 covers General Meetings. Both are mandatorily applicable under Sec. 118(10) of Companies Act, 2013.*

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## B4. Mandatory Statutory Registers

| Register | Section / Form | Applicability |
|---|---|---|
| Register of Members | Sec. 88 \| MGT-1 | Every company — continuous maintenance |
| Register of Directors, KMP & their Shareholding | Sec. 170 \| MBP-1 format | Every company — updated within 7 days of any change |
| Register of Contracts / Arrangements in which Directors are Interested | Sec. 189 \| MBP-4 | Every company — entered at each meeting where interested |
| Register of Significant Beneficial Owners | Sec. 90 \| BEN-3 | All applicable companies |
| Register of Charges | Sec. 85 \| CHG-7 | If any charge is created over company assets |
| Register of Deposits / Outstanding Loans | Sec. 73 & 76 | If deposits accepted or applicable loans outstanding |
| Register of Loans, Guarantees, Securities & Acquisitions | Sec. 186 \| MBP-2 | If inter-corporate loans / investments / guarantees given |
| Register of Investments not in Company's Name | Sec. 187 \| MBP-3 | If applicable |
| Register of Renewed & Duplicate Share Certificates | Sec. 46 \| SH-2 | If duplicate certificates are issued |
| Register of Debenture Holders | Sec. 88 \| MGT-2 | If debentures are issued |
| Register of Shares / Securities Bought Back | Sec. 68 \| SH-10 | If buy-back of shares is undertaken |
| Register of Employee Stock Options | Sec. 62(1)(b) \| SH-6 | If ESOP scheme is in operation |
| Register of Sweat Equity Shares | Sec. 54 \| SH-3 | If sweat equity shares are issued |