

ABHISHEK WAGH & ASSOCIATES

Practicing Company Secretaries, Mumbai

Website: www.csabhishekwagh.com • **Email id:** abhishek@csabhishekwagh.com • **Mob:** 9920266662

Secretarial Compliances Activity Sheet for Q1 (For March 31, 2025 quarter and year-end)

Regulatory	Interval	Regulation	Compliance/Disclosures/Report	Timeline	Due Date	Reference Note
SEBI	Quarterly	Closure of Trading Window	Close the Trading Window for Insiders	Before end of the quarter	Monday, 31 March, 2025	-
			Notice to Directors regarding trading window closure	Before end of the quarter	Monday, 31 March, 2025	-
			Closure of Trading Window in CDSL/NSDL portal for freezing of PAN of Designated Persons	2 days Trading Days before end of the Quarter	Thursday, 27 March, 2025	-
MCA	Annual	Section 184(1)	Form MBP-1 - Disclosure of Interest and other Directorships by Directors	On or before the date of first Board Meeting	Tuesday, 1 April, 2025	-
MCA	Annual	Section 149	Disclosure of Independence by Independent Directors	On or before the date of first Board Meeting	Tuesday, 1 April, 2025	-
SEBI	Annual	Regulation 31 (4)	Disclosure of share pledged by the promoters, to Stock Exchange and Audit Committee	Within seven working days from the end of each financial year	Wednesday, 9 April 2025	-
SEBI	Quarterly	Regulation 74(5) DP Regulations	RTA Certificate	Within 15 days from the receipt of certificate from RTA	Tuesday, 15 April, 2025	-
SEBI	Quarterly	Regulation 27(2)(a)	Integrated Corporate Governance Report (ICGR) or Non Applicability of CG disclosure The ICGR shall include - a. Composition of Board of Directors b. Composition of Committee c. Meeting of Board of Directors d. Meeting of Committees e. Affirmations f. Investor Grievance Redressal Report g. Disclosure of Loans / Guarantees / Comfort Letters / Securities Etc.	Within 30 days from the end of the quarter.	Wednesday, 30 April, 2025	Note 4& 6

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			h. Acquisition of shares or voting rights by listed entities in an unlisted company, aggregating to 5% or any subsequent change in holding exceeding 2% i. Imposition of fine or penalty which are lower than the monetary thresholds specified under Para A(20) of Part A of Schedule III of LODR. j. Updates on ongoing tax litigations or disputes k. Website affirmations l. Affirmations w.r.t. compliance with corporate governance provisions			
SEBI	Quarterly	Regulation 31 (1) (b)	Disclosure of Shareholding Pattern	System Driven Disclosure		Note 5
SEBI	Annual	Regulation 14	Payment of listing fees & Other charges	Within 1 month of the end of 31st March every year	Wednesday, 30 April, 2025	-
SEBI	Annual	Regulation 40 (9)	Certificate from Practicing Company Secretary	Discontinued		Note 3
SEBI	Quarterly	Regulation 76 of DP Regulations	Share Capital Reconciliation Report	Within 30 days from the end of the Quarter.	Wednesday, 30 April, 2025	Note 6
SEBI	Quarterly	Regulation 55A of DP Regulations	Excel of Share Capital Reconciliation Report	Within 30 days from the end of the Quarter.	Wednesday, 30 April, 2025	Note 6
SEBI	Annual	Regulation 7 (3)	Certificate of Share Transfer Agent counter signed by Compliance Officer	Discontinued		Note 3
SEBI	Quarterly	Regulation 13 (3)	Statement of Grievance Redressal Mechanism	Discontinued		Note 4& 6
MCA	Annual	Vide Gazette notification S.O. 5622(E) dated 02.11.2018	MSME Form 1 - Half-yearly return with the registrar in respect of outstanding payments to Micro or Small Enterprise.	Within 30 days from the end of the financial year.	Wednesday, 30 April, 2025	-

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SEBI	Annual	Circular No. SEBI/HO/DDHS/CIR/P/2018/144	Annual Disclosure requirements for large entities	Within 45 days of the end of the FY	Thursday, 15 May, 2025	-
MCA	Quarterly	Section 173	Notice of Board Meeting and Audit Committee Meeting	Atleast 7 days before the Board Meeting	Friday, 23 May, 2025	-
SEBI	Quarterly	SEBI Circular	Entry of sharing of USPI i.e., financial data in SDD software	on or before sharing financials data internally and externally	on or before sharing financials data internally and externally	-
SEBI	Quarterly	Regulation 29 (1) (a) and Regulation 29(2)	Prior intimation of Board meeting for Financial Results viz. quarterly, half yearly, or annual along with XBRL	At least two working days in advance (excluding the date of the intimation and date of the meeting)	Tuesday, 27 May, 2025	-
SEBI	Annual	Regulation 33	Board Meeting to approve the annual audited Standalone and Consolidated financials along with declaration of modified / unmodified opinion of the Auditor	Within 60 days of the end of financial year	Friday, 30 May, 2025	-
SEBI	Annual	Regulation 30 (6)	Outcome of Board Meeting - Disclosure of Financials Statements	Disclose Financial Statements approved by the Board to stock exchange(s) within 30 minutes of the end of the Board Meeting or within 3 hours of Board Meeting where Board Meeting ended after trading hours but more than three hours before the beginning of the normal trading hours of the next trading day	Friday, 30 May, 2025	Note 1

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SEBI	Annual	Regulation 33 (3) (a)	Integrated Financial Results (IFR) along with Declaration of unmodified/modified opinion IFR shall include- 1. Annual audited financials 2. Statement on deviation or variation for proceeds of funds raised 3. Disclosure of outstanding default on Loans and Debt Securities 4. Disclosure of Related Party Transactions 5. Statement on Impact of Audit Qualifications	Within 60 days from the end of the quarter Within 90 days from the end of the quarter (For under IBC companies, in case Resolution plan is approved in the same quarter)	Friday, 30 May, 2025	Note 1
SEBI	Half yearly	Regulation 23 (9)	Disclosures of related party transactions/ non-applicability disclosure	Discontinued		Note - 4
SEBI	Annual	Regulation 26 (3)	Annual affirmations for compliance with code of conduct	At the 1st BM in every Financial Year	Friday, 30 May, 2025	-
SEBI	Quarterly	Regulation 47	Newspaper Publication of Unaudited Financial Results or Quick Response Code (QR Code) to access the financials virtually	within 48 hours of Board Meeting	Monday, 2 June, 2025	Note - 2
SEBI	Quarterly	Regulation 47	Newspaper Publication of Unaudited Financial Results or Quick Response Code (QR Code) to access the financials virtually	within 48 hours of Board Meeting	Monday, 2 June, 2025	Note - 2
MCA	After every Board / Committee meeting	Section 118	Minutes of the Board Meeting and Committee Meeting shall be entered in minutes book	within 30 days of the Board / Committee meeting	Sunday, 29 June, 2025	-
MCA	Annual	Rule 16A of the Companies (Acceptance of Deposits) Rules, 2014	Form DPT 3	yearly return for filing return of deposit or particulars of transaction not considered as deposit or both	Monday, 30 June, 2025	-

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MCA	Annual	Section 117	Form MGT-14 - Filing of resolutions with MCA regarding Board Report and Annual Accounts	30 days from the date of financial statements and Board Report approved by the Board of Directors	Monday, 30 June, 2025	-

Note:

- The outcome of Board Meeting, wherein audited financials and declaration of unmodified/modified opinion of the statutory auditor was approved, shall be given as per the following timeline:
 - Within 30 minutes:** If the board meeting closes during the trading hours or not more than 3 hours before the opening of next trading day.
 - Within 3 hours:** if the board meeting ends after normal trading hours but at least three hours before the start of the next trading day's normal hours.
- The Listed Entity has below two options for **publication of financials in newspaper**:
 - Publish **completed financials** as it used to do before the Amendment or
 - Publish a **QR Code** and the details of the webpage where complete financial results along with the adverse opinion of the Auditor are accessible
- The following yearly disclosure/certificates have been **discontinued**:
 - PCS certificate - under Reg 7(3) of SEBI LODR
 - PCS certificate - under Reg 40(9) of SEBI LODR
- The following disclosures have been **discontinued and integrated in other disclosure**:
 - Quarterly Investor Grievance Report under Reg 13(1) - Integrated with Integrated Corporate Governance Report
 - Half yearly RPT statement under Reg 23(9) - Integrated with Integrated Financial Results
 - Quarterly Statement of Deviation and Variation under Reg 32(1) - Integrated with Integrated Financial Results
 - Quarterly disclosure of outstanding default on loans / debt securities under Reg 30 - Integrated with Integrated Financial Results
- The manual filing of the following disclosure is **discontinued and integrated in System Driven Disclosure** by Stock Exchanges:
 - Shareholding Pattern under Reg 31
 - New rating(s) or revision in ratings under Reg 30 (6)
- The following disclosures fall under the **Single Filing System**, meaning that companies are required to upload a particular disclosure on only one stock exchange, and it will be automatically disseminated to the other stock exchanges:
 - Integrated Corporate Governance Report under Regulation 27(2)
 - Reconciliation of Share Capital Audit Report under Regulation 76 of the DP Regulations