

# ABHISHEK WAGH & ASSOCIATES

Practicing Company Secretaries, Mumbai

Website: [www.csabhishekwagh.com](http://www.csabhishekwagh.com) • Email id: [abhishek@csabhishekwagh.com](mailto:abhishek@csabhishekwagh.com) • Mob: 9920266662

## Secretarial Compliances Activity Sheet for Q3 (For September 30, 2025 quarter end)

Unlisted private and public companies should follow only the Compliances marked as 'MCA' and 'RBI'

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	Tuesday, 30 September, 2025	-
			Notice to Directors regarding trading window closure	Before end of the quarter	Tuesday, 30 September, 2025	-
			Closure of Trading Window in CDSL/NSDL portal for freezing of PAN of Designated Persons and their relatives	2 Trading Days before end of the Quarter	Friday, 26 September, 2025	Note 1
SEBI	Quarterly	Regulation 74(5) DP Regulations	RTA Certificate	Within 15 days from the receipt of certificate from RTA	Wednesday, 15 October, 2025	-
SEBI	Quarterly	Regulation 27(2)(a)	Integrated Corporate Governance Report (ICGR) or Non Applicability of CG disclosure	Within 30 days from the end of the quarter.	Thursday, 30 October, 2025	Note 2&3
SEBI	Quarterly	Regulation 31 (1) (b)	Disclosure of Shareholding Pattern	Within 21 days from the end of the quarter	Tuesday, 21 October, 2025	Note 4
SEBI	Quarterly	SEBI Circular	SDD Certificate	Within 21 days from the end of the quarter	Tuesday, 21 October, 2025	Note 5
SEBI	Quarterly	Regulation 76 of DP Regulations	Share Capital Reconciliation Report	Within 30 days from the end of the Quarter.	Thursday, 30 October, 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.	Thursday, 30 October, 2025	Note 6
MCA	Annual	Section 137	Filing of Financial Statements with ROC in Form AOC-4/AOC-4XBRL	Within 30 days from the AGM	Wednesday, 29 October, 2025 (Considering the AGM is held on September 30, 2025)	-

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MCA	Half yearly	Vide Gazette notification S.O. 5622(E) dated 02.11.2018	MSME Form 1	Within 30 days from the end of the half year.	Thursday, 30 October, 2025	
MCA	Annual	Section 34(2) and 34(3) of The Limited Liability Partnership Act, 2008	Form 8	On 30th October of every year	Thursday, 30 October, 2025	-
MCA	Quarterly	Section 173	Notice of Board Meeting and Audit Committee Meeting	At least 7 days before the Board Meeting	Thursday, 6 November, 2025 (Considering the BM is scheduled on the last date i.e., November 14, 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, 11 November, 2025 (Considering the BM is scheduled on the last date i.e., November 14, 2025)	-

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SEBI	Quarterly	Regulation 33	Board Meeting to approve the quarterly unaudited Standalone and Consolidated financials along with Limited Review Report of the Auditor	Within 45 days of the end of financial year	Friday, 14 November, 2025	-
SEBI	Quarterly	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.	Friday, 14 November, 2025 (Considering the BM is held on November 14, 2025)	Note 7
SEBI	Quarterly	Regulation 33 (3) (a)	Integrated Financial Results (IFR) along with Declaration of unmodified/modified opinion	Within 45 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, 14 November, 2025 (Considering the BM is held on November 14, 2025)	Note 8
SEBI	Quarterly	Regulation 47	Newspaper Publication of Unaudited Financial Results and Quick Response Code (QR Code) to access the financials virtually	within 48 hours of Board Meeting	Sunday, 16 November, 2025 (Considering the BM is held on November 14, 2025)	-
SEBI	Quarterly	Regulation 46	Update the website of the Company.	Within 2 working days of the particular compliance		Note 9

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Regulatory	Interval	Regulation	Compliance/Disclosures/Report	Timeline	Due Date	Reference Note
MCA	Annual	Section 92	Annual Return in Form MGT-7	Within 60 day of Annual General Meeting held	Friday, 28 November, 2025 (Considering the AGM is held on September 30, 2025)	
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	Saturday, 13 December, 2025 (Considering the BM is held on November 14, 2025)	-
MCA	Annual	Section 117	Form MGT-14 - Filing of resolutions with MCA	30 days from the date of Board Meeting	Saturday, 13 December, 2025 (Considering the BM is held on November 14, 2025)	-

### Note:

- As per SEBI Circular No. SEBI/HO/ISD/ISD-PoD-2/P/CIR/2025/55 dated April 21, 2025, the PANs of relatives of Designated Persons are required to be frozen during the trading window closure period, i.e., from the preparation of financial results until their declaration, with effect from October 1, 2025.

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## 2. The ICGR shall include –

Sr. No.	Particular	Sr. No.	Particular
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.	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
m.	Disclosure of Loans / Guarantees / Comfort Letters / Securities Etc	n.	Affirmations on compliance requirements for AGM

## 3. Discontinued Disclosures Now Integrated Elsewhere

The following regulatory disclosures have been discontinued as standalone filings and are now integrated with other periodic disclosures:

Regulation	Previous Disclosure	Now Integrated With
Reg. 13(1)	Quarterly Investor Grievance Report	Integrated Corporate Governance Report
Reg. 32(1)	Quarterly Statement of Deviation/Variation	Integrated Financial Results
Reg. 30	Quarterly Disclosure of Outstanding Defaults on Loans/Debt Securities	Integrated Financial Results

## 4. Expected Transition to System Driven Disclosures (SDD)

The following disclosures are expected to be moved to System Driven Disclosure (SDD) mode, though official confirmation from Stock Exchanges is still awaited:

- Shareholding Pattern under Regulation 31
- New rating(s) or revision in ratings under Regulation 30(6)

## 5. Mandatory Filing of SDD Certificate

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Filing of the SDD Certificate is mandatory if the listed entity has not complied with SDD-related provisions.

## 6. Single Filing System for Specific Disclosures

Under the Single Filing System, disclosures made on one stock exchange shall be automatically disseminated to all other stock exchanges. This applies to:

- Integrated Corporate Governance Report under Regulation 27(2)
- Reconciliation of Share Capital Audit Report under Regulation 76 of SEBI (Depositories and Participants) Regulations

## 7. Timeline for Outcome of Board Meeting on Financial Results

Where the Board Meeting includes approval of audited financials and the declaration of auditor opinion (modified/unmodified), the disclosure of outcome must be made as follows:

- Within 30 minutes: If the meeting ends during trading hours or within 3 hours before market opening on the next trading day.
- Within 3 hours: If the meeting ends after trading hours but at least 3 hours before the start of the next trading day.

## 8. IFR shall include the following:

- a. Financial Results
- b. Statement on deviation or variation for proceeds of funds raised
- c. Disclosure of outstanding default on Loans and Debt Securities
- d. Disclosure of Related Party Transactions
- e. Statement on Impact of Audit Qualifications

## 9. Following is to be updated on the website of the Company:

- Notice of Board Meeting held for considering the Financial Results
- Financial Results along with limited review report of the Auditor
- Shareholding Pattern

“Food is good for the nerves and the spirit. Courage comes from the belly – all else is desperation.”

- Charles Bukowski (Post Office)