

# 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 Q2 (For June 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	Monday, 30 June, 2025	-
			Notice to Directors regarding trading window closure	Before end of the quarter	Monday, 30 June, 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	Wednesday, 25 June, 2025	-
MCA	Annual/ Event based	Section 184(1)	Form MBP-1 - Disclosure of Interest and other Directorships by Directors	In Immediately next board meeting after change in the previous disclosure	-	-
SEBI	Quarterly	Regulation 74(5) DP Regulations	RTA Certificate	Within 15 days from the receipt of certificate from RTA	Tuesday, 15 July, 2025	-
RBI	Annual	Foreign Exchange Management (Non-Debt Instruments) Rules, 2019	FLA Return	15 July every year	Tuesday, 15 July, 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 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%	Within 30 days from the end of the quarter.	Wednesday, 30 July, 2025	Note 1

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			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	Within 21 day from the end of the quarter	Wednesday, 30 July, 2025	Note 2
SEBI	Quarterly	SEBI Circular	SDD Certificate	Within 21st day from the end of the quarter	Monday, 21 July, 2025	Note 3
SEBI	Quarterly	Regulation 76 of DP Regulations	Share Capital Reconciliation Report	Within 30 days from the end of the Quarter.	Wednesday, 30 July, 2025	Note 5
SEBI	Quarterly	Regulation 55A of DP Regulations	Excel of Share Capital Reconciliation Report	Within 30 days from the end of the Quarter.	Wednesday, 30 July, 2025	Note 5
SEBI	Quarterly	Regulation 13 (3)	Statement of Grievance Redressal Mechanism	Discontinued		Note 1
MCA	Quarterly	Section 173	Notice of Board Meeting and Audit Committee Meeting	At least 7 days before the Board Meeting	Thursday, 7 August, 2025 (Considering the BM is scheduled on the last date i.e., August 14, 2025)	-

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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)	Thursday, 7 August, 2025 (Considering the BM is scheduled on the last date i.e., August 14, 2025)	-
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	Thursday, 14 August, 2025	-
SEBI	Quarterly	Regulation 30 (6)	Outcome of Board Meeting - Disclosure of Financials Statements	Disclose Financial Statements ap-proved 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 be-ginning of the normal trading hours of the next trading day	Thursday, 14 August, 2025	Note 5

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Regulatory	Interval	Regulation	Compliance/Disclosures/Report	Timeline	Due Date	Reference Note
SEBI	Quarterly	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 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)	Thursday, 14 August, 2025	Note 1
SEBI	Quarterly	Regulation 47	Newspaper Publication of Unaudited Financial Results and Quick Response Code (QR Code) to access the fi-nancials virtually	within 48 hours of Board Meeting	Monday, 18 August, 2025	Note - 6
SEBI	Quarterly	Regulation 46	Update the following on website of the Company: 1. Notice of Board Meeting held for considering the Financial Results 2. Adopted Annual Financial Results along with the Declaration unmodified/ modified opinion of Auditor 3 Shareholding Pattern	Within 2 working days of the particular compliance		-
MCA	Yearly	Section 134	Board Meeting for Approval of Boards Report / Annual Report / Notice of AGM	before the AGM	Saturday, 6 September, 2025	

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Regulatory	Interval	Regulation	Compliance/Disclosures/Report	Timeline	Due Date	Reference Note
MCA / SEBI	Yearly	Section 101	Notice of AGM	21 days before the AGM (exclud-ing the date of dispatch of notice and the date of AGM)	Saturday, 6 September, 2025	-
MCA	Yearly	Section 96	Annual General Meeting	Within 6 Months from the end of FY	Tuesday, 30 September, 2025	-
MCA	After every Board / Committee meeting	Section 118	Minutes of the Board Meet-ing and Committee Meeting shall be entered in minutes book	within 30 days of the Board / Committee meeting	Sunday, 5 October, 2025	-
MCA	Annual	Section 117	<b>Form MGT-14 -</b> Filing of resolutions with MCA regarding approval of Board Meeting for Approval of Boards Report / Annual Report / Notice of AGM	30 days from the date of	Board Meeting	Sunday, 5 October, 2025
MCA	Annual	Section 153 and Rule 12A of the Companies (Appoint-ment and Qualification of Directors) Rules, 2014	DIR-3 KYC and DIR-3 KYC Web	before Septem-ber 30 of every year	Tuesday, 30 September, 2025	Note 7

### Note:

#### 1. 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 Re-port
Reg. 32(1)	Quarterly Statement of Deviation/Variation	Integrated Financial Results
Reg. 30	Quarterly Disclosure of Outstanding Defaults on Loans/Debt Securi-ties	Integrated Financial Results

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## 2. 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)

## 3. Mandatory Filing of SDD Certificate

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

## 4. 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

## 5. 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.

## 6. Publication of Financial Results in Newspapers

Listed entities have the following options for publishing financials in newspapers:

- **Optional:** Full financial results
- **Mandatory:** QR code and details of the webpage where full financials are available

## 7. Director KYC (DIR-3 KYC / DIR-3 KYC Web)

Condition	KYC Requirement
No DIN as on 31st March 2025	DIR-3 KYC not applicable
First-time filing or changes in personal details	File DIR-3 KYC form
KYC filed in previous year with no changes	File DIR-3 KYC Web form

Your time is limited, so don't waste it living someone else's life. Don't be trapped by dogma - which is living with the results of other people's thinking. Don't let the noise of others' opinions drown out your own inner voice. And most important, have the courage to follow your heart and intuition.

Steve Jobs