



## ***My Dear Friend***

I am presenting ***Thursday Publication for 75 FAQ's on Statutory Obligations for Companies operating in India***

- 1. This publication released under our awareness mission to help public under transparency of laws mechanism in India already inspired from thought process of Honorable Prime Minister***
- 2. Any kind of offences attracting Penalty + imprisonment (both).***
- 3. It's humbly suggested to stop committing offence.***
- 4. I trust that you will be enriched by reading this article***

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● ***With best wishes from CA. Satish Agarwal, New Delhi*** ●



## 75 FAQ's on Statutory Obligations for Companies operating in India

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## 75 FAQ's on Statutory Obligations for Companies operating in India

### (A) Statutory Obligations for Companies in India

#### 1. Obligations for preparing Cash Flow Statement

Companies (Accounting Standards) Rules, 2006 (AS 3) + Companies (Indian Accounting Standards) Rules, 2015 (Ind AS 7) (both)

(i) Applicability for obligations

- On 100% Public limited companies (Public Companies) + also Private limited companies (Private companies) (both) except specifically exempted

(ii) Not Applicability for obligations

- (a) On 100% One Person Companies (OPCs)
- (b) On 100% Small Private Limited Companies (SPLC)
- (c) On 100% Dormant Companies
- (d) On 100% Start-up Private companies

#### 2. Obligations for obtaining certificate (MGT-7) from co. secretary (Sec 92)

(Rule 11(2) of Chapter – VII of Companies (Management and Administration) Rules, 2014)

(i) Applicability for obligations

- (a) On 100% listed Companies
- (b) On 100% Non-listed companies
- (c) On 100% Private companies like:
  - (ca) When paid up share capital exceeding INR 50 Lac
  - or
  - (cb) When turnover exceeding INR 2 crore



- (ii) *Not Applicability for obligations*
  - (a) On 100% *One Person Companies (OPCs)*
  - (b) On 100% *Small Companies*
  - (c) On 100% *Start-up Private companies*

### **3. Obligations for obtaining certificate (MGT-8) from co. secretary (Sec 92)** *(Rule 11(2) of Chapter VII of Companies (Management and Administration) Rules, 2014)*

- (i) *Applicability for obligations*
  - (a) On 100% *listed companies*
  - (b) On 100% *Non-listed companies* + also *Private companies (both)* like:
    - (ba) When paid up share *capital exceeding INR 10 crore*
    - or*
    - (bb) When *turnover exceeding INR 50 crore*

- (ii) *Not Applicability for obligations*
  - On 100% *Public companies* + *Private companies (both)* when abovementioned *condition* + also *limit (both)* not applicable

### **4. Obligations for sending Notice for AGM or EGM to shareholders (Section 101)**

- (i) To 100% *Directors*
- (ii) To 100% *Shareholders*
- (iii) To 100% *Statutory Auditor(s)*
- (iv) To 100% *Debentures Trustees*
- (v) To 100% *other recipients* may be specified in future by MCA

### **5. Obligations for E-Voting Facility (EVF) to shareholders (Section 108)**

- 100% *listed companies* required to provide *e-voting facility* for casting vote by *Shareholders* in AGM or EGM



## 6. **Obligations for Postal Ballot Facility (PBF) to shareholders (Section 110)**

- (i) 100% **Public** companies + **Private** companies (**both**) required to provide PBF for casting vote by Shareholders in AGM or EGM
- (ii) **Postal ballot not required like:**
  - (a) For **OPC**
  - (b) For 100% **Public** companies + **Private** companies (**both**) when shareholders not exceeding INR 200

## 7. **Obligations for Preparing Directors Report for shareholders (Section 134)**

- 100% **Public** companies + **Private** companies (**both**) required to prepare required information's referred under CA, 2013 + rules + provisions relevant under other acts like SEBI, 1992 + etc. (**all**)

## 8. **Obligations for maintaining Internal Financial Control (IFC) (Sec 134(5))**

- (i) **Applicability for obligations**
  - On 100% **Public** companies + **Private** companies (**both**) required except specifically exempted
- (ii) **Non Applicability for obligations**
  - (a) On 100% **One Person Companies (OPCs)**  
+ (**plus**)
  - (b) On 100% **Small Companies** when turnover not exceeding 50 crore or aggregate borrowings from banks + **Financial institutions (both together)** not exceeding INR 25 crore
- (iii) **Not applicability's Exemption not permitted**
  - (a) When company already made default in filing of financial statements referred under Section 137 of CA, 2013  
or
  - (b) When company already made default in filing of annual return referred under Section 92 of CA, 2013





## 9. **Obligations for Corporate Social Responsibility (CSR) Committee (Sec 135)**

*(Rule 3 of Chapter XI of companies (Appointment and Qualifications of Directors) Rules, 2014*

### *(i) Applicability for obligations*

- On 100% **Private** companies + **Public** companies (**both**) like:

*(a) When Net worth exceeding INR 500 crore*

*or*

*(b) When Turnover exceeding INR 1000 crore*

*or*

*(c) When Net profit exceeding INR 5 crore*

- Abovementioned **amounts** required on immediate preceding **financial year** like March 31, **2022** for statutory obligations for year ending on March 31, **2023**.

### *(ii) Not Applicability for obligations*

- On 100% **Public** companies + **Private** companies (**both**) when abovementioned **conditions + limits (both)** not applicable

## 10. **Obligations for Preparing Financial Statements for stakeholders (Sec 136)**

- 100% **Public** companies + **Private** companies (**both**) required to send financial statements to 100% stakeholders after approving by BoDs before minimum 21 working days from date of AGM or EGM

## 11. **Obligations for preparing XBRL financial statements (Section 137)**

*Companies (Filing of documents + forms in Extensible Business Reporting Language (XBRL)) Rules, 17*

### *(i) Applicability for obligations*

*(a) On 100% listed companies*

*(b) On 100% Subsidiaries of listed Companies*

*(c) On 100% Non-listed companies + also Private companies (both) in certain circumstances like:*



- (ca) When paid up share capital exceeding INR 5 crore
- or
- (cb) When turnover exceeding INR 100 crore (any)
- (d) Once XBRL applicable then shall continue forever besides not falling in abovementioned limits
- (ii) **Not Applicability for obligations**
  - (a) On 100% Banking Companies (BCs)
  - (b) On 100% Insurance Companies (ICs)
  - (c) On 100% Non-Banking Finance Companies (NBFCs)
  - (d) On 100% Housing Finance Companies (HFCs)
  - (e) On 100% Power Companies

## 12. Obligations for appointing Internal Auditor (Section 138)

(Rule 13(1) of Chapter IX of Companies (Accounts) Rules, 2014)

- (i) **Applicability for obligations**
  - (a) On 100% listed companies
  - (b) On 100% Non-listed Public Limited companies (Non-listed companies) like :
    - (ba) When paid up share capital exceeding INR 50 crore
    - or
    - (bb) When turnover exceeding INR 200 crore
    - or
    - (bc) When aggregate outstanding loans from banks + Non-listed companies + financial institutions (all together) exceeding INR 100 crore
    - (bd) Outstanding Public deposit exceeding INR 25 crore
  - (c) On 100% Private companies like :
    - (ca) When turnover exceeding INR 200 crore



or

(cb) When *aggregate outstanding loans from banks + Non-listed companies + financial institutions (all together) exceeding INR 100 crore*

(ii) *Not Applicability for obligations*

- On 100% *Public companies + Private companies (both) when abovementioned conditions + limits (both) not applicable*

### 13. **Obligations for appointing + reappointing + rotating (all) auditors (Sec 139)**

*(Rule 5 of Chapter X of companies (Audit and Auditors) Rules, 2014)*

(i) *Introduction*

(a) *Appointment + reappointment of Statutory Auditors (both) permitted for maximum 5 consecutive years.*

(b) *2 individual separately 2 partners of same partnership firm or LLP (any) permitted for maximum 10 (5 year each for 2 different partners) consecutive years.*

(ii) *Applicability for obligations*

(a) On 100% *listed Companies at any stock exchange like Calcutta exchange (also) + (plus)*

(b) On 100% *Non-listed companies when paid up share capital exceeding INR 10 crore*

*+ (plus)*

(c) On 100% *Private companies when paid up share capital exceeding INR 50 crore + (plus)*

(d) On 100% *Public companies + Private companies (both) when aggregate outstanding loans from banks + Non-listed companies + financial institutions + public deposits (all together) exceeding INR 50 crore*

(iii) *Not Applicability for obligations*

- On 100% *Public companies + Private companies (both) when abovementioned conditions + limits (both) not applicable*



#### 14. **Obligations for obtaining CARO, 2020 report from auditors (Section 143)**

(i) *Applicability for obligations*

- On 100% **Public** companies + **Private** companies + also **foreign** companies (all) except specifically exempted

(ii) *Not Applicability for obligations*

(a) On 100% **Banking** Companies (BCs)

(b) On 100% **ICs**

(c) On 100% **Non Profit** Companies (NPOs) incorporated under section 8 of Companies Act (CA), 2013

(d) On 100% **One Person** Companies (OPCs)

(e) On 100% **Small Private** companies

*But*

(f) Should **not** be **subsidiary** or holding of **Non-listed** companies (any)

*+ (plus)*

(fa) When aggregate outstanding **loans from banks** + **Non-listed** companies + also **financial institution (all together)** not exceeding **INR 1 crore**

*or*

(fb) When paid up share **capital** + also **free reserves (both together)** not exceeding **INR 2 crore**

*or*

(fc) Where aggregate **turnover from continued business** + also **not continued business (both together)** not exceeding **INR 20 crore**

#### 15. **Obligations for appointing Women Director (WD) (Section 149)**

*(Rule 3 of Chapter XI of companies (Appointment and Qualifications of Directors) Rules, 2014)*

(i) *Applicability for obligations*

(a) On 100% **listed** Companies at **any stock exchange** like **Calcutta** exchange (also)

*+ (plus)*



(b) On 100% *Non-listed* companies like :

(ba) When paid up share *capital exceeding* INR 100 crore

or

(bb) When *turnover exceeding* INR 300 crore

(ii) *Not Applicability for obligations*

- On 100% *Public* companies + *Private* companies (*both*) when abovementioned *conditions + limits (both) not applicable*

## 16. *Obligations for appointing Independent Director (ID) (Section 149)*

*(Rule 4 of Chapter XI of companies (Appointment and Qualifications of Directors) Rules, 2014)*

(i) *Applicability for obligations*

(a) On 100% *listed* Companies at *any* stock *exchange* like *Calcutta* exchange (*also*)

(b) On 100% *Non-listed* companies like :

(ba) When paid up share *capital exceeding* INR 10 crore

or

(bb) When *turnover exceeding* INR 100 crore

or

(bc) When *aggregate outstanding loans + debentures + Non-listed companies + public deposits (all together) exceeding* INR 50 crore

(ii) *Not Applicability for obligations*

- On 100% *Non-listed* companies like:

(a) On 100% *Joint Ventures (JVs)*

+ (*plus*)

(b) On 100% *Wholly Owned Subsidiaries (WOSs)*

+ (*plus*)

(c) On 100% *Dormant* Companies



## 17. Obligations for appointing Resident Director (RD) (Section 149(3))

### (i) Applicability for obligations

- (a) On 100% Public companies + Private companies (both) required minimum 1 resident director (in India).
- (b) Resident director to include individual who stayed (in India) for minimum 182 days in previous financial year like March 31, 2022 for statutory obligations for year ending on March 31, 2023

## 18. Obligations for holding quarterly meeting of BODs (Section 173)

(Secretarial Standard-I (SS-I) of CA, 2013)

- 100% Public companies + Private companies (both) permitted to hold BoDs in India or outside India (any) optionally
- (i) Required minimum 2 board (earlier 4) meetings in each financial year.
- (ii) Required maximum 180 (earlier 120) days gap between 2 BoDs meetings
- (iii) Required minimum 1 meeting in each half year (earlier quarter) like September 30<sup>th</sup> 2022 + March 31<sup>st</sup>, 2023 (both)

## 19. Obligations for formatting Audit Committee (Section 177)

(Rule 6 of Chapter XII of companies (Meeting of Board and its Powers) Rules, 2014)

### (i) Applicability for obligations

- (a) On 100% listed Companies at any stock exchange like Calcutta exchange (also  
+ (plus)
- (b) On 100% Non-listed companies like :
  - (ba) When paid up share capital exceeding INR 10 crore  
or
  - (bb) When turnover exceeding INR 100 crore  
or
  - (bc) When aggregate outstanding loans from banks + Non-listed



companies + financial institutions + debentures + public deposits  
(all together) exceeding INR 50 crore

(ii) *Not Applicability for obligations*

- On 100% Public companies + Private companies (both) when abovementioned conditions + limits (both) not applicable

## 20. **Obligations for establishing Vigil Mechanism System (VMS) (Section 177)**

*(Rule 7 of Chapter XII of companies (Meeting of Board and its Powers) Rule, 2014)*

(i) *Applicability for obligations*

(a) On 100% listed Companies at any stock exchange like Calcutta exchange (also)  
+ (plus)

(b) On 100% Public companies + Private companies (both) accepting deposits  
from Non-listed companies  
+ (plus)

(c) On 100% Public companies + Private companies (both) when aggregate  
outstanding loans from banks + Non-listed companies + financial  
institutions (all together) minimum 50 crore

(ii) *Not Applicability for obligations*

- On 100% Public companies + Private companies (both) when abovementioned conditions + limits (both) not applicable

## 21. **Obligations for formatting Nomination Committee (Section 178)**

*(Rule 6 of Chapter XII of companies (Meeting of Board and its Powers) Rule, 2014)*

(i) *Applicability for obligations*

(a) On 100% listed Companies at any stock exchange like Calcutta exchange (also)  
+ (plus)

(b) On 100% Non-listed companies like :

(ba) When paid up share capital exceeding INR 10 crore  
or

(bb) When turnover exceeding INR 100 crore



or

(bc) When aggregate outstanding *loans* + debentures + Non-listed companies + *public deposits (all together)* exceeding INR 50 crore

(ii) *Non Applicability for obligations*

- On 100% *Public* companies + *Private* companies (*both*) when abovementioned conditions + limits (*both*) not applicable

## 22. **Obligations for Passing Special Resolution (SR) in AGM or EGM (Sec 179(3))**

- *Specific reasons for passing SR through in AGM or EGM like:*

(i) When *making calls from shareholders* for money unpaid on equity shares

(ii) When *authorizing buy-back* of securities under section 68 of CA, 2013

(iii) When *issuing securities* + debentures in India + also outside India (*all*)

(iv) When *borrowing money* from public

(v) When *investing funds* of company

(vi) When *granting loans* + to give guarantees + to give securities for loans (*all*)

(vii) When *approving financial statements* + also BoD's Report (*both*)

(viii) When *diversifying business* of company

(ix) When *approving amalgamation* + merger + also reconstruction (*all*)

(x) When *taking over* another *company* + *acquiring* + also controlling substantial stake in another company

(xi) When *approving* any other *matter* may be *prescribed* in future *by govt.* (*MCA*)

## 23. **Obligations for operating under prescribed limit for loans + etc. (Sec 186)**

(i) *Applicability for obligations*

- On 100% *Public* companies + *Private* companies (*both*) *except* specifically *exempted*

(ii) *Non Applicability for obligations*





- (a) On 100% **Banking** Companies (BCs)  
+ (plus)
- (b) On 100% **Insurance** Companies (ICs)  
+ (plus)
- (c) On 100% **Housing Finance** Companies (HFCs)  
+ (plus)
- (d) On 100% **Non-Banking Finance** Companies (NBFCs)

(iii) **Solution through legal Compliance**

- **Special resolution (SR) to be passed in AGM or EGM like :**
  - (a) When aggregate amount of **loans + etc. exceeding 60%** of paid up Share Capital + Free Reserves + Securities Premium (all together)  
or
  - (b) When aggregate amount of **loans + etc. exceeding 100%** of Free Reserve + Securities premium (both together) whichever higher

**24. Obligations for disclosing Related Party Transactions (RPT) (Section 188)**

*(Rule 3 of Chapter XII, of companies (Meeting of Board + its Powers) Second Amendment Rule, 14)*

(i) **Applicability for obligations**

- On 100% **Public** companies + **Private** companies when **transactions not on Arm Length Price (ALP) + not in ordinary course of business (all)**

(ii) **Non Applicability for obligations**

- On 100% **Public** companies + **Private** companies when **transactions on Arm Length Price (ALP) + in ordinary course of business (all)**

**25. Obligations for Managing Director (MD) + Whole Time Director (WTD) (Sec 203)**

*(Rule 8 of Chapter XIII of co's (Appointment + Remuneration of Managerial Personnel) Rules, 2014)*

(i) **Applicability for obligations**

- (a) On 100% **listed** Companies at **any stock exchange like Calcutta exchange (also)**  
+ (plus)
- (b) On 100% **Non-listed** companies **when paid up share capital exceeding 10 crore**



(ii) *Non Applicability for obligations*

- On 100% *Public* companies + *Private* companies (*both*) when abovementioned conditions + limits (*both*) not applicable

(iii) *Optionally Applicability for obligations*

- (a) *Appointments for MD and/or WTD not mandatory required for Non-listed co.'s*  
+ (*plus*)  
(b) *Also appointments for MD and/or WTD not mandatory required for 100% Non-listed companies when paid up share capital not exceeding INR 10 crore*

## 26. *Obligations for appointing Key Managerial Personnel (KMP) (Section 203)*

*(Rule 8 of Chapter XIII of co's (Appointment and Remuneration of Managerial Personnel) Rules, 2014)*

(i) *Applicability for obligations*

- (a) On 100% *listed* Companies at *any* stock exchange like *Calcutta* exchange (*also*)  
+ (*plus*)  
(b) On 100% *Non-listed* companies when paid up share capital exceeding INR 10 crore

(ii) *Non Applicability for obligations*

- On 100% *Public* companies + *Private* companies (*both*) when abovementioned conditions + limits (*both*) not applicable

(iii) *Mandatory or optionally as KMP:*

- (a) *Mandatory* appointment of Chief Executive Officer (*CEO*) as Managing Director (*MD*) or *Manager* is required  
+ (*plus*)  
(b) *Mandatory* appointment of Company Secretary (*CS*) required  
+ (*plus*)  
(c) *Optionally* appointment of Whole Time Director (*WTD*) required  
+ (*plus*)  
(d) *Mandatory* appointment of Chief Financial Officer (*CFO*) required



## 27. **Obligations for appointing Company Secretary (CS) (Section 203)**

*(Rule 8A of Chapter XIII of co's (Appointment and Remuneration of Managerial Personnel) Rules, 2014)*

### (i) *Applicability for obligations*

(a) On 100% *listed* Companies at *any* stock exchange like *Calcutta* exchange (*also*)  
+ (*plus*)

(b) On 100% *Public* Companies + *Private* companies (*both*) when paid up share capital exceeding *INR 10 crore*

### (ii) *Non Applicability for obligations*

- On 100% *Public* Companies + *Private* companies (*both*) when abovementioned conditions + limits (*both*) not applicable

## 28. **Obligations for obtaining Secretarial Audit Report (SAR) from CS (Section 204)**

- *Secretarial Audit* be conducted by practicing *CS* (*only*) for certain companies like:

(i) On 100% *listed* Companies at *any* stock exchange like *Calcutta* exchange (*also*)  
+ (*plus*)

(ii) For 100% *Non listed Public* Companies (*Non-Listed* companies) like:

(a) When paid-up share capital exceeding *INR 50 crore*  
or

(b) When turnover exceeding *INR 250 crore*

## 29. **Obligations for obtaining Secretarial Audit (SA) report from CS (Sec 204(1))**

*(Rule 9 of Chapter XIII of co's (Appointment and Remuneration of Managerial Personnel) Rules, 2014)*

### (i) *Applicability for obligations*

(a) On 100% *listed* Companies at *any* stock exchange like *Calcutta* exchange (*also*)  
+ (*plus*)

(b) On 100% *Non-listed* companies like :

(ba) When paid up share capital exceeding *INR 50 crore*  
or

(bb) When turnover exceeding *INR 250 crore*



(ii) *Non Applicability for obligations*

- *On 100% Public Companies + Private companies (both) when abovementioned conditions + limits (both) not applicable*

### **30. Obligations for Additional Legal Compliances (ALC) for Public Limited Co.**

(i) *When company not private limited company*

*or*

(ii) *When company is subsidiary of public limited company beside subsidiary company private limited company*

*or*

(iii) *When company having minimum 7 shareholders*

*or*

(iv) *When company required minimum 5 shareholders to attend AGM or EGM*

*or*

(v) *When company required for submitting form MGT-14 for approval of financial statements + adoption of statutory auditor's report (both) by Board of Directors (BoDs)*

(vi) *Mandatory appointment for KMPs like:-*

(a) *Key Managerial Personal (KMP):-*

(aa) *Managing Director (MD)*

(ab) *Whole Time Director(s)*

(ac) *Manager(s)*

(ad) *Company Secretary (CS)*

(b) *Women Director(s) (WD)*

(c) *Independent Director(s) (ID)*

- *Abovementioned provisions applicable after satisfaction of certain terms + conditions for listed companies + also Non-listed companies (all)*

(vii) *100% Non listed companies required to pay remuneration referred under section 197 + also schedule V of CA, 2013 (both).*



- (viii) 100% *Non listed* companies required to *keep* their equity shares in *DEMAT* format with approved depositories like *NSDL + CDSL* (*both*) applicable *from October 02, 2019*
- (ix) 100% *Non-listed* companies *not permitted to give loans to director(s) (himself) + also director(s) relatives* (*both*)

### **31. Obligations for maintaining statutory registers**

- 100% *Public Companies + Private* companies (*both*) required to *maintain* certain *registers* at Registered Office (*RO*):
  - (i) Register of *Renewed + Duplicate Share Certificates* issued (*Section 46*)
  - (ii) Register of *Sweat Equity Shares* (*Section 54*)
  - (iii) Register of *Employee Stock Option (ESOP)* (*Section 62*)
  - (iv) Register of *Securities Bought Back* (*Section 68*)
  - (v) Register of *Deposits* (*Section 74*)
  - (vi) Register of *Charges* (*Section 85*)
  - (vii) Register of *Directors + Key Managerial Personnel (KMP) + also their Shareholdings* (*Section 85*)
  - (viii) Register of *Members* (*Section 88*)
  - (ix) Register of *Debenture Holders* (*Section 88*)
  - (x) Index of *Members + Debenture holders* (*Section 88*)
  - (xi) Register of *Foreign Members + Debenture Holders + Other Security Holders + SBO residing outside India* (*all*) (*Section 88*)
  - (xii) Register of *Substantial Beneficial Owner (SBO)* (*Section 90*)
  - (xiii) Register of *Loans + Guarantees* (*Section 186*)
  - (xiv) Register of company's *investments not held in own name* (*Section 187*)
  - (xv) Register of *Contracts + Arrangements when directors interested* (*Section 188*)



**(B) Statutory Obligations for obtaining Declarations (BEN-1) from SBOs**

**32. Obligations for obtaining declarations (BEN-1) from SBOs (Section 90(1))**

(i) **Introduction on Significant Beneficial Owner (SBO)**

(a) Ministry of Corporate Affairs (MCA) notified companies (Significant Beneficial Owners) Rules, 2018 vide notification dated June 13, 2018.

+ (plus)

(b) Ministry of Corporate Affairs (MCA) further notified companies (Significant Beneficial Owners) Amendments Rules, 2019 dated under February 08, 2019

+ (plus)

(c) Object for notifications to find Ultimate Beneficial Owner (UBO) for equity shares like "Parde ke peeche kaun hai" ? Saamne aao!!!

(ii) **Applicability of SBO provisions**

(a) SBO Provisions applicable to 100% Public Companies + Private companies (both) when SBO existed in equity shares.

+ (plus)

(b) Name of SBO be available in registered of member (BEN-3) when registered members (shareholders) different from Ultimate Beneficial Owners (UBOs).

+ (plus)

(c) SBO provisions applicable when shareholding exceeding 10% equity share capital of company holds by individual(s) (himself) + also by individual(s) close relative(s) (both together)

+ (plus)

(d) SBO provisions applicable when SBO directly or indirectly or through any contract or otherwise (all together) exceeding 10% equity share capital or voting rights (any).

+ (plus)

(e) SBO provisions applicable to non-residents of India (also)



(iii) *Not Applicability of SBO provisions*

- (a) SBO provisions *not applicable when Beneficial Owner's (BO's) name already registered of Register of Members (RoM) + on mutual funds + on Other Pooled Investment (OPI) vehicles like AIFs + REITs + INVITs + etc. (all) + (plus)*
- (b) SBO provisions *not applicable when shareholder(s) (himself) is natural person + also BO's name already declared to company (both).*

**33. Obligations for fulfilling legal compliances by company + SBOs (both)**

(i) *BEN -1*

- *1<sup>st</sup> time Form BEN-1 be filed by SBO with company in not exceeding 90 days like up to Sep 10<sup>th</sup> 2018 (as on June 12<sup>th</sup> 2018) + (plus)*
- 2<sup>nd</sup> time Form BEN-1 be filed in not exceeding 30 days from date of becoming SBO or change in % of shareholding ♦ applicable from June 13<sup>th</sup> 2018 ♦.*

(ii) *BEN -2*

- *Form BEN-2 be filed by company with ROC in not exceeding 30 days from date of receipt of BEN-1 from SBO.*

(iii) *BEN -3*

- *Form BEN-3 (register) be maintained by company for inspection by "any" shareholder.*

(iv) *BEN -4*

- *Form BEN-4 be sent by company to "any" shareholder for seeking name of UBO.*

**34. Obligations for paying fine for contraventions by SBOs (Sec 90(12))**

- (i) *Company required to apply with National Company Law Tribunal (NCLT) when shareholder not providing name of UBO.*
- (ii) *Company permitted to apply with NCLT for certain restrictions like:*



- (a) For *restricting* SBO against *transfer of equity shares*
  - (b) For *suspending* SBO against *rights to receive any dividend*
  - (c) For *suspending* SBO against *rights to vote* at AGM or EGM
  - (d) For *restricting* SBO in any *other matter*
- (iii) (a) SBO *liable for* action against corporate *frauds referred* under section 447 of CA, 2013 when SBO *willfully furnishing false information's* + *incorrect information's* + also *suppresses of material information's* (*all*).  
+ (plus)
- (b) SBO *liable for* penalty (*monetary fines*) + also *imprisonment* (*both*) under section 90(12) of CA, 2013 be levied against SBO  
+ (plus)
- (iv) (a) Corporate *frauds referred* under section 447 of CA, 2013 *included* as number 29<sup>th</sup> in list of *Schedule offences* under Prevention of Money Laundering Act (*PMLA*) 2002.  
+ (plus)
- (b) Also *monetary fines* + also *imprisonment* (*both*) be levied under PMLA, 2002.
- (v) *Monetary fines* + *Imprisonment double be levied* like 1<sup>st</sup> under section 90(12) of CA, 2013 + also 2<sup>nd</sup> under PMLA, 2002 (*all*).





## **(C) Statutory Filings by Companies in India**

### **35. Filing DPT-3 for deposits with ROC (Section 73)**

- 100% Public Companies + Private companies required to file form DPT-3 in not exceeding June 30th each year against deposits + also exempted deposits (all)

### **36. Filing BEN-2 for declaration(s) from SBOs with ROC (Section 90)**

- (i) 100% Public Companies + Private companies (both) required to file form BEN-2 in not exceeding 30 days from date of receipt of 1st BEN-1 by company from SBO  
+ (plus)
- (ii) 100% Public Companies + Private companies (both) required to file form BEN-2 in not exceeding 30 days from date of receipt of 2nd BEN-1 by company from SBO for change in SBO's particulars

### **37. Filing MGT-7 for annual details with ROC (Section 92)**

- (i) 100% Public Companies + Private companies (both) required to file form MGT-7 in not exceeding 60 days from date of AGM duly certified by practicing company secretary (CS)  
+ (plus)
- (ii) Form MGT-7 be filed for 1 financial year like commencing from April 01, 2022 to ending on March 31, 2023.  
+ (plus)
- (iii) Certification from practicing CS not required for certain companies like:
  - (a) For small company
  - (b) For One Per Person Company (OPC)
  - (c) For Start-up private limited company

### **38. Filing MGT-8 for CS's examination with ROC (Section 92(2))**

- (i) By 100% listed Public Companies  
+ (plus)
- (ii) 100% Non listed Companies + also Private companies (both) in certain circumstances (only) like:



(a) When paid-up share capital exceeding INR 10 crore  
or

(b) Where turnover exceeding INR 50 crore

### 39. Filing MGT-14 for specified matters with ROC (Section 117 + 179)

(i) 100% Public Companies required to file form MGT-14 in not exceeding 30 days from date of approval of Director's Report + also financial statements (both) by shareholders in AGM (only).

(ii) 100% Public Companies + Private companies (both) required to file form MGT -14 when resolution needed to be passed under section 117 read with 179(3)

### 40. Filing MGT-15 for report on AGM or EGM with ROC (Section 121)

- 100% listed Public Companies required to file form MGT-15 (report) on AGM or EGM in not exceeding 30 days from date of AGM or EGM.

### 41. Filing AOC-4 for financial statements with ROC (Section 137)

- 100% Public Companies + Private companies (both) required to file form AOC-4 with Financial Statements + Director's Report + Statutory Auditor's Report + also Notice of AGM (all) in not exceeding 30 days from date of AGM

### 42. Filing MGT-14 for appointment of Internal Auditor(s) with ROC (Sec 138)

(i) 100% listed Public Companies required to file form MGT-14 for appointment of Internal Auditor in not exceeding 30 days from date of appointment.

+ (plus)

(ii) Also 100% Non-listed companies required to file form MGT-14 for appointment of Internal Auditor in not exceeding 30 days from date of appointment in certain circumstances like:

(a) When paid up share capital exceeding INR 50 crore  
or

(b) When turnover exceeding INR 200 crore

Or



(c) When aggregate outstanding *loans from banks* + financial institutions *(both together)* exceeding INR 100 crore “at any point of time” during financial year

or

(d) When outstanding *public deposits* exceeding INR 25 crore

(iii) 100% *Private* companies required to file form *MGT-14* for appointment of Internal Auditor in not exceeding 30 days in certain *circumstances* like:

(a) When paid-up share *capital* exceeding INR 200 crore

or

(b) When aggregate outstanding *loans from banks* + financial institutions *(both together)* exceeding INR 100 crore “at any point of time” during financial year

#### **43. Filing ADT-1 for appointment of Statutory Auditor(s) with ROC (Sec 139)**

(i) 100% *Public Companies* + *Private* companies *(both)* required to file form *ADT-1* for appointment not exceeding 5 years from date of 1<sup>st</sup> AGM to 5<sup>th</sup> AGM

+ (plus)

(ii) 1 time to file form *ADT-1* for appointment not exceeding 15 days from date of AGM when 1<sup>st</sup> appointment or 2<sup>nd</sup> appointment *(any)* approved in AGM.

#### **44. Filing DIR-12 for appointment of Director(s) with ROC (Sec 149)**

- 100% *Public Companies* + *Private* companies *(both)* required to file form *DIR-12* for 1<sup>st</sup> appointment or 2<sup>nd</sup> appointment *(any)* approved in BoD’s meeting or in AGM or EGM not exceeding 30 days.

#### **45. Filing DIR-8 for Non disqualifications of director(s) with co. (Sec 164(2)+143(3)(g))**

- 100% directors required to submit *DIR-8 (disclosure)* with company in not exceeding from date of 1<sup>st</sup> BoD’s meeting for each financial year for *non-disqualification* for director’s appointment during previous financial year.



**46. Filing MBP-1 for interest in other entity with company (Section 184(1))**

- (i) 100% directors required to disclose in MBP-1 in 1<sup>st</sup> BoD's meeting each financial year after appointment for interest in any other entity  
+ (plus)
- (ii) Also 100% directors required to disclose in next BoD's meeting for change in interest in any other entity.

**47. Filing MR-1 for appointment of KMP's with ROC (Section 203)**

- Appointment for Key Managerial Personal (KMP) required in certain circumstances by companies like:

- (i) 100% Listed companies required to appoint KMP
- (ii) 100% Non listed companies required to appoint different KMPs when paid-up share capital exceeding INR 10 crore like:
  - (a) Minimum 1 Managing Director (MD) – Mandatory
  - (b) Minimum 1 Whole Time Director (WTD) – Optionally
  - (c) Minimum 1 Manager – Mandatory
  - (d) Minimum 1 Company Secretary (CS) – Mandatory
  - (e) Minimum 1 Chief Executive Officer (CEO) – Mandatory
  - (f) Minimum 1 Chief Financial Officer (CFO) - Mandatory
- (iii) 100% Listed companies required to file form MR-1 in not exceeding 30 days from date of 1<sup>st</sup> appointment or 2<sup>nd</sup> appointment (any).

**48. Filing MSME-1 for delay in MSME's payments with ROC (Sec 405)**

- 100% Public companies + Private companies (both) required to file form MSME-1 for delay in payments to MSME vendor on half yearly basis not exceeding 30 day from end of half year like October 30<sup>th</sup>, 2022 + April 30<sup>th</sup>, 2023 for half year ending on September 30<sup>th</sup>, 2022 + March 31<sup>st</sup>, 2023 respectively (all).



#### **49. Filing PAS-6 for reconciliation of Share Capital with ROC**

- 100% *Non listed* companies required to file form PAS-6 (Reconciliation of share capital) not exceeding October 30<sup>th</sup>, 2022 + April 30<sup>th</sup>, 2023 for period ending on September 30<sup>th</sup>, 2022 + March 31<sup>st</sup>, 2023 respectively (all).

#### **50. Filing DIR-3 KYC for director(s) with ROC**

- 100% *directors* required to file form DIR-3 KYC not exceeding April 30<sup>th</sup> each financial year (annually) like April 30<sup>th</sup>, 2023 for financial year ending on March 31<sup>st</sup>, 2023.



## **(D) Statutory Filings for Return of deposit (DPT-3) by Companies in India**

### **51. Filing of return of deposit (DPT-3) with ROC**

- (i) MCA notified companies (Acceptance of Deposits) Amendment Rules, 2019 applicable from January 22<sup>nd</sup>, 2019.
- (ii) Meaning of Deposits
  - To include any receipt of money by company through deposits + loans + securities + advances + other form + other mode (all).

### **52. Filing obligations for normal deposits + also exempted deposits (both)**

- (i) (a) Advance received by company for supply of goods or supply of services + advance not appropriated (adjusted) against supply of goods or supply of services (any) + also time exceeding 365 day (all)  
But
  - (b) Dispute against supply of goods or supply of services (any) pending with court of law then advance not treated deposits (treated exempted deposits).
- (ii) (a) Advance received by company for sales consideration of immovable property under agreement or arrangement + also time exceeding 365 day (both)  
But
  - (b) Advance already adjusted under terms of agreement or arrangement then advance not treated deposits (treated exempted deposits).
- (iii) Security deposits received by company for performance of contract for supply of goods or supply of services (any).
- (iv) Advance received by company under Long Term Project (LTP) for Supply of Capital Goods except already covered under abovementioned para (ii)
- (v) Amount received by company from foreign Govt.'s or foreign banks or international banks or multilateral financial institutions (any) like world bank or International Monetary Fund (IMF) or etc. (any).
- (vi) Amount received by company from Central Govt. or State Govt.'s or other source when repayment guaranteed by Central Govt. or State Govt.'s (any)



- (vii) *Amount received* by company like loans or facilities *from banks* or State Bank of India (SBI) or subsidiary bank of SBI or financial *institutions notified by Central Govt. (any)*.
- (viii) *Amount received* by company like loans or financial assistances *from Public Financial Institution (any)*
- (ix) *Amount received* by company *against commercial papers* or other *instruments* issued under guidelines or notifications *(any)* issued *by RBI*.
- (x) *Amount received* by company *from another company* commonly known Inter Corporate Deposits (ICDs).
- (xi) (a) *Amount received* by company *against subscription for securities* or share application monies or advances *against allotment of securities pending for allotment*  
*But*  
 (b) *Amount be adjusted* against allotment of securities.
- (xii) (a) *Amount received* by company *from director* of *Private* companies or *director's close relatives (any)*  
*But*  
 (b) *Director be at time of giving amount beside* director already *resigned* or removed as *on March 31, 2023*.
- (xiii) (a) *Amount received* by company *against bonds* or debentures secured by *1<sup>st</sup> charge* or *pari passu charge* or *1<sup>st</sup> charge* on assets *referred in schedule III* of CA, 2013 *excluding intangible assets (any)*.  
 (b) *Amount received* by company *against bonds* or debentures *compulsorily convertible (any)* into share capital in *time not exceeding 10 year*.
- (xiv) *Amount received* by company *against Non Convertible Debentures (NCTs)* + *not constituting charge on asset* of company + also *listed* on recognized stock exchange under regulations issued by SEBI *(all)*.
- (xv) *Amount received* by company *from employee(s)* of company *not exceeding annual salaries* under contract of employment(s) + also be nature of *non-interest bearing security deposit (both)*.



- (xvi) *Amount received* by company being *non-interest bearing* amount + also held as trustee (*both*).
- (xvii) *Advance received for business* of company in certain *circumstances* like:
- (a) *Advance received* by company for providing *future's services warranty* + also *maintenance* contract under written agreement (*both*)  
+ (*plus*)
- (b) *Period for advance* be *not exceeding 5 year* or prevailing business practice whichever *lower*.
- (c) *Advance received* by company + *allowed* by sectorial *regulator(s)* + also under *direction* of Central *Govt.* or State *Govt.'s* (*all*).
- (d) *Advance received* by company for *subscription* against publication in *print media* + *electronic media* + also *adjusted* against receipt of publication (*all*).
- (xviii) *Amount received* by company *from promoter(s)* through unsecured loans + under stipulation of lending financial *institutions* + also *banks* (*all*).
- (xix) *Amount received* by Nidhi company under *rules referred* in section 406 of CA, 2013.
- (xx) *Amount received* by company against subscription *under Chit Funds Act, 1982*
- (xxi) *Amount received* by company *under Collective Investment Scheme (CIS)* in regulations *framed by SEBI*.
- (xxii) *Amount received* by startup private limited company *not exceeding 25 lakh* through conversion into equity shares + also repayable in *not exceeding 5 year* from date of issue in *single tranche* (*both*).
- (xxiii) *Amount received* by company in certain *funds* like:
- (a) From *Alternate Investment Fund (AIF)*
- (b) From *Domestic venture Capital Fund (DVCF)*
- (c) From *Infrastructure Investments Trust (IIT)*
- (d) From *Real Estate Investment Trust (REIT)*
- (e) From *Mutual Funds* registered with *SEBI*





(xxiv) *Amount received* by Private Limited Company from certain *persons* like:

- (a) From *director(s)* + also amount be from *own capital (both)*
- (b) From director's *close relative* + also amount be from *own capital (both)*
- (c) From *shareholder(s)* not exceeding 100% paid up share *capital* + free reserves + also security *premium* account (*all together*)

### **53. Filing conditions for return of deposit (DPT-3) with ROC**

- (i) Form *DPT-3* be used by company for filing return of deposit + also *exempted* deposits (*both*) up to *June 30<sup>th</sup>, 2023* for year ending on *March 31<sup>st</sup>, 2023*.
- (ii) Form *DPT-3* not be used when *no deposits* + also no *exempted* deposits (*both*) outstanding on *March 31<sup>st</sup>, 2023*.
- (iii) (a) Form *DPT-3* be used when *no deposits*  
*But*  
(b) *Exempted* deposits outstanding on *March 31<sup>st</sup>, 2023*.

### **54. Filing Obligations for deemed deposits (DPT-3) with ROC**

- *Advance received* by company for *supply* of *goods* or *supply* of *services (any)* when *advance not adjusted* against *supply* of *goods* or *supply* of *services* + also *time* exceeding *365 days (both)*.

### **55. Filing non Obligations for return of deposits (DPT-3) with ROC**

- *Certain companies not required to file DPT-3 with ROC like:*
  - (i) By *Government* companies
  - (ii) By *Banking* companies (*Banks*)
  - (iii) By *Non-banking financial* companies (*NBFCs*) registered with *RBI*
  - (iv) By *Housing finance* companies (*HPCs*) established under *National Housing Bank (NHB) Act, 1987*



## 56. **Filing Obligations for certain information's with ROC**

- Companies *required to provide certain information's like:*
  - (i) 100% *outstanding deposits* + also *exempted deposits on March 31<sup>st</sup>, 2023 (both)*.
  - (ii) *Net Worth based on latest audited financial statements* for preceding year.
  - (iii) Form DPT-3 being *dynamic* + also *working on radio button* basis selected by companies *(both)*
  - (iv) (a) *Statutory Auditor's Certificate (SAC) required to attach* with DPT-3 when *filed based on radio button 2 or 4 (any)* selected by companies.  
*But*  
(b) *SAC not required to attach* with form DPT-3 when *filed based on radio button 1 or 3 (any)* selected by companies
  - (v) Form DPT-3 *not Straight Through Process (STP)* then *be approved* by ROC.
  - (vi) Amount of *deposit* + also *outstanding interest on March 31<sup>st</sup>, 2023 (both)* be filled.


## 57. **Filing obligations + Additional fee + Penalty (all) for contraventions**

- (i) *SAC not required* for 1<sup>st</sup> *(time)* filling for DPT-3.
- (ii) 1<sup>st</sup> DPT-3 + annual DPT-3 *(both)* *not required* to file *with INR 0 (zero) deposits*.
- (iii) Form DPT-3 *not to be filed* when *no deposits* + also *no exempted deposits (both) outstanding on March 31<sup>st</sup>, 2023*.
- (iv) Radio *button Number 4* be used for *loans* + *deposits from director(s)* + also *shareholder(s)* of private limited company(s) *(all)*.
- (v) *Additional fee* for delay filing of DPT-3 be levied *from 2 time to 12 time* of normal filing fee for delay from *30 day to 180 day* respectively.
- (vi) *Penalty for not filing DPT-3 INR 5,000 1<sup>st</sup> time* + *INR 500 per day for failure continue on company* + also on *officer(s) (all)* under DPT-3 Rules 21 against punishment for non filing.



## (E) Requisites Forms for submitting with ROC by companies in India

### 58. Form ADT-1 for appointment of Statutory Auditor(s) with ROC (Sec 139) (Rule 4(2) of Companies (Audit and Auditors) Rules, 2014)

<b>FORM NO. ADT-1</b> <small>[Pursuant to section 139 of the Companies Act, 2013 and Rule 4(2) of the Companies (Audit and Auditors) Rules, 2014]</small>	 सत्यमेव जयते	<b>Notice to the Registrar by company for appointment of auditor</b>
Form language <input checked="" type="radio"/> English <input type="radio"/> Hindi		
Refer the instruction kit for filing the form.		
1. (a) *Corporate identity number (CIN) of company	<input type="text"/>	<input type="button" value="Pre-fill"/>
(b) Global location number (GLN) of company	<input type="text"/>	
2. (a) Name of the company	<input type="text"/>	
(b) Address of the registered office of the company	<input type="text"/>	
(c) *email id of the company	<input type="text"/>	
3. (a) *Whether company is falling under any class of companies as per section 139(2)	<input type="radio"/> Yes <input type="radio"/> No	
(b) * Nature of appointment	<input type="text"/>	
4. *Whether joint auditors have been appointed	<input type="radio"/> Yes <input type="radio"/> No	
*Number of auditor(s) appointed	<input type="text"/>	
I. (a) *Category of Auditor <input type="radio"/> Individual <input type="radio"/> Auditor's Firm		
(b) *Income Tax permanent account number of auditor or auditor's firm	<input type="text"/>	
(c) *Name of the auditor or auditor's firm	<input type="text"/>	
(d) *Membership Number of auditor or auditor's firm's registration number	<input type="text"/>	
(e) *Address of the Auditor or auditor's firm	Line I	<input type="text"/>
	Line II	<input type="text"/>
*City	<input type="text"/>	
*State	<input type="text"/>	
Country	<input type="text"/>	
*Pin code	<input type="text"/>	
*email id of the auditor or auditor's firm	<input type="text"/>	
(f) *Period of account for which appointed	From	<input type="text"/> (DD/MM/YYYY)
	To	<input type="text"/> (DD/MM/YYYY)
(g) *Number of financial year(s) to which appointment relates	<input type="text"/>	
(h) * Whether the appointment of auditor is within the limits of twenty companies as specified in sub section 3(g) of section 141	<input type="radio"/> Yes <input type="radio"/> No	

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(i) Specify the tenure of previous appointment(s) of the auditor or auditor's firm or its member in the same company in which audit was conducted or is functioning (excluding previous years having break of five or more years as specified in Rule 6)

\* Number of financial year(s)

S.no.	Person appointed as auditor	Financial year Start date	Financial year End date
1.	<input type="text"/>	<input type="text"/>	<input type="text"/>
2.	<input type="text"/>	<input type="text"/>	<input type="text"/>
3.	<input type="text"/>	<input type="text"/>	<input type="text"/>
4.	<input type="text"/>	<input type="text"/>	<input type="text"/>
5.	<input type="text"/>	<input type="text"/>	<input type="text"/>
6.	<input type="text"/>	<input type="text"/>	<input type="text"/>
7.	<input type="text"/>	<input type="text"/>	<input type="text"/>
8.	<input type="text"/>	<input type="text"/>	<input type="text"/>
9.	<input type="text"/>	<input type="text"/>	<input type="text"/>
10.	<input type="text"/>	<input type="text"/>	<input type="text"/>



5. (a) \*Whether auditor(s) has been appointed in the annual general meeting (AGM)  Yes  No

(b) If yes, date of AGM  (DD/MM/YYYY)

6. \*Date of appointment  (DD/MM/YYYY)

7. (a) \*Whether auditor is appointed due to casual vacancy in the office of auditor  Yes  No

(b) \*Specify the SRN of relevant form

(c) \*Person vacated the office  Individual  Auditor's firm

(d) \*Mention the membership number of auditor or Registration number of auditor's firm who has vacated the office

(e) \*Mention the date of such vacancy

(f) \*Reasons of the casual vacancy

#### Attachments

1. Copy of the intimation sent by company

Attach

2. \*Copy of written consent given by auditor

Attach

4. Copy of the letter of appointment from C&AG

Attach

6. Optional attachment(s) - if any

Attach

List of Attachments

Remove attachment

#### Declaration

I am authorized by the Board of Directors of the Company vide resolution number \*  dated \*  to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

#### \* To be digitally signed by

\* Designation

\* Director identification number of the director; or DIN or PAN of the Manager/CEO/CFO; or Membership number of the Company Secretary

Note: Attention is also drawn to provisions of Section 448 of the Companies Act which provide for punishment for false statement.

Modify

Check Form

Prescribing

Submit

This eForm has been taken on file maintained by the registrar of companies through electronic mode and on the basis of statement of correctness given by the company.



**59. Form AOC-4 for financial statements with ROC (Section 137)**  
**(Rule 12(1) of Companies (Audit and Auditors) Rules, 2014)**

<b>FORM NO. AOC-4</b>	 सत्यमेव जयते	<b>Form for filing financial statement and other documents with the Registrar</b>
[Pursuant to section 137 of the Companies Act, 2013 and sub-rule (1) of Rule 12 of Companies (Accounts) Rules, 2014]		

**Form Language**  English  Hindi  
Refer the instruction kit for filing the form.

Note-  
-All fields marked in \* are to be mandatorily filled.  
-Figures appearing in the e-Form should be entered in Absolute Rupees only. Figures should not be rounded off in any other unit like hundreds, thousands, lakhs, millions or crores.

Authorized capital of the company as on the date of filing   
Number of members of the company as on the date of filing

**SEGMENT- I: INFORMATION AND PARTICULARS IN RESPECT OF BALANCE SHEET**

**Part A**

**I. General information of the company**

1. (a) \*Corporate identity number (CIN) of company    
(b) Global location number (GLN) of company

2. (a) Name of the company   
(b) Address of the registered office of the company   
(c) \*e-mail ID of the company

3. \* Financial year to which financial statements relates  
From  (DD/MM/YYYY) To  (DD/MM/YYYY)

4. (a)\* Date of Board of directors' meeting in which financial statements are approved  (DD/MM/YYYY)  
(b) (i) \*Nature of financial statements

5. (a)\*Date of Board of directors' meeting in which boards' report referred under section 134 was approved  (DD/MM/YYYY)

6. \* Date of signing of reports on the financial statements by the auditors  (DD/MM/YYYY)

7. (a)\* Whether annual general meeting (AGM) held  Yes  No  Not applicable  
(b) If yes, date of AGM  (DD/MM/YYYY)



8. (a)\* Whether the company is a subsidiary company as defined under clause (87) of section 2  Yes  No

(b) CIN of the holding company, if applicable

(c) Name of the holding company

(d) Provision pursuant to which the company has become a subsidiary

9. (a)\* Whether the company has a subsidiary company as defined under clause (87) of section 2  Yes  No

(b) If yes, then indicate number of subsidiary company(ies)

CIN of subsidiary company

Name of the subsidiary company

Provisions pursuant to which the company has become a subsidiary

10. \*Number of Auditors

1.	*(a)	Income-tax PAN of auditor or auditor's firm	<input type="text"/>
	*(b)	Category of auditor	<input type="radio"/> Individual <input type="radio"/> Auditor's firm
	*(c)	Membership number of auditor or auditor's firm's registration number	<input type="text"/>
	*(d)	SRN of Form ADT-1	<input type="text"/> <input type="button" value="Pre-Fill"/>
	*(e)	Name of the auditor or auditor's firm	<input type="text"/>
	*(f)	Address of the auditor or auditor's firm	<input type="text"/>
		Line I	<input type="text"/>
		Line II	<input type="text"/>
		*City	<input type="text"/>
		*State	<input type="text"/>
		Country	<input type="text"/>
		*Pin code	<input type="text"/>
	*(g)	Details of the member signing for the above firm	
		Name of the member	<input type="text"/>
		Membership number	<input type="text"/>

11. (a) \*Whether Schedule III of the Companies Act, 2013 is applicable  Yes  No

(b) \*Type of Industry

**Note: In case the type of industry is other than Banking or Power or Insurance or NBFC, then select Commercial and Industrial (C&I).**

12. \*Whether consolidated financial statements required or not  Yes  No

13. (a) \*Whether company is maintaining books of account and other relevant books and papers in electronic form  Yes  No



D. Details of long term loans and advances (doubtful)

Particulars	Currents reporting period	Previous reporting period
Capital advances	0.00	0.00
Security deposits	0.00	0.00
Loans and advances to other related parties	0.00	0.00
Other loans and advances	0.00	0.00
Total long term loan and advances	0.00	0.00
Less: Provision/ allowance for bad and doubtful loans and advances		
-From related parties	0.00	0.00
-From others	0.00	0.00
Net long term loan and advances (doubtful)	0.00	0.00
Loans and advances due by directors/ other officers of the company	0.00	0.00





III. \*Financial parameters - Balance sheet items (Amount in Rupees) as on financial year end date

1	Amount of issue allotted for contracts without payment received in cash during reporting periods	0.00		
2	Share application money given	0.00		
3	Share application money given during the reporting period	0.00		
4	Share application money received during the reporting period	0.00		
5	Share application money received and due for refund	0.00		
6	Paid – up capital held by foreign company	0.00	0.00	%
7	Paid-up capital held by foreign holding company and/ or through its subsidiaries	0.00	0.00	%
8	Number of shares bought back during the reporting period	0.00		
9	Deposits accepted or renewed during the reporting period	0.00		
10	Deposits matured and claimed but not paid during the reporting period	0.00		
11	Deposits matured and claimed but not paid	0.00		
12	Deposits matured, but not claimed	0.00		
13	Unclaimed matured debentures	0.00		
14	Debentures claimed but not paid	0.00		
15	Interest on deposits accrued and due but not paid	0.00		
16	Unpaid dividend	0.00		
17	Investment in subsidiary companies	0.00		
18	Investment in government companies	0.00		
19	Capital Reserves	0.00		
20	Amount due for transfer to Investor Education and Protection Fund (IEPF)	0.00		
21	Inter- corporate deposits	0.00		
22	Gross value of transaction as per AS18 (If applicable)	0.00		
23	Capital subsidies/ grants received from government authority(ies)	0.00		
24	Calls unpaid by directors	0.00		
25	Calls unpaid by others	0.00		
26	Forfeited shares (amount originally paid-up)	0.00		
27	Forfeited shares reissued	0.00		
28	Borrowing from foreign institutional agencies	0.00		
29	Borrowing from foreign companies	0.00		
30	Inter-corporate borrowings - secured	0.00		
31	Inter-corporate borrowings - unsecured	0.00		
32	Commercial Paper	0.00		
33	Conversion of warrants into equity shares during the reporting period	0.00		
34	Conversion of warrants into preference shares during the reporting period	0.00		
35	Conversion of warrants into debentures during the reporting period	0.00		
36	Warrants issued during the reporting period (In foreign currency)	0.00		
37	Warrants issued during the reporting period (In Rupees)	0.00		
38	Default in payment of short term borrowings and interest thereon	0.00		
39	Default in payment of long term borrowings and interest thereon	0.00		
40	Whether any operating lease has been converted to financial lease or vice-versa	<input type="radio"/> Yes <input type="radio"/> No		
	Provide details of such conversion	<input type="text"/>		



41	Net worth of company	0.00
42	Number of shareholders to whom shares allotted under private placement during the reporting period	0
43	Secured Loan	0.00
44	Gross fixed assets (including intangible assets)	0.00
45	Depreciation and amortization	0.00
46	Miscellaneous expenditure to the extent not written off or adjusted	0.00
47	Unhedged Foreign Exchange Exposure	0.00

**IV. Share capital raised during the reporting period (Amount in Rupees)**

Particulars	Equity Shares	Preference Shares	Total
(a) Public issue	0.00	0.00	0.00
(b) Bonus issue	0.00	0.00	0.00
(c) Right issue	0.00	0.00	0.00
(d) Private placement arising out of conversion of debentures or preference shares	0.00	0.00	0.00
(e) Other private placement	0.00	0.00	0.00
(f) Preferential allotment arising out of conversion of debentures or preference shares	0.00	0.00	0.00
(g) Other preferential allotment	0.00	0.00	0.00
(h) Employee Stock Option Plan (ESOP)	0.00	0.00	0.00
(i) Others	0.00	0.00	0.00
(j) Total amount of share capital raised during the reporting period	0.00	0.00	0.00

**III. \*Financial parameters - Profit and loss account items (Amount in Rupees) during the reporting period**

1	Proposed Dividend	0.00	0.00	%
2	Earnings per share (in Rupees)	Basic	0.00	
		Diluted	0.00	
3	Income in foreign currency	0.00		
4	Expenditure in foreign currency	0.00		
5	Revenue subsidies or grants received from government authority(ies)	0.00		
6	Rent paid	0.00		
7	Consumption of stores and spare parts	0.00		
8	Gross value of transaction with related parties as per AS-18 (If applicable)	0.00		
9	Bad debts of related parties as per AS-18 (If applicable)	0.00		

**IV. Details related to principal products or services of the company**

Total number of product/ services category(ies)

<input type="checkbox"/>	Product or service category code (ITC/ NPCS 4 digit code)	<input type="text"/>
	Description of the product or service category	<input type="text"/>
	*Turnover of the product or service category (in Rupees)	<input type="text"/>
	*Highest turnover contributing product or service code (ITC/ NPCS 8 digit code)	<input type="text"/>
	*Description of the product or service	<input type="text"/>
	*Turnover of highest contributing product or service (in Rupees)	<input type="text"/>



Note - Please refer to 'Indian Trade Classification' based on harmonized commodity description and coding system issues by the ministry of Commerce & Industry for Product Codes and National Product Classification for Services (NPCS) for Services codes issued by Ministry of Statistics & Program Implementation, Government of India.

### Segment III: Reporting of Corporate Social Responsibility (CSR)

1. (a) (i) \*Whether CSR is applicable as per section 135  Yes  No

(ii) Turnover (in Rs.)

(iii) Net worth (in Rs.)

2. Average net profit of the company for last three financial years (as defined in explanation to sub-section (5) section 135 of the Act)  (in Rupees)

3. Prescribed CSR Expenditure (two per cent. of the amount as in item 2 above)  (in Rupees)

4. (a) Total amount spent on CSR for the financial year  (in Rupees)

(b) Amount spent in local area  (in Rupees)

(c) Manner in which the amount spent during the financial year as detailed below:

Number of CSR activities

(1) S. No.	(2) CSR project or activity identified	(3) Sector in which the Project is covered	(4) Projects or programs - Specify the State /Union Territory where the Project/ Program was undertaken	(5) Projects or programs - Specify the district where projects or programs was undertaken	(6) Amount outlay (budget) project or programs wise (in Rs.)	(7) Amount spent on the projects or programs (in Rs.)	(8) Expenditure on Administrative overheads (in Rs.)	(9) Mode of Amount spent
1								
2								
3								
Total								

5. Give details (name, address and email address) of implementing agency(ies)

7. Whether a responsibility statement of the CSR Committee on the implementation and monitoring of CSR Policy is enclosed to the Board's Report:  Yes  No

### Segment IV: DISCLOSURE ABOUT RELATED PARTY TRANSACTIONS

Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Number of contracts or arrangements or transactions not at arm's length basis

Name(s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transactions



--	--	--

Duration of the contracts / arrangements/ transactions	Date of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to section 188

2. Number of material contracts or arrangement or transactions at arm's length basis

Name(s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transactions

Duration of the contracts / arrangements/ transactions	Date of approval by the Board	Amount paid as advances, if any

**Segment V: Auditor's Report**

I. (a) In case of a government company, whether Comptroller and Auditor-General of India (CAG of India) has commented upon or supplemented the audit report under section 143 of the Companies Act, 2013  Yes  No

**III. Details of remarks made by auditors and applicability of CARO**

1. \*Whether auditors' report has been qualified or has any reservations or contains adverse remarks  Yes  No

3. \*Whether Companies (Auditors' Report) Order (CARO) applicable  Yes  No

**SEGMENT-VI- Miscellaneous**

1. \*Whether the Secretarial Audit is applicable  Yes  No

2. \*Whether detailed disclosures with respect to Directors' report under sub-section (3) of section 134 is attached.  Yes  No



### Attachments

1. \*Copy of financial statements duly authenticated as per section 134(including Board's report, auditors' report and other documents)

Attach

7. Company CSR policy as per s sub-section (4) of section 135

Attach

8. Details of other entity(s)

Attach

13. Details of remaining CSR activities

Attach

14. Optional attachment(s)- if any

Attach

List of attachment

Remove attachment

### Declaration

I am authorized by the Board of Directors of the Company vide \*resolution number  \*dated  to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
2. All the required attachments have been completely and legibly attached to this form.

\*To be digitally signed by

\*Designation

\*Director identification number of the director; or PAN of the manager or CEO or CFO; or Membership number of the secretary

### Certificate by Practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

1. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
2. All the required attachments have been completely and legibly attached to this form;
3. It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage.

Page 8 of 9



**60. Form BEN-2 for declaration(s) from SBOs with ROC (Section 90(4))**  
**(Rule 4 + 8 of Companies (Significant Beneficial Owners) Rules, 2018)**

<b>FORM NO. BEN-2</b> <i>[Pursuant to section 90(4) of The Companies Act, 2013 and rule 4 and 8 of The Companies (Significant Beneficial Owners) Rules, 2018]</i>	 सत्यमेव जयते	Return to the Registrar in respect of declaration under section 90
Form language <input type="radio"/> English <input type="radio"/> Hindi Refer the instruction kit for filing the form.		

- (a) \*Corporate Identity Number (CIN) of company
- (a) Name of the company

(b) Registered Office Address

(c) \*email Id
- \* Purpose of filing the form

For declaration of Significant Beneficial Ownership under Section 90

Number of Significant Beneficial Owners for whom the form is being filed

For Change in Significant Beneficial Ownership under Section 90

ID of the Significant Beneficial Owner

For declaration of holding reporting company

CIN of the holding reporting company
- (A) Number of Members through whom indirect holding or right in reporting company is being exercised

(B) Details of the Member

i. \* Manner in which significant beneficial interest is being held or exercised either indirectly or together with any direct holding or right (select one or more as may be applicable)



- By virtue of shares  %
- By virtue of voting rights in shares  %
- By virtue of rights on distributable dividend or any other distribution  %
- By virtue of exercise of control (attach copy of agreement)
- By virtue of exercise of significant influence (attach copy of agreement)

Particulars of the Member

(a) Type of Member

(b) Corporate Identity number(CIN) or Foreign Company Registration Number (FCRN) or Limited liability partnership Identification number(LLPIN) or any other registration number  Pre-fill

(c) Name of the Member

(d) Address

Line I

Line II

City  State

Country  Pin Code

(e) Email ID of the Member

(f) Date of entry of name in register u/s 88  (DD/MM/YYYY)

(C) Status of the SBO

(D) Whether individual (SBO) has majority stake in the

- Member of the Reporting Company
- Ultimate Holding Company of the member of the reporting company

Corporate Identity number (CIN) or FCRN or any other registration  Pre-fill

Name of the ultimate holding company

(E) Whether the individual (SBO):

- is a Partner of the member
- holds majority stake in the body corporate partner



holds majority stake in the ultimate holding company of the body corporate partner

Corporate Identity number(CIN) or FCRN or any other registration number

Name of the body corporate partner/ ultimate holding company

(F) Particulars of the Significant Beneficial Owner

(a) Name

First name   
Last name   
Middle name

(b) Father's Name (Even married women must give father's name)

First name   
Last name   
Middle name

(c) Date of birth  (DD/MM/YYYY)

(d) Nationality

(e) Whether a citizen of India  Yes  No

(f) Income Tax PAN

(g) Passport Number

(h) Address

Line I

Line II

City  State

Country  Pin Code

(i) Email ID of the Significant Beneficial Owner

(j) Date of acquiring Significant Beneficial Interest  (DD/MM/YYYY)

(k) Date of declarations under sub-section (1) of section 90  (DD/MM/YYYY)

(l) Date of receipt of the declaration by the company  (DD/MM/YYYY)

(m) Whether Significant Beneficial Owner has any direct holding or right in the reporting company  
 Yes  No





If yes, enter details below:

- By virtue of shares  %
- By virtue of voting rights in shares  %
- By virtue of rights on distributable dividend or any other distribution  %
- By virtue of exercising control (attach copy of agreement)
- By virtue of exercising significant influence (attach copy of agreement)

**Attachments:**

1. \*Declaration under Section 90
2. Optional attachments, if any

Attach

Attach

**List of Attachments**

Remove attachment

**Declaration**

To the best of my knowledge and belief, the information given in this form and attachments is correct and complete. I have been authorized by board of directors' resolution dated\*  (DD/MM/YYYY) to sign and submit this form.

\*To be digitally signed by

\*Designation

\*Director identification number of the director; or  
DIN or PAN of the manager or CEO or CFO; or  
Membership number of company secretary.

**Certificate by Practicing Professional**

It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original records maintained by the Company which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed.



Chartered Accountant (in whole-time practice) or

Cost Accountant (in whole-time practice) or

Company Secretary (in whole-time practice)

Whether Associate or Fellow

Associate

Fellow

Membership Number

Certificate of Practice Number

---


Note: Attention is also drawn to provisions of Section 448 and 449 which provide for punishment for false statement and punishment for false evidence respectively.

**This e-Form has been taken on file maintained by the register of companies through electronic mode and on the basis of statement of correctness given by the Director and professional.**



## 61. Form DIR-3 KYC for director(s) with ROC

(Rule 12A of Companies (Appointment and Qualification of Directors) Rules, 2014)

<b>FORM NO.DIR-3-KYC</b> [Pursuant to rule 12A of The Companies (Appointment and Qualification of Directors) Rules, 2014]	 सत्यमेव जयते	<b>KYC of Directors</b>	
Form Language	<input checked="" type="radio"/> English	<input type="radio"/> Hindi	
<b>Note-</b> - All fields marked in * are mandatory fields - In case of Indian nationals, Income-tax Permanent Account Number (Income-tax PAN) is mandatory in all cases even if there is no change in Income-tax PAN. In such cases, director details should be as per Income-tax PAN. In case the details as per Income-tax PAN are incorrect, director/designated partner is advised to first correct the details in Income-tax PAN. Refer instruction kit for details			
1.(a) * Director Identification Number (DIN)	<input type="text"/>	<input type="button" value="Pre-fill"/>	
(b) Name	<input type="text"/>		
2. *Director's name (Enter full name and do not use abbreviations)			
(a) First name	<input type="text"/>		
(b) Last name	<input type="text"/>		
(c) Middle Name	<input type="text"/>		
3. *Father's name (Even Married women must give father's name)			
(a) First name	<input type="text"/>		
(b) Last name	<input type="text"/>		
(c) Middle Name	<input type="text"/>		
4. *Whether a citizen of India	<input type="radio"/> Yes	<input type="radio"/> No	
5. *Nationality	<input type="text"/>		
6. *Whether resident in India	<input type="radio"/> Yes	<input type="radio"/> No	
7. *Date of birth	<input type="text"/>	(DD/MM/YYYY)	
8. *Gender	<input type="radio"/> Male	<input type="radio"/> Female	<input type="radio"/> Transgender
9. Income tax PAN	<input type="text"/>	<input type="button" value="Verify income-tax PAN"/>	
10. Do you have Aadhaar	<input type="radio"/> Yes	<input type="radio"/> No	
Aadhaar number	<input type="text"/>		
11. Voter's Identity card number	<input type="text"/>		
12. *Do you have a valid passport	<input type="radio"/> Yes	<input type="radio"/> No	
#Passport number	<input type="text"/>		
13. Driving license number	<input type="text"/>		
14. *Personal Mobile Number	<input type="text"/> Country Code	<input type="text"/> Mobile Number	<input type="button" value="Send OTP"/>
15. *Personal Email ID	<input type="text"/>		
16. *Enter OTP for Mobile Number	<input type="text"/>	<input type="button" value="Verify OTP"/>	
17. *Enter OTP for Email ID	<input type="text"/>		
18. Permanent residential address			
Do you have permanent address outside India	<input type="radio"/> Yes	<input type="radio"/> No	
*Line I	<input type="text"/>		
Line II	<input type="text"/>		
*City	<input type="text"/>		
*State	<input type="text"/>		
*Pin code	<input type="text"/>		
ISO country code	<input type="text"/>	Phone	<input type="text"/>
*Country	<input type="text"/>		
Fax	<input type="text"/>		

Page 1 of 3



19. Whether present residential address is same as permanent residential address  Yes  No

20. Present residential address

*Line I	<input type="text"/>		
Line II	<input type="text"/>		
*City	<input type="text"/>		
*State	<input type="text"/>	*Pin code	<input type="text"/>
ISO country code	<input type="text"/>	Phone	<input type="text"/>
		Fax	<input type="text"/>
*Country	<input type="text"/>		

#### Attachments

1. \*Proof of permanent address
2. Copy of Aadhaar Card
3. Copy of Passport
4. Proof of present address
5. Optional attachments, if any

<input type="button" value="Attach"/>
<input type="button" value="Attach"/>
<input type="button" value="Attach"/>
<input type="button" value="Attach"/>
<input type="button" value="Attach"/>

#### List of attachments

<input type="text"/>
----------------------

#### Verification

I, hereby confirm and verify that the particulars given in the Form herein above are true and also are in agreement with the documents being attached to this form.

- (i) The documents being attached to the Form DIR-3KYC belong to me. I further confirm that all required documents have been duly issued by the respective government authority and are being attached to the Form DIR-3 KYC and
- (ii) I further confirm that the Mobile No and email ID belong personally to me and
- (iii) I have not been declared as proclaimed offender by any Economic Offence Court or Judicial Magistrate Court or High Court or any other Court, and
- (iv) I have no other allotted DIN other than DIN in which changes are intimated under section 154 of the Companies Act,2013 or a Designated Partner Identification Number under section 7 of the Limited Liability Partnership Act, 2008.
- (v) I shall be liable under section 448 of the Act and under relevant provisions of the Indian Penal Code, 1860 and any other law as applicable, if any statement in this application is found to be false or any material fact is found to be have been omitted.

\*To be digitally signed by Applicant



### Certification

I declare that I have been duly engaged for the purpose of certification/verification of this form. It is hereby certified that:

- \* I have satisfied myself about the identity of the applicant and his address based on the perusal of the original of the attached document.

Note: In case where the applicant is residing outside India the particulars have to be verified from the documents duly attested by the attesting authority as prescribed.

- \* I have verified and attested the documents of the applicant based on the Originals documents produced before me.
- \* All required attachments have been completely attached to this application
- \* I have gone through the provisions of The Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed.

- \* I further certify that:

- \* Mobile No and email ID belong to the applicant / Director signing the form.
- \* All the required attachments have been completely and legibly attached to this form;
- \* I have kept a copy of this form and attachments thereto, in my records for further reference.
- \* It is understood that I shall be liable for action under Section 448 of The Companies Act, 2013 for wrong certifications, if any found at any stage.

\* To be digitally signed by

\* Category

\* Whether Associate or Fellow  Associate  Fellow

\* Membership Number

\* Certificate of Practice Number

---

**Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.**

---

This e-Form has been taken on file maintained by the register of companies through electronic mode and on the basis of statement of correctness given by the Director and professional.



**62. Form DIR-8 for Non disqualifications of director(s) with co. (Sec 164(2))  
(Rule 14(1) of Companies (Appointment and Qualification of Directors) Rules, 2014)**

**FORM 'DIR-8'**

Intimation by Director

*[Pursuant to Section 164(2) and rule 14(1) of Companies (Appointment and Qualification of Directors) Rules, 2014]*

Registration No. of Company \_\_\_\_\_

Nominal Capital Rs. \_\_\_\_\_

Paid-up Capital Rs. \_\_\_\_\_

Name of Company \_\_\_\_\_

Address of its Registered Office \_\_\_\_\_

To

The Board of Directors of \_\_\_\_\_

I \_\_\_\_\_ son/daughter/wife of \_\_\_\_\_ resident of \_\_\_\_\_ director/managing director/manager in the company hereby give notice that I am/was a director in the following companies during the last three years:-

Name of the Company	Date of Appointment	Date of Cessation
1..... 2.....		

I further confirm that I have not incurred disqualification under section 164(2) of the Companies Act, 2013 in any of the above companies, in the previous financial year, and that I, at present, stand free from any disqualification from being a director.

**or**

I further confirm that I have incurred disqualifications under section 164(2) of the Companies Act, 2013 in the following company(s) in the previous financial year, and that I, at present stand disqualified from being a director.

Name of the Company	Date of Appointment	Date of Cessation
1.....		
2.....		




Signature  
(Full Name)

Dated this \_\_\_\_\_ day of \_\_\_\_\_



**63. Form DIR-12 for appointment of Director(s) with ROC (Sec 7(1)(c)+168+170(2)) (Rule 17 of Companies (Incorporation) Rules, 2014 + Rule 8 + 15 + 18 of Companies (Appointment and Qualification of Directors) Rules, 2014)**

<b>FORM NO. DIR-12</b> <i>[Pursuant to sections 7(1) (c), 168 &amp; 170 (2) of The Companies Act, 2013 and rule 17 of the Companies (Incorporation) Rules 2014 and 8, 15 &amp; 18 of the Companies (Appointment and Qualification of Directors) Rules, 2014]</i>	 सत्यमेव जयते	Particulars of appointment of directors and the key managerial personnel and the changes among them
Form Language <input checked="" type="radio"/> English <input type="radio"/> Hindi		
Refer the instruction kit for filing the form.		
1. *This form is for <input type="radio"/> New company <input checked="" type="radio"/> existing company		
2. (a) * Corporate Identity Number (CIN) of company <input type="text"/>		
(b) Global location number (GLN) of company <input type="text"/>		<input type="button" value="Pre-fill"/>
3. (a) Name of the company <input type="text"/>		
(b) Address of the registered office of the company <input type="text"/>		
(c) E-mail ID of the company <input type="text"/>		
4. Number of Managing director or director(s) for which the form is being filed <input type="text"/>		
5. Details of the Managing Director, directors of the company		





I Details of the Managing Director or Director of the company

i Director Identification Number (DIN)

ii Name

iii Father's name

iv Present residential address

v Nationality  vi Date of birth  vii Gender

viii  Appointment  Cessation  Change in designation x Date of Appointment or change in designation  (DD/MM/YYYY)

ix Designation

xi Category

xii Whether Chairman, Executive Director, Non-Executive Director

Chairman  Executive director  Non Executive Director

xiii DIN of such director to whom appointee is alternate

xiv Name of the director to whom such appointee is alternate

xv Name of the company or institution whose nominee the appointee is

xvi E-mail ID of director

xvii In case of cessation

Hereby confirmed that the above mentioned  Director  Managing director xviii is not associated with the company with effect from  (DD/MM/YYYY) xix due to

xx Interest in other entities

xxi Number of such entities

xxii \*CIN/LLPIN/FCRN/Registration number

xxiii \*Name

xxiv \*Address

xxv Nature of interest

xxvi \*Designation

xxvii Percentage of Shareholding  xxviii Amount

xxix Others (specify)



6. Number of manager(s), secretary(s), Chief Financial Officer or Chief Executive Officer for which the form is being filed

7. Details of manager(s), secretary(s), Chief Financial Officer or Chief Executive Officer of the company

i	Director Identification Number (DIN), if any	<input type="text"/>	<input type="button" value="Pre-fill"/>
ii	Income Tax permanent account number (PAN)	<input type="text"/>	<input type="button" value="Verify Details"/>
iii	<input type="radio"/> Appointment <input type="radio"/> Cessation		
iv	Membership number of the secretary	<input type="text"/>	
v	First Name	<input type="text"/>	
vi	Middle Name	<input type="text"/>	
vii	Last Name	<input type="text"/>	
viii	<b>Father's name</b>		
ix	First Name	<input type="text"/>	
x	Middle Name	<input type="text"/>	
xi	Last Name	<input type="text"/>	
xii	Present residential address	xiii Line I <input type="text"/>	
		xiv Line II <input type="text"/>	
xv	City	<input type="text"/>	
xvi	State	<input type="text"/>	xvii Pin Code <input type="text"/>
xviii	ISO Country Code	<input type="text"/>	
xix	Country	<input type="text"/>	
xx	Phone	xxi Fax <input type="text"/>	
xxii	Date of birth	<input type="text"/>	(DD/MM/YYYY)
xxiii	Designation	<input type="text"/>	
xxiv	Date of Appointment or cessation	<input type="text"/>	(DD/MM/YYYY)
xxv	E-mail ID	<input type="text"/>	

**Attachments**

List of attachments

Page 3 of 5



(1) Declaration by first director

Attach

(2) Declaration of the appointee director  
in Form No. DIR-2;

Attach

(3) Notice of resignation;

Attach

(4) Evidence of cessation;

Attach

(6) Optional attachment(s) - if any.

Attach

Remove attachment

#### Declaration

I \*

- A person named in the articles as a  of the company  
(in case if a new company) or  
 authorized by the Board of Directors of the Company vide   
number dated

to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

\* To be digitally signed by

\* Designation

\* Director identification number of the director, or DIN or PAN of the manager or CEO or CFO; or Membership number of the secretary

#### Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

- The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order ;  
 All the required attachments have been completely and legibly attached to this form;  
 It is understood that I shall be liable for action under Section 448 of The Companies Act, 2013 for wrong certification, if any found at any stage.

\* To be digitally signed by

- Chartered accountant (in whole-time practice) or  Cost accountant (in whole-time practice) or  
 Company secretary (in whole-time practice)

\* Whether Associate or fellow  Associate  Fellow

Membership number

Certificate of Practice Number

Modify

Check Form

Prescrutiny

Submit

This eForm has been taken on file maintained by the Registrar of companies through electronic mode and on the basis of statement of correctness given by the filing company.



**64. Form DPT-3 for deposits with ROC (Section 73 to 76A)**  
**(Rule 16 + 16A of Companies (Acceptance of Deposits) Rules, 2014)**



Form No. DPT-3

Return of deposits

Form language

English  Hindi

[Pursuant to rule 16 and rule 16A of the Companies (Acceptance of Deposits) Rules, 2014]

*Refer instruction kit for filing the form*

*All fields marked in \* are mandatory*

**Company Information**

1 \*Corporate Identity Number (CIN)

2 (a) \*Name of the Company

(b) \*Registered office address

(c) \*email id

3 \*Purpose of the form

- Return of Deposit
- Particulars of transactions by a company not considered as deposit as per rule 2(1)(c) of the Companies (Acceptance of Deposit) Rules, 2014
- Return of Deposit and particulars of transactions by a company not considered as deposit
- Onetime Return for disclosure of details of outstanding money or loan received by a company but not considered as deposits as per rule 2(1)(c) of the Companies (Acceptance of Deposits) Rules, 2014

4 \*Whether the company is  Public Company  Private Company



5 \*Whether the company is a government company

Yes

No

6 \*Objects of the company

7 Whether deposits have been accepted from public

Yes

No

8 (a) \*Period for which return is being filed (DD/MM/YYYY)

(b) Date of issue of advertisement or circular (DD/MM/YYYY)

(c) Date of expiry of validity of advertisement or circular (DD/MM/YYYY)

9 Net Worth as per the latest audited balance sheet preceding the date of the return-

Sl.No	Particulars	Amount (in Rupees)
a(i)	Paid up share capital	
(ii)	Free reserves	
(iii)	Securities Premium Account	
b(i)	Accumulated Loss	
(ii)	Balance of deferred revenue expenditure	
(iii)	Accumulated unprovided depreciation	
(iv)	Miscellaneous expense and preliminary expenses	
(v)	Other intangible assets	
c	Net worth (a) – (b)	



Sl.No	Particulars	Amount (in Rupees)
d	Maximum limit of deposits (i.e. 35% of the above in case of all companies other than specified IFSC public companies and private companies)	

10 (a) Total number of deposit holders as on 1st April

(b) Total number of deposit holders at the end of financial year

**11 Particulars of deposits (In Rupees)**

(a) Amount of existing deposits as at 1st April

(b) Amount of deposits renewed during the year

(c) Amount of deposits accepted during the year

(c)(i) Secured deposits

(ii) Unsecured deposits

(d) Amount of deposits repaid during the year

(e) Balance of deposits outstanding at the end of the year

12 (a) Amount of deposits that have matured but not claimed

(b) Amount of deposits that have matured and claimed but not paid

**13 Particulars of liquid assets**

(a) Amount of deposits maturing on or before 31st March next year

and following next year

(b) Amount required to be invested in liquid assets



(c) Details of liquid assets

(d) (i) Amount in current or other deposits account, free from charge or lien, with any scheduled bank

(ii) Unencumbered securities of Central/State Government

Face Value \_\_\_\_\_

Market Value \_\_\_\_\_

(iii) Unencumbered trust securities

Face Value \_\_\_\_\_

Market Value \_\_\_\_\_

14 Particulars of charge

(a) Number of charges \_\_\_\_\_

(b) SRN of CHG-1/CHG-9 filed for creation of charge \_\_\_\_\_

15 Particulars of receipt of money or loan by a company but not considered as deposits, at the end of financial year, in terms of clause (c) of sub-rule 1 of rule 2 of the Companies (Acceptance of Deposits) Rules, 2014

Particulars	Details of loan (in INR)				Ageing of loan (in Years)			
	Opening balance	Additional loan during the year	Repaid during the year	Any other adjustment	Closing balance	Loans outstanding for less than or equal to 1 year	Loans outstanding for more than 1 year and less than 3 years	Loans outstanding for more than 3 years
	(I)	(II)	(III)	(IV)	(V)	(VI)	(VII)	(VIII)
<b>Any amount received from –</b>								
(i) the Central Government; or								
(ii) a State Government; or any amount received from any other source whose repayment is guaranteed by								



the Central Government or State Government; or								
(iii) any amount received from a local authority; or								
(iv) any amount received from statutory authority constituted under an Act of Parliament or a State Legislature								
<b>Any amount received from –</b>								
(i) Foreign Governments; or								
(ii) Foreign or international banks;								
(iii) Multilateral financial institutions;								
(iv) Foreign Governments owned development financial institutions;								
(v) Foreign export credit agencies;								
(vi) Foreign collaborators;								
(vii) Foreign body corporates;								
(viii) Foreign citizens;								
(ix) Foreign authorities or;								
(x) Persons residents outside India subject to the provisions								





of Foreign Exchange Management Act, 1999 (42 of 1999).								
<p><b>Any amount received as -</b></p> <p>(i) A loan or facility from any banking company; or</p> <p>(ii) From the state Bank of India or any of its subsidiary banks; or</p> <p>(iii) From a banking institution notified by the Central Government under section 51 of the Banking Regulation Act, 1949 (10 of 1949); or</p> <p>(iv) A corresponding new bank as defined in clause (d) of section 2 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980 (40 of 1980); or</p> <p>(v) From a cooperative bank as defined in clause (b-ii) of section 2 of the Reserve Bank of India Act, 1934 (2 of 1934).</p>								
<p><b>Any amount received as loan or financial assistance from -</b></p> <p>(i) Public</p>								



Financial Institutions notified by the Central Government; or  (ii) Any regional financial institutions; or  (iii) Insurance companies; or  (iv) Scheduled Banks as defined in the Reserve Bank of India Act, 1934 (2 of 1934).								
Any amount received against issue of commercial paper or any other instruments issued in accordance with the guidelines or notification issued by the Reserve Bank of India.								
Any amount received by the company from any other company.								
Any amount received and held pursuant to an offer made in accordance with the provisions of the Act towards subscription to any securities including share application money or advance towards allotment of securities pending allotment, so long as such amount is appropriated only against the								



amount due on allotment of securities applied for.								
Any amount received from a person who, at the time of the receipt of the amount, was a director of the company or the relative of the director of a private company.								
(A) Any amount raised by the issue of bonds or debentures secured by a first charge or a charge ranking pari passu with the first charge on any assets referred to in Schedule III of the Act excluding intangible assets of the company; or  (B) bonds or debentures compulsorily convertible into shares of the company within ten years.								
Any amount raised by the issue of non-convertible debentures not constituting a charge on the assets of the company and listed on recognized stock exchange as per applicable regulations made by Securities and Exchange Board of India.								



Any amount received from an employee of the company not exceeding his annual salary under a contract of employment with the company in the nature of non-interest bearing security deposit.								
Any non-interest bearing amount received and held in trust.								
<p><b>Any amount received in course of, or for the purposes of the business of the company-</b></p> <p>(i) As an advance for supply of goods or provision of services accounted for in any manner whatsoever provided that such advance is appropriated against supply of goods or provision of services within a period of three hundred and sixty-five days from the date of acceptance of such advance.</p> <p>(ii) As advance accounted for in any manner whatsoever, received in connection with consideration for immovable property under an agreement or arrangement, provided that such advance is</p>								



adjusted against such property in accordance with the terms of agreement or arrangement.								
(iii) As security deposit for performance of the contract of supply of goods or provision of services.								
(iv) As advance received under long term projects for supply of capital goods except those covered under item (h) of sub-clause (xii) clause (c) of sub-rule (1) of rule (2) of the Companies (Acceptance of Deposits) Rules, 2014.								
(v) As an advance towards consideration for providing future services in the form of a warranty or maintenance contract as per written agreement, if the period for providing such services does not exceed the period prevalent as per common business practice or five years, from the date of acceptance of such service whichever is less.								
(vi) As advance received and allowed by any								



sectoral regulator or in accordance with directions of Central or State Government								
(vii) As an advance for subscription towards publication, whether in print or electronic to be adjusted against receipt of such publications.								
Any amount brought in by promoters of the company by way of unsecured loans in pursuance of the stipulation of any lending financial institution.								
Any amount received by a Nidhi company in accordance with the rules made under section 406 of the Act.								
Any amount received by way of subscription in respect of chit under the Chit Funds Act, 1982(4 of 1982).								
Any amount received by company under any collective Investment scheme in compliance with regulations framed by the Securities and Exchange Board of India.								
Any amount of twenty-five lakh rupees or more								



received by a startup company, by way of convertible note (convertible into equity shares or repayable within a period not exceeding five years from the date of issue) in a single tranche, from a person.								
<b>Any amount received by a company from</b> - (i) Alternate Investment Funds; (ii) Domestic venture Capital Funds (iii) Infrastructure Investments Trusts; (iv) Real Estate Investment Trusts; (v) Mutual Funds registered with the Securities and Exchange Board of India								

**16 Credit Rating obtained:**

(a) From (Name of the agency)

(b) Rating

(c) Date of obtaining credit rating (DD/MM/YYYY)

17 \*SRN of GNI form in which DPT-1 is filed

18 Total amounts of outstanding money or loan received by a company but not considered



as deposits in terms of rule 2(1)(c) of the Companies (Acceptance of Deposits) Rules, 2014  
as specified in rule 16(A)(3)

**Attachments**

(a) Copy of trust deed	<input type="text" value="Max 2 MB"/>	<input type="button" value="Choose"/>	<input type="button" value="Remove"/>	<input type="button" value="Download"/>
(b) List of depositors (excel format)	<input type="text" value="Max 2 MB"/>	<input type="button" value="Choose"/>	<input type="button" value="Remove"/>	<input type="button" value="Download"/>
(c) Optional attachment,	<input type="text" value="Max 2 MB"/>	<input type="button" value="Choose"/>	<input type="button" value="Remove"/>	<input type="button" value="Download"/>

**Declaration by Statutory Auditor**

I hereby duly certify that the amount specified in 'Particular of deposits' and 'Particulars of liquid assets' is correct and in line with the relevant provisions of the Companies Act, 2013.

**\*To be digitally signed by**

\*Name

\*Designation

\*Membership Number/Certificate of Practice Number

**Declaration**

I am authorised by the Board of Directors of the Company vide resolution no \*   
Dated

\*  to sign this is form and declare that all the requirements of Companies Act, 2013 and the

rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

**\*To be digitally signed by**

\*Designation

(Director/Manager/Company Secretary/CFO/ CEO)

\*DIN of the director OR DIN or PAN of the manager or CEO or CFO OR membership  
number of the company secretary





**65. Form MBP-1 for interest in other entity with company (Section 184(1))  
(Rule 9(1) of Companies (Appointment and Qualification of Directors) Rules, 2014)**

**FORM MBP - 1**  
**Notice of interest by director**  
*[Pursuant to section 184 (1) and rule 9(1)]*

To  
The Board of Directors  
..... Limited

**Dear Sir(s)**

I, ....., son/daughter/spouse of ....., resident of ....., being a director in the company hereby give notice of my interest or concern in the following company or companies, bodies corporate, firms or other association of individuals:-

**I.**

Sl No.	Names of the Companies /bodies corporate/firms/ association of individuals	Nature of interest or concern / Change in interest or concern	Shareholding	Date on which interest or concern arose / changed

Signature:  
MD/Director/Secretary/Whole time Director

Place:  
Date:



**66. Filing MGT-7 for annual details with ROC (Section 92(1))**  
**(Rule 11(1) of Companies (Management and Administration) Rules, 2014)**

**FORM NO. MGT-7**

[Pursuant to sub-Section(1) of section 92 of the Companies Act, 2013 and sub-rule (1) of rule 11of the Companies (Management and Administration) Rules, 2014]



सत्यमेव जयते

**Annual Return**

Form language  English  Hindi

Refer the instruction kit for filing the form.

**I. REGISTRATION AND OTHER DETAILS**

(i) \* Corporate Identification Number (CIN) of the company

Global Location Number (GLN) of the company

\* Permanent Account Number (PAN) of the company

(ii) (a) Name of the company

(b) Registered office address

(c) \*e-mail ID of the company

(d) \*Telephone number with STD code

(e) Website

(iii) Date of Incorporation

(iv) 

Type of the Company	Category of the Company	Sub-category of the Company
<input type="text"/>	<input type="text"/>	<input type="text"/>

(v) Whether company is having share capital  Yes  No

(vi) \*Whether shares listed on recognized Stock Exchange(s)  Yes  No



(vii) \*Financial year From date  (DD/MM/YYYY) To date  (DD/MM/YYYY)

(viii) \*Whether Annual general meeting (AGM) held  Yes  No

(a) If yes, date of AGM

(b) Due date of AGM

(c) Whether any extension for AGM granted  Yes  No

## II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

\*Number of business activities

S.No	Main Activity group code	Description of Main Activity group	Business Activity Code	Description of Business Activity	% of turnover of the company
1					

## III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

\*No. of Companies for which information is to be given

S.No	Name of the company	CIN / FCRN	Holding/ Subsidiary/Associate/ Joint Venture	% of shares held
1				

## IV. SHARE CAPITAL, DEBENTURES AND OTHER SECURITIES OF THE COMPANY

(iii) Details of shares/Debentures Transfers since closure date of last financial year (or in the case of the first return at any time since the incorporation of the company) \*

Nil

[Details being provided in a CD/Digital Media]

Yes  No  Not Applicable

Separate sheet attached for details of transfers

Yes  No

Note: In case list of transfer exceeds 10, option for submission as a separate sheet attachment or submission in a CD/Digital Media may be shown.

Date of the previous annual general meeting



Date of registration of transfer (Date Month Year) <input type="text"/>			
Type of transfer	<input type="text"/>	1 - Equity, 2- Preference Shares,3 - Debentures, 4 - Stock	
Number of Shares/ Debentures/ Units Transferred	<input type="text"/>	Amount per Share/ Debenture/Unit (in Rs.)	<input type="text"/>
Ledger Folio of Transferor <input type="text"/>			
Transferor's Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Surname	middle name	first name
Ledger Folio of Transferee <input type="text"/>			
Transferee's Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Surname	middle name	first name

Date of registration of transfer (Date Month Year) <input type="text"/>			
Type of transfer	<input type="text"/>	1 - Equity, 2- Preference Shares,3 - Debentures, 4 - Stock	
Number of Shares/ Debentures/ Units Transferred	<input type="text"/>	Amount per Share/ Debenture/Unit (in Rs.)	<input type="text"/>
Ledger Folio of Transferor <input type="text"/>			
Transferor's Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Surname	middle name	first name
Ledger Folio of Transferee <input type="text"/>			
Transferee's Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Surname	middle name	first name



(iv) \*Indebtedness including debentures (Outstanding as at the end of financial year)

Particulars	Number of units	Nominal value per unit	Total value
Non-convertible debentures	0		0
Partly convertible debentures	0		0
Fully convertible debentures	0		0
Secured Loans (including interest outstanding/accrued but not due for payment) excluding deposits			0
Unsecured Loans (including interest outstanding/accrued but not due for payment) excluding deposits			0
Deposit			0
<b>Total</b>			0

Details of debentures

Class of debentures	Outstanding as at the beginning of the year	Increase during the year	Decrease during the year	Outstanding as at the end of the year
Non-convertible debentures	0	0	0	0
Partly convertible debentures	0	0	0	0
Fully convertible debentures	0	0	0	0

(v) Securities (other than shares and debentures)

0

Type of Securities	Number of Securities	Nominal Value of each Unit	Total Nominal Value	Paid up Value of each Unit	Total Paid up Value
Total					

V. \*Turnover and net worth of the company (as defined in the Companies Act, 2013)

(i) Turnover

(ii) Net worth of the Company

0



**VII. \*NUMBER OF PROMOTERS, MEMBERS, DEBENTURE HOLDERS  
(Details, Promoters, Members (other than promoters), Debenture holders)**

Details	At the beginning of the year	At the end of the year
Promoters	0	0
Members (other than promoters)	0	0
Debenture holders	0	0

**VIII. DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL**

**(A) \*Composition of Board of Directors**

Category	Number of directors at the beginning of the year		Number of directors at the end of the year		Percentage of shares held by directors as at the end of year	
	Executive	Non-executive	Executive	Non-executive	Executive	Non-executive
<b>A. Promoter</b>	0	0	0	0	0	0
<b>B. Non-Promoter</b>	0	0	0	0	0	0
(i) Non-Independent	0	0	0	0	0	0
(ii) Independent	0	0	0	0	0	0
<b>C. Nominee Directors representing</b>	0	0	0	0	0	0
(i) Banks & FIs	0	0	0	0	0	0
(ii) Investing institutions	0	0	0	0	0	0
(iii) Government	0	0	0	0	0	0
(iv) Small share holders	0	0	0	0	0	0
(v) Others	0	0	0	0	0	0
Total	0	0	0	0	0	0

Number of Directors and Key managerial personnel (who is not director) as on the financial year end date

**(B) (i) \*Details of directors and Key managerial personnel as on the closure of financial year**

Name	DIN/PAN	Designation	Number of equity share(s) held	Date of cessation (after closure of financial year : If any)



(ii) Particulars of change in director(s) and Key managerial personnel during the year

0

Name	DIN/PAN	Designation at the beginning / during the financial year	Date of appointment/ change in designation/ cessation	Nature of change (Appointment/ Change in designation/ Cessation)

**IX. MEETINGS OF MEMBERS/CLASS OF MEMBERS/BOARD/COMMITTEES OF THE BOARD OF DIRECTORS**

**A. MEMBERS/CLASS /REQUISITIONED/NCLT/COURT CONVENED MEETINGS**

Number of meetings held

Type of meeting	Date of meeting	Total Number of Members entitled to attend meeting	Attendance	
			Number of members attended	% of total shareholding

**B. BOARD MEETINGS**

\*Number of meetings held

S. No.	Date of meeting	Total Number of directors associated as on the date of meeting	Attendance	
			Number of directors attended	% of attendance
1				

**C. COMMITTEE MEETINGS**

Number of meetings held

S. No.	Type of meeting	Date of meeting	Total Number of Members as on the date of the meeting	Attendance	
				Number of members attended	% of attendance
1					

**X. \*REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL**

Nil

Number of Managing Director, Whole-time Directors and/or Manager whose remuneration details to be entered

0



S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1							0
	Total						

Number of CEO, CFO and Company secretary whose remuneration details to be entered

0

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1							0
	Total						

Number of other directors whose remuneration details to be entered

0

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1							0
	Total						

#### XI. MATTERS RELATED TO CERTIFICATION OF COMPLIANCES AND DISCLOSURES

\* A. Whether the company has made compliances and disclosures in respect of applicable provisions of the Companies Act, 2013 during the year  Yes  No

B. If No, give reasons/observations

#### XII. PENALTY AND PUNISHMENT - DETAILS THEREOF

(A) DETAILS OF PENALTIES / PUNISHMENT IMPOSED ON COMPANY/DIRECTORS /OFFICERS  Nil

0

Name of the company/ directors/ officers	Name of the court/ concerned Authority	Date of Order	Name of the Act and section under which penalised / punished	Details of penalty/ punishment	Details of appeal (if any) including present status

(B) DETAILS OF COMPOUNDING OF OFFENCES  Nil

0

Name of the company/ directors/ officers	Name of the court/ concerned Authority	Date of Order	Name of the Act and section under which offence committed	Particulars of offence	Amount of compounding (in Rupees)





**XIII. Whether complete list of shareholders, debenture holders has been enclosed as an attachment**

Yes  No

**XIV. COMPLIANCE OF SUB-SECTION (2) OF SECTION 92, IN CASE OF LISTED COMPANIES**

In case of a listed company or a company having paid up share capital of Ten Crore rupees or more or turnover of Fifty Crore rupees or more, details of company secretary in whole time practice certifying the annual return in Form MGT-8.

Name

Whether associate or fellow

Associate  Fellow

Certificate of practice number

**I/We certify that:**

(a) The return states the facts, as they stood on the date of the closure of the financial year aforesaid correctly and adequately.

(b) Unless otherwise expressly stated to the contrary elsewhere in this Return, the Company has complied with all the provisions of the Act during the financial year.

**Declaration**

I am Authorised by the Board of Directors of the company vide resolution no. ..  dated

(DD/MM/YYYY) to sign this form and declare that all the requirements of the Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
2. All the required attachments have been completely and legibly attached to this form.

**Note: Attention is also drawn to the provisions of Section 447, section 448 and 449 of the Companies Act, 2013 which provide for punishment for fraud, punishment for false statement and punishment for false evidence respectively.**

To be digitally signed by

Director

DIN of the director

To be digitally signed by

Company Secretary

Company secretary in practice

Membership number

Certificate of practice number



**Attachments**

1. List of share holders, debenture holders
2. Approval letter for extension of AGM;
3. Copy of MGT-8;
4. Optional Attachment(s), if any

Attach
Attach
Attach
Attach

**List of attachments**

--

Remove attachment

Modify

Check Form

Prescrutiny

Submit

**This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company**



**67. Form MGT-8 for CS's examination with ROC (Section 92(2))**  
**(Rule 11(2) of Companies (Appointment and Qualification of Directors) Rules, 2014)**

**Form No. MGT-8**

*[Pursuant to section 92(2) of the Companies Act, 2013 and rule 11(2) of Companies (Management and Administration) Rules, 2014]*

**CERTIFICATE BY A COMPANY SECRETARY IN PRACTICE**

I/ We have examined the registers, records and books and papers of -----  
----- **Limited/Private Limited** (the Company) as required to be maintained under the Companies Act, 2013 (the Act) and the rules made thereunder for the financial year ended on -----, 20----. In my/ our opinion and to the best of my information and according to the examinations carried out by me/ us and explanations furnished to me/ us by the company, its officers and agents, I/ we certify that:

- A. the Annual Return states the facts as at the close of the aforesaid financial year correctly and adequately.
- B. during the aforesaid financial year the Company has complied with provisions of the Act & Rules made there under in respect of:
  - 1. its status under the Act;
  - 2. maintenance of registers/records & making entries therein within the time prescribed therefor;
  - 3. filing of forms and returns as stated in the annual return, with the Registrar of Companies, Regional Director, Central Government, the Tribunal, Court or other authorities within/beyond the prescribed time;
  - 4. calling/ convening/ holding meetings of Board of Directors or its committees, if any, and the meetings of the members of the company on due dates as stated in the annual return in respect of which meetings, proper notices were given and the proceedings including the circular resolutions and resolutions passed by postal ballot, if any, have been



- properly recorded in the Minute Book/registers maintained for the purpose and the same have been signed;
5. closure of Register of Members / Security holders, as the case may be.
  6. advances/loans to its directors and/or persons or firms or companies referred in section 185 of the Act;
  7. contracts/arrangements with related parties as specified in section 188 of the Act;
  8. issue or allotment or transfer or transmission or buy back of securities/ redemption of preference shares or debentures/ alteration or reduction of share capital/ conversion of shares/ securities and issue of security certificates in all instances;
  9. keeping in abeyance the rights to dividend, rights shares and bonus shares pending registration of transfer of shares in compliance with the provisions of the Act
  10. declaration/ payment of dividend; transfer of unpaid/ unclaimed dividend/other amounts as applicable to the Investor Education and Protection Fund in accordance with section 125 of the Act;
  11. signing of audited financial statement as per the provisions of section 134 of the Act and report of directors is as per sub - sections (3), (4) and (5) thereof;
  12. constitution/ appointment/ re-appointments/ retirement/ filling up casual vacancies/ disclosures of the Directors, Key Managerial Personnel and the remuneration paid to them;
  13. appointment/ reappointment/ filling up casual vacancies of auditors as per the provisions of section 139 of the Act;
  14. approvals required to be taken from the Central Government, Tribunal, Regional Director, Registrar, Court or such other authorities under the various provisions of the Act;
  15. acceptance/ renewal/ repayment of deposits;
  16. borrowings from its directors, members, public financial institutions, banks and others and creation/ modification/ satisfaction of charges in



that respect, wherever applicable;

17. loans and investments or guarantees given or providing of securities to other bodies corporate or persons falling under the provisions of section 186 of the Act ;

18. alteration of the provisions of the Memorandum and/ or Articles of Association of the Company;

Place:

Signature:

Date:


Name of Company Secretary in practice:

C.P. No. :

Note: The qualification, reservation or adverse remarks; if any, may be stated at the relevant place(s).



**68. Form MGT-14 for specified matters with ROC (Section 94(1) + 117(1) + 192)**

<b>FORM NO. MGT-14</b> [Pursuant to section 94(1), 117(1) of The Companies Act, 2013 and section 192 of The Companies Act, 1956 and rules made thereunder]		<b>Filing of Resolutions and agreements to the Registrar</b>
---	---	--

Form Language  English  Hindi

Refer the instruction kit for filing the form.

1. (a) Corporate Identity Number (CIN) of the company

(b) Global Location Number (GLN) of the company

2. (a) Name of Company

(b) Address of the registered office of the company

(c) \*e-mail id of the company

3. Registration of  Resolution(s)  Agreement  Postal ballot resolution(s) under Section 110  
 Proposed resolution under section 94(1)

4. Date of dispatch of notice for passing of  
(a) Resolution(s)  (DD/MM/YYYY)

(b) Postal ballot resolution(s)  (DD/MM/YYYY)

5. Date of passing of  
(a) Resolution(s)  (DD/MM/YYYY)

(b) Postal ballot resolution(s)  (DD/MM/YYYY)

**Details of the resolution**

1. (a) (i) Section of the Companies Act, 2013 under which passed   
(ii) Section of the Companies Act, 1956 under which passed

(b) Purpose of passing the resolution

(c) Subject matter of the resolution

(d) Mention whether resolution passed by postal ballot  Yes  No

(e) Indicate the authority passing or agreeing to the resolution  
 Board of directors  Shareholders  Class of shareholders  Creditors

(f) Whether ordinary or special resolution or with requisite majority  
 Ordinary resolution  Special resolution  Requisite majority



10. Service request number(SRN) of Form INC-28

**Attachments**

2. Altered memorandum of association

Attach

3. Altered articles of association

Attach

5. Optional attachment(s) - if any

Attach

List of attachments



Remove Attachment



**Declaration**

I am authorized by the Board of Directors of the Company vide resolution no [ ] Dated [ ] (DD/MM/YYYY) to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that :

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
2. All the required attachments have been completely and legibly attached to this form. It is also certified that copy of the resolution(s) or agreement(s) filed herewith is or are a true copy(s) of the original.
3. Any application, writ petition or suit had not been filed regarding the matter in respect of which this petition/application has been made, before any court of law or any other authority or any other Bench or the Board and not any such application, writ petition or suit is pending before any of them.

\* To be digitally signed by [ ]

\* Designation [ ]

Name of liquidator

\* Director identification number of the director; or Income-tax PAN of the liquidator; DIN or Income-tax PAN of manager or CEO or CFO; or membership number of Company secretary; [ ]

**Certificate by practicing professional**

I declare that I have been duly engaged for the purpose of certification of this form, it is here by certified that I have gone through the provisions of the Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/ applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further verify that:

- i. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
- ii. All the required attachments have been completely and legibly attached to this form.

To be digitally signed by [ ]

- Chartered Accountant (in whole-time practice) or  Cost Accountant (in whole-time practice) or  Company Secretary (in whole-time practice)

whether Associate or Fellow  Associate  Fellow

Membership No. [ ]

Certificate of practice number [ ]

**Note: Attention is also drawn to provisions of Section 448 and 449 which provide for punishment for false statement and punishment for false evidence respectively.**

[ Modify ] [ Check Form ] [ Prescrutiny ] [ Submit ]

For office use only:

eForm Service request number (SRN) [ ] E-form filing date [ ] (DD/MM/YYYY)

This e-form is hereby registered

Digital signature of the authorising officer [ ]

[ Confirm Submission ]

Date of signing [ ]


(DD/MM/YYYY)

Page 3 of 3





69. Form MGT-14 for appoint. of Internal Auditor(s) with ROC (Sec 94 (1) + 117(1) + 192)

<b>FORM NO. MGT-14</b> [Pursuant to section 94(1), 117(1) of The Companies Act, 2013 and section 192 of The Companies Act, 1956 and rules made thereunder]		<b>Filing of Resolutions and agreements to the Registrar</b>
---	---	--

Form Language  English  Hindi

Refer the instruction kit for filing the form.

1. (a) Corporate Identity Number (CIN) of the company

(b) Global Location Number (GLN) of the company

2. (a) Name of Company

(b) Address of the registered office of the company

(c) \*e-mail id of the company

3. \* Registration of  Resolution(s)  Agreement  Postal ballot resolution(s) under Section 110  
 Proposed resolution under section 94(1)

4. Date of dispatch of notice for passing of

(a) Resolution(s)  (DD/MM/YYYY)

(b) Postal ballot resolution(s)  (DD/MM/YYYY)

5. Date of passing of

(a) Resolution(s)  (DD/MM/YYYY)

(b) Postal ballot resolution(s)  (DD/MM/YYYY)

**Details of the resolution**

I (a) (i) Section of the Companies Act, 2013 under which passed

(ii) Section of the Companies Act, 1956 under which passed

(b) Purpose of passing the resolution

(c) Subject matter of the resolution

(d) Mention whether resolution passed by postal ballot  Yes  No

(e) Indicate the authority passing or agreeing to the resolution

Board of directors  Shareholders  Class of shareholders  Creditors

(f) Whether ordinary or special resolution or with requisite majority

Ordinary resolution  Special resolution  Requisite majority



10. Service request number(SRN) of Form INC-28

**Attachments**

2. Altered memorandum of association

3. Altered articles of association

5. Optional attachment(s) - if any

List of attachments



**Declaration**

I am authorized by the Board of Directors of the Company vide resolution no [ ] Dated [ ] (DD/MM/YYYY) to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that :

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
2. All the required attachments have been completely and legibly attached to this form. It is also certified that copy of the resolution(s) or agreement(s) filed herewith is or are a true copy(s) of the original.
3. Any application, writ petition or suit had not been filed regarding the matter in respect of which this petition/application has been made, before any court of law or any other authority or any other Bench or the Board and not any such application, writ petition or suit is pending before any of them.

\* To be digitally signed by [ ]

\* Designation [ ]

Name of liquidator

\* Director identification number of the director; or Income-tax PAN of the liquidator; DIN or Income-tax PAN of manager or CEO or CFO; or membership number of Company secretary; [ ]

**Certificate by practicing professional**

I declare that I have been duly engaged for the purpose of certification of this form, it is here by certified that I have gone through the provisions of the Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/ applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further verify that:

- i. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
- ii. All the required attachments have been completely and legibly attached to this form.

To be digitally signed by [ ]

- Chartered Accountant (in whole-time practice) or  Cost Accountant (in whole-time practice) or  Company Secretary (in whole-time practice)

whether Associate or Fellow  Associate  Fellow

Membership No. [ ]

Certificate of practice number [ ]

**Note: Attention is also drawn to provisions of Section 448 and 449 which provide for punishment for false statement and punishment for false evidence respectively.**

[ Modify ] [ Check Form ] [ Prescrutiny ] [ Submit ]

For office use only:

eForm Service request number (SRN) [ ] E-form filing date [ ] (DD/MM/YYYY)

This e-form is hereby registered

Digital signature of the authorising officer [ ]

[ Confirm Submission ]

Date of signing [ ]

(DD/MM/YYYY)

Page 3 of 3



**70. Form MGT-15 for report on AGM or EGM with ROC (Section 121(1))  
(Rules 31(2) of Companies (Management and Administration) Rules, 2014**

<p><b>FORM NO. MGT-15</b></p> <p>[Pursuant to section 121(1) of the Companies Act, 2013 and Rule 31(2) of Companies (Management and Administration) Rules, 2014]</p>	 <p>सत्यमेव जयते</p>	<p>Form for filing Report on Annual General Meeting</p>
--	---	---

Form language  English  Hindi

Refer the instruction kit for filing the form.

1. (a) \* Corporate identity number (CIN) of company

(b) Global location number (GLN) of company

2. (a) Name of the company

(b) Registered office address

(c) E-mail id

3. Details of the meeting

(i) \*Date of the Annual General Meeting

(ii) Day of AGM

(iii) \*Start time of AGM  \*End time of AGM

(iv) \*Venue of the Annual General Meeting

(v) \*Whether chairman of the meeting appointed  Yes  No

(vi) \*Number of members attended the meeting

(vii) \*Whether the requisite quorum is present  Yes  No

(viii) \*Business transacted at the meeting and result thereof

(ix) \*Particulars with respect to any adjournment of meeting and change in venue

(x) \*Particulars with respect of postponement of meeting and change in venue

(xi) Any other points relevant for inclusion in the Report

4. \*Fair summary of proceedings of the meeting.



5. \*Confirmed that the meeting was called, convened, held and conducted as per the provisions of the Act, the rules and secretarial standards made thereunder.

**Declaration**

To the best of my knowledge and belief, the information given in this form and its attachments is correct and complete

To be digitally signed by the Chairman

OR

To be digitally signed by

Designation

DIN of the director; or DIN or PAN of the manager or CEO or CFO; or membership number of the company secretary

**Note: Attention is also drawn to provisions of Section 448 and 449 which provide for punishment for false statement and false evidence.**

Modify

Check Form

Prescrutiny

Submit

This eForm has been taken on file maintained by the registrar of companies through electronic mode and on the basis of statement of correctness given by the filing company.



**71. Form MR-1 for appointment of KMP's with ROC (Section 196+197)**  
**(Rules 3 of Companies (Appointment and Remuneration of Managerial personnel) Rules, 2014)**

Form No. MR-1

**Return of appointment of managerial personnel**

[Pursuant to Section 196 read with Section 197 and Schedule V of the Companies Act, 2013 and pursuant to Rule 3 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]



Form language

English  Hindi

Refer instruction kit for filing the form

All fields marked in \* are mandatory

**Entity details**

1 \*Corporate Identity Number (CIN)

2 (a) \*Name of the company

(b) \*Address of the registered office of the company

(c) \*Whether the company is a public company or subsidiary of a public company  ▼  
 (Yes/No)

**KMP Details**

**3 Particulars of the proposed appointee or the person in whose respect the application is filed**

(a) \*Name  ▼

(b) \*Director Identification number (DIN) or income-tax permanent account number (PAN) or membership number

(c) \*Designation

4 \*Date of the resolution by the board of directors (DD/MM/YYYY)

5 \*Effective date of appointment (DD/MM/YYYY)

**6 Terms and conditions including remuneration**


(a) Remuneration  Per month  Per annum

Particulars	
(v) Salary (in Rs.)	
(vi) Perquisites (in Rs.)	
(vii) Others (in Rs.)	
(viii) Total of (i) to (iii) (in Rs.)	





**72. Form MSME-1 for delay in MSME's payments with ROC (Sec 405)**  
(Order 2 + 3 (both) dated January, 2019)

<b>MSME FORM I</b> [Pursuant to Order 2 and 3 dated 22 January, 2019 issued under Section 405 of the Companies Act, 2013]	 सत्यमेव जयते	Form for furnishing half yearly return with the registrar in respect of outstanding payments to Micro or Small Enterprises.
--	---	---

Form Language  English  Hindi

Refer the instruction kit for filing the form.

Initial return  Regular half yearly return

Period

1. (a) \*Corporate Identity Number (CIN) of company

(b) Global location number (GLN) of company

(c) \*Permanent Account Number (PAN) of company

2. (a) Name of the Company

(b) Address of the registered Office of the company

(c) \*Email id of the company

5. \*Reasons for Delay in amount of payments due

**Attachments**

1. Optional Attachments, (if any).

**List of attachments**

**Declaration**

It is hereby declared that the information given in the form and attachments are true and correct with the best of my knowledge.

To be digitally signed by

Director or manager or secretary or CEO or CFO





Designation

DIN of the director, or PAN of the manager of CEO  
or CFO; or membership number of the company secretary

**Note:** Attention is drawn to provision of sub section 4 of section 405 of Companies Act, which provide for punishment for any information statistics which is incorrect or incomplete in any material respect.

---

This eForm has been taken on file maintained by the registrar of companies through electronic mode and on the basis of statement of correctness given by the company



## 73. Form PAS-6 for reconciliation of Share Capital with ROC

(Rules 9A(8) of Companies (Prospectus and Allotment of Securities) Rules, 2014)

Form No. PAS-6

### Reconciliation of Share Capital Audit Report (Half-yearly)

[Pursuant to sub-rule (8) of rule 9A Companies  
(Prospectus and Allotment of Securities Rules, 2014.)]

Refer instruction kit for filing the form

All fields marked in \* are mandatory



Form language

English

Hindi

#### Company Details

1 \*Corporate Identity Number (CIN)

2 (a) \*Name of the company

(b) \*Address of Registered office of the company

(c) \*Email id of the company

#### Filing details

3 Period of Filing

\*From (DD/MM/YYYY)

\*To (DD/MM/YYYY)

4 \*Number of classes of shares / securities

5 Details of shares as per class

(a) \*Type of security

(Equity/Preference)

(b) \*Class of shares

(c) \*ISIN

(d)

		Number of shares	Percentage of Total Issued Capital
(i)	*Held in dematerialized form in CDSL		
(ii)	*Held in dematerialized form in NSDL		
(iii)	*Held in physical form		
(iv)	*Total no. of issued shares		



(e) Reasons for shares held in physical form

(f) Details of changes in share capital during the half-year under consideration as per Table below:

Particulars	Number of shares	Whether intimated to NSDL <input type="checkbox"/>	Whether intimated to CDSL <input type="checkbox"/>
(vi) Number of shares at the beginning of the reporting period			
(vii) Rights			
(ix) Bonus			
(x) Private Placement			
(xi) ESOPs			
(xii) Amalgamation			
(vii) Conversion			
(viii) Buy back			
(ix) Capital Reduction			
(x) Forfeiture			
(xi) Any Other (Please specify)			
(xii) Number of shares at the end of the reporting period			

(g) Details of Shares held by:

	Demat	Physical	Total
(i) *Promoters			
(ii) *Directors			
(iii) *KMPs			



6 (a) \*Whether the Register of Members is updated

Yes  No

(b) If no, the date upto which it has been updated

7 Details of Demat requests

Total No. of Demat requests	No. of requests	No. of shares	Reasons for delay
(a) Confirmed after 21 Days			
(b) Pending for more than 21 days			

8 (a) \*Whether there is appointment of common agency for share registry work.

Yes  No

(b) If yes, please provide the name of the said agency

9 Any other detail that the professional signing this form may like to provide:

#### Attachments

(a) Optional attachment(s) - if any

Max 2 MB

Choose File

Remove

Download

#### Verification

I am authorized by the Board of Directors of the Company vide resolution no \* | | dated (DD/MM/YYYY)\* to sign this form and declare that all the requirements of Companies Act, 2013 (18 of 2013), the Depositories Act, 1996 (22 of 1996) and the rules/regulations made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

It is hereby further certified that the Professional | |, n\*

(Chartered Account/ Company Secretary)

\* To be digitally signed by

DSC BOX

\* Designation

(Director/Manager/Company Secretary/CFO/CEO)

\* Director identification number of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the Company Secretary



**Certificate by Practicing Professional**

\* I declare that I, \_\_\_\_\_, residing at \_\_\_\_\_, having the email \_\_\_\_\_ have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 (18 of 2013), the Depositories Act, 1996 (22 of 1996) and rules/regulations made thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original records maintained by the Company \_\_\_\_\_

which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed.

I further certify that:

- a The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
- b All the required attachments have been completely and legibly attached to this form;
- c It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage.

DSC BOX

\* To be digitally signed by:

- Chartered accountant (in whole-time practice) or
- Company secretary (in whole-time practice)

\* Whether associate or fellow:

- Associate       Fellow

Membership number

Certificate of practice number

Save

Submit



---

**Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.**

**This eForm has been taken on file maintained by the registrar of companies through electronic mode and on the basis of statement of correctness given by the company.**

---

*For office use only:*

e-Form Service request number (SRN)

e-Form filing date (DD/MM/YYYY)

[F. No. 1/21/2013-CL-V-Part(I)]

MANOJ PANDEY, Jt. Secy.

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 251(F), dated the 31<sup>st</sup> March, 2014 and last amended *vide* notification G.S.R. 338(F), dated the 5<sup>th</sup> May, 2022.



## **(F) MCA's order for CARO, 2020 + Acceptance of deposits for Companies in India**

### **74. Ministry of Corporate Affairs (MCA) order dated Feb 25, 2020 for CARO 2020**

#### MINISTRY OF CORPORATE AFFAIRS

#### ORDER

New Delhi, the 25th February, 2020

S.O. 849(E).—In exercise of the powers conferred by sub-section (11) of section 143 of the Companies Act, 2013 (18 of 2013) and in supersession of the Companies (Auditor's Report) Order, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O. 1228 (E), dated the 29<sup>th</sup> March, 2016, except as respects things done or omitted to be done before such supersession, the Central Government, after consultation with the National Financial Reporting Authority constituted under section 132 of the Companies Act, 2013, hereby makes the following Order, namely:—

1. **Short title, application and commencement.**—(1) This Order may be called the Companies (Auditor's Report) Order, 2020.

(2) It shall apply to every company including a foreign company as defined in clause (42) of section 2 of the Companies Act, 2013 (18 of 2013) [hereinafter referred to as the Companies Act], except—

- (i) a banking company as defined in clause (c) of section 5 of the Banking Regulation Act, 1949 (10 of 1949);
- (ii) an insurance company as defined under the Insurance Act, 1938 (4 of 1938);
- (iii) a company licensed to operate under section 8 of the Companies Act;
- (iv) a One Person Company as defined in clause (62) of section 2 of the Companies Act and a small company as defined in clause (85) of section 2 of the Companies Act; and
- (v) a private limited company, not being a subsidiary or holding company of a public company, having a paid up capital and reserves and surplus not more than one crore rupees as on the balance sheet date and which does not have total borrowings exceeding one crore rupees from any bank or financial institution at any point of time during the financial year and which does not have a total revenue as disclosed in Scheduled III to the Companies Act (including revenue from discontinuing operations) exceeding ten crore rupees during the financial year as per the financial statements.

(3) It shall come into force on the date of its publication in the Official Gazette.

2. **Auditor's report to contain matters specified in paragraphs 3 and 4.** - Every report made by the auditor under section 143 of the Companies Act on the accounts of every company audited by him, to which this Order applies, for the financial years commencing on or after the 1st April, 2019, shall in addition, contain the matters specified in paragraphs 3 and 4, as may be applicable:

Provided this Order shall not apply to the auditor's report on consolidated financial statements except clause (xxi) of paragraph 3.



**3. Matters to be included in auditor's report.** - The auditor's report on the accounts of a company to which this Order applies shall include a statement on the following matters, namely:-

(i) (a) (A) whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) whether the company is maintaining proper records showing full particulars of intangible assets;

(b) whether these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account;

(c) whether the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, if not, provide the details thereof in the format below:-

Description of property	Gross carrying value	Held in name of	Whether promoter, director or their relative or employee	Period held – indicate range, where appropriate	Reason for not being held in name of company*
-	--	-	-	-	*also indicate if in dispute

(d) whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;

(e) whether any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, if so, whether the company has appropriately disclosed the details in its financial statements;

(ii) (a) whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account;

(b) whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details;

(iii) whether during the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, if so,-

(a) whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-

(A) the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates;

(B) the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates;





- (b) whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;
- (c) in respect of loans and advances in the nature of loans, whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular;
- (d) if the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest;
- (e) whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans];
- (f) whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;
- (iv) in respect of loans, investments, guarantees, and security, whether provisions of sections 185 and 186 of the Companies Act have been complied with, if not, provide the details thereof;
- (v) in respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder, where applicable, have been complied with, if not, the nature of such contraventions be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not;
- (vi) whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act and whether such accounts and records have been so made and maintained;
- (vii) (a) whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated;
- (b) where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned (a mere representation to the concerned Department shall not be treated as a dispute);
- (viii) whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961), if so, whether the previously unrecorded income has been properly recorded in the books of account during the year;
- (ix) (a) whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, if yes, the period and the amount of default to be reported as per the format below:-

Nature of borrowing, including debt securities	Name of lender*	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks, if any
	*lender wise details to be provided in case of defaults to banks, financial institutions and Government				



- (b) whether the company is a declared wilful defaulter by any bank or financial institution or other lender;
- (c) whether term loans were applied for the purpose for which the loans were obtained; if not, the amount of loan so diverted and the purpose for which it is used may be reported;
- (d) whether funds raised on short term basis have been utilised for long term purposes, if yes, the nature and amount to be indicated;
- (e) whether the company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof with nature of such transactions and the amount in each case;
- (f) whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, give details thereof and also report if the company has defaulted in repayment of such loans raised;
- (x) (a) whether moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised, if not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported;
- (b) whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;
- (xi) (a) whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated;
- (b) whether any report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;
- (xii) (a) whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability;
- (b) whether the Nidhi Company is maintaining ten per cent. unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;
- (c) whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof;
- (xiii) whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards;
- (xiv) (a) whether the company has an internal audit system commensurate with the size and nature of its business;
- (b) whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;
- (xv) whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act have been complied with;
- (xvi) (a) whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and if so, whether the registration has been obtained;



(b) whether the company has conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;

(c) whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfil the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria;

(d) whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group;

(xvii) whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;

(xviii) whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;

(xix) on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;

(xx) (a) whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;

(b) whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act;

(xxi) whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.

**4. Reasons to be stated for unfavourable or qualified answers.-** (1) Where, in the auditor's report, the answer to any of the questions referred to in paragraph 3 is unfavourable or qualified, the auditor's report shall also state the basis for such unfavourable or qualified answer, as the case may be.

(2) Where the auditor is unable to express any opinion on any specified matter, his report shall indicate such fact together with the reasons as to why it is not possible for him to give his opinion on the same.

[F. No. 17/45/2015-CL-V Part I]

K.V.R. MURTY, Jt. Secy.



## 75. *Acceptance of Deposits by Companies In India (Section 73 to 76A of Chapter V)*

### CHAPTER V

#### ACCEPTANCE OF DEPOSITS BY COMPANIES

**73. Prohibition on acceptance of deposits from public.**—(1) On and after the commencement of this Act, no company shall invite, accept or renew deposits under this Act from the public except in a manner provided under this Chapter:

Provided that nothing in this sub-section shall apply to a banking company and nonbanking financial company as defined in the Reserve Bank of India Act, 1934 (2 of 1934) and to such other company as the Central Government may, after consultation with the Reserve Bank of India, specify in this behalf.

(2) A company may, subject to the passing of a resolution in general meeting and subject to such rules as may be prescribed in consultation with the Reserve Bank of India, accept deposits from its members on such terms and conditions, including the provision of security, if any, or for the repayment of such deposits with interest, as may be agreed upon between the company and its members, subject to the fulfilment of the following conditions, namely:—

(a) issuance of a circular to its members including therein a statement showing the financial position of the company, the credit rating obtained, the total number of depositors and the amount due towards deposits in respect of any previous deposits accepted by the company and such other particulars in such form and in such manner as may be prescribed;

(b) filing a copy of the circular along with such statement with the Registrar within thirty days before the date of issue of the circular;

(c) depositing such sum which shall not be less than fifteen per cent. of the amount of its deposits maturing during a financial year and the financial year next following, and kept in a scheduled bank in a separate bank account to be called as deposit repayment reserve account;

(d) providing such deposit insurance in such manner and to such extent as may be prescribed;

(e) certifying that the company has not committed any default in the repayment of deposits accepted either before or after the commencement of this Act or payment of interest on such deposits; and

(f) providing security, if any for the due repayment of the amount of deposit or the interest thereon including the creation of such charge on the property or assets of the company:

Provided that in case where a company does not secure the deposits or secures such deposits partially, then, the deposits shall be termed as “unsecured deposits” and shall be so quoted in every circular, form, advertisement or in any document related to invitation or acceptance of deposits.



(3) Every deposit accepted by a company under sub-section (2) shall be repaid with interest in accordance with the terms and conditions of the agreement referred to in that sub-section.

(4) Where a company fails to repay the deposit or part thereof or any interest thereon under sub-section (3), the depositor concerned may apply to the Tribunal for an order directing the company to pay the sum due or for any loss or damage incurred by him as a result of such non-payment and for such other orders as the Tribunal may deem fit.

(5) The deposit repayment reserve account referred to in clause (c) of sub-section (2) shall not be used by the company for any purpose other than repayment of deposits.

**74. Repayment of deposits, etc., accepted before commencement of this Act.**—(1) Where in respect of any deposit accepted by a company before the commencement of this Act, the amount of such deposit or part thereof or any interest due thereon remains unpaid on such commencement or becomes due at any time thereafter, the company shall—

(a) file, within a period of three months from such commencement or from the date on which such payments, are due, with the Registrar a statement of all the deposits accepted by the company and sums remaining unpaid on such amount with the interest payable thereon along with the arrangements made for such repayment, notwithstanding anything contained in any other law for the time being in force or under the terms and conditions subject to which the deposit was accepted or any scheme framed under any law; and

(b) repay within one year from such commencement or from the date on which such payments are due, whichever is earlier.

(2) The Tribunal may on an application made by the company, after considering the financial condition of the company, the amount of deposit or part thereof and the interest payable thereon and such other matters, allow further time as considered reasonable to the company to repay the deposit.

(3) If a company fails to repay the deposit or part thereof or any interest thereon within the time specified in sub-section (1) or such further time as may be allowed by the Tribunal under sub-section (2), the company shall, in addition to the payment of the amount of deposit or part thereof and the interest due, be punishable with fine which shall not be less than one crore rupees but which may extend to ten crore rupees and every officer of the company who is in default shall be punishable with imprisonment which may extend to seven years or with fine which shall not be less than twenty-five lakh rupees but which may extend to two crore rupees, or with both.

**75. Damages for fraud.**—(1) Where a company fails to repay the deposit or part thereof or any interest thereon referred to in section 74 within the time specified in sub-section (1) of that section or such further time as may be allowed by the Tribunal under sub-section (2) of that section, and it is proved that the deposits had been accepted with intent to defraud the depositors or for any fraudulent purpose, every officer of the company who was responsible for the acceptance of such deposit shall, without prejudice to the provisions contained in subsection (3) of that section and liability under section 447, be personally responsible, without any limitation of liability, for all or any of the losses or damages that may have been incurred by the depositors.

(2) Any suit, proceedings or other action may be taken by any person, group of persons or any association of persons who had incurred any loss as a result of the failure of the company to repay the deposits or part thereof or any interest thereon.

**76. Acceptance of deposits from public by certain companies.**—(1) Notwithstanding anything contained in section 73, a public company, having such net worth or turnover as may be prescribed, may accept deposits from persons other than its members subject to compliance with the requirements provided in sub-section (2) of section 73 and subject to such rules as the Central Government may, in consultation with the Reserve Bank of India, prescribe:

Provided that such a company shall be required to obtain the rating (including its networth, liquidity and ability to pay its deposits on due date) from a recognised credit rating agency for informing the public



the rating given to the company at the time of invitation of deposits from the public which ensures adequate safety and the rating shall be obtained for every year during the tenure of deposits:

Provided further that every company accepting secured deposits from the public shall within thirty days of such acceptance, create a charge on its assets of an amount not less than the amount of deposits accepted in favour of the deposit holders in accordance with such rules as may be prescribed.

(2) The provisions of this Chapter shall, *mutatis mutandis*, apply to the acceptance of deposits from public under this section.

<sup>1</sup>[76A. **Punishment for contravention of section 73 or section 76.**—Where a company accepts or invites or allows or causes any other person to accept or invite on its behalf any deposit in contravention of the manner or the conditions prescribed under section 73 or section 76 or rules made thereunder or if a company fails to repay the deposit or part thereof or any interest due thereon within the time specified under section 73 or section 76 or rules made thereunder or such further time as may be allowed by the Tribunal under section 73,—

(a) the company shall, in addition to the payment of the amount of deposit or part thereof and the interest due, be punishable with fine which shall not be less than one crore rupees but which may extend to ten crore rupees; and

(b) every officer of the company who is in default shall be punishable with imprisonment which may extend to seven years or with fine which shall not be less than twenty-five lakh rupees but which may extend to two crore rupees, or with both:

Provided that if it is proved that the officer of the company who is in default, has contravened such provisions knowingly or wilfully with the intention to deceive the company or its shareholders or depositors or creditors or tax authorities, he shall be liable for action under section 447.]



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