



PERIODIC COMPLIANCES

QUARTERLY COMPLIANCES

REGULATION 31 - SHAREHOLDING PATTERN

The listed entity shall submit to the stock exchange(s) a statement showing holding of securities and shareholding pattern separately for each class of securities, in the format specified by the Board from time to time within the following timelines –

- one day prior to listing of its securities on the stock exchange(s);
- on a quarterly basis, within twenty one days from the end of each quarter;
- within ten days of any capital restructuring of the listed entity resulting in a change exceeding two per cent of the total paid-up share capital:

Provided that in case of listed entities which have listed their specified securities on SME Exchange, the above statements shall be submitted on a half yearly basis within twenty one days from the end of each half year.

The timelines are as follows:

Quarter	Due Date
January - March	On or before 21st April
April - June	On or before 21st July
July - September	On or before 21st October
October - December	On or before 21st January

REGULATION 13 (3)- STATEMENT OF INVESTOR COMPLAINTS

The listed entity shall file with the recognised stock exchange(s) on a quarterly basis, within twenty one days from the end of each quarter, a statement giving the number of investor complaints pending at the beginning of the quarter, those received during the quarter, disposed of during the quarter and those remaining unresolved at the end of the quarter.

The timelines are as follows:

Quarter	Due Date
January - March	On or before 21st April
April - June	On or before 21st July
July - September	On or before 21st October
October - December	On or before 21st January



REGULATION 27 (2) - CORPORATE GOVERNANCE

The listed entity shall submit a quarterly compliance report on corporate governance within fifteen days from end of the quarter. Further it may be noted that it shall not apply, in respect of –

(a) the listed entity having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty five crore, as on the last day of the previous financial year: Provided that where the provisions of the regulations specified in this regulation becomes applicable to a listed entity at a later date, such listed entity shall comply with the requirements those regulations within six months from the date on which the provisions became applicable to the listed entity.

(b) the listed entity which has listed its specified securities on the SME Exchange.

The timelines are as follows:

Quarter	Due Date
January – March	On or before 15th April
April – June	On or before 15th July
July – September	On or before 15th October
October - December	On or before 15th January

REGULATION 33 - FINANCIAL RESULTS ALONG WITH LIMITED REVIEW REPORT/AUDITOR'S REPORT

The listed entity shall submit quarterly and year-to-date standalone financial results to the stock exchange within forty-five days of end of each quarter, (other than last quarter) along with Limited Review Report or Audit Report as applicable.

The listed entity shall submit annual audited standalone financial results for the financial year, within sixty days from the end of the financial year along with the audit report and Statement on Impact of Audit Qualifications for audit report with modified opinion.

Provided that if the listed entity has subsidiaries, it shall, while submitting annual audited standalone financial results also submit annual audited consolidated financial results along with the audit report and Statement on Impact of Audit Qualifications for audit report with modified opinion.

Provided further that, in case of audit reports with unmodified opinion(s), the listed entity shall furnish a declaration to that effect to the Stock Exchange(s) while publishing the annual audited financial results.

For the purpose of this Financial Result regulations, any reference to "quarterly/quarter" in case of listed entity which has listed their specified securities on SME Exchange shall be respectively read as "half yearly/half year". The timelines are as follows:

Quarter	Due Date
January - March	On or before 30th May
April - June	On or before 14th August
July - September	On or before 14th November
October - December	On or before 14th February



RECONCILIATION OF SHARE CAPITAL AUDIT - (REG 55A OF SECURITIES AND EXCHANGE BOARD OF INDIA (DEPOSITORIES AND PARTICIPANTS) REGULATIONS, 1996)

Listed entities are required to submit Reconciliation of Share Capital Audit Report on a quarterly basis to the stock exchanges audited by a qualified chartered accountant or a practicing company secretary for the purpose of reconciliation of share capital held in depositories and in physical form with the issued / listed capital. The Reconciliation of Share Capital Audit Report is required to be submitted to the stock Exchange within 30 days from the end of the Quarter under regulation 55A of the SEBI (Depositories and Participants) Regulations, 1996.

The timelines are as follows:

Quarter	Due Date
January - March	On or before 30th April
April - June	On or before 30th July
July - September	On or before 30th October
October - December	On or before 30th January



HALF YEARLY COMPLIANCES

REGULATION 7 (3) – COMPLIANCE CERTIFICATE CERTIFYING MAINTAINING PHYSICAL & ELECTRONIC TRANSFER FACILITY

The listed entity shall submit a compliance certificate to the exchange, duly signed by both that is by the compliance officer of the listed entity and the authorized representative of the share transfer agent, wherever applicable, within one month of end of each half of the financial year, certifying maintaining physical & electronic transfer facility either in house or RTA as applicable.

The timelines are as follows:

Quarter	Due Date
April - September	On or before 30th October
October - March	On or before 30th April

REGULATION 40 (9) – CERTIFICATE FROM PRACTICING COMPANY SECRETARY

The listed entity shall ensure that the share transfer agent and/or the in-house share transfer facility, as the case may be, produces a certificate from a practicing company secretary within one month of the end of each half of the financial year, certifying that all certificates have been issued within thirty days of the date of lodgment for transfer, sub-division, consolidation, renewal, exchange or endorsement of calls/allotment monies.

The timelines are as follows:

Quarter	Due Date
April - September	On or before 30th October
October - March	On or before 30th April



EVENT BASED COMPLIANCES

REGULATION 14 – LISTING FEES & OTHER CHARGES

The listed entity shall pay all such fees or charges, as applicable, to the recognised Stock Exchange(s), in the manner specified by the Board or the recognised Stock Exchange(s).

The timelines are as follows:

Due Date of payment of listing Fees and other charges
Within one month of end of Financial Year (i.e March 31)

REGULATION 34 –ANNUAL REPORT

The listed entity shall submit the annual report to the stock exchange within twenty one working days of it being approved and adopted in the annual general meeting as per the provisions of the Companies Act, 2013.

In case of top five hundred listed entities based on market capitalization (calculated as on March 31 of every financial year), business responsibility report describing the initiatives taken by them from an environmental, social and governance perspective, in the format as specified by the Board from time to time.

Provided that listed entities other than top five hundred listed companies based on market capitalization and listed entities which have listed their specified securities on SME Exchange, may include these business responsibility reports on a voluntary basis in the format as specified.

Due Date of submission of Annual Report
Within twenty one working days of it being approved and adopted in the Annual General Meeting

REGULATION 29 – NOTICE FOR BOARD MEETING TO CONSIDER THE PRESCRIBED MATTERS

Regulation	Particulars	Timelines
Regulation 29 (2) (b) to (f)	Prior intimation of Board meeting for Buyback, Dividend, Raising of Funds, Voluntary Delisting etc	Atleast two working days in advance, excluding the date of the intimation and date of the meeting
Regulation 29 (2) (a)	Prior intimation of Board meeting for Financial Results	Atleast five days in advance (excluding the date of the intimation and date of the meeting)
Regulation 29(3)	Prior intimation of Board Meeting for alteration in nature of securities etc.	Atleast eleven working days in advance



REGULATION 30– DISCLOSURE OF PRICE-SENSITIVE INFORMATION

The Company has to intimate to the Stock Exchange about the material events which will have a bearing on the performance / operations of the company as well as price sensitive information both at the time of occurrence of the event and subsequently after the cessation of the event. The listed entity shall first disclose to stock exchange(s) of all events, as specified in Part A of Schedule III, or information as soon as reasonably possible and not later than twenty four hours from the occurrence of event or information.

REGULATION 30 – OUTCOME OF BOARD MEETING (SCHEDULE III PART A- (4)

The listed entity shall disclose the information to the Exchange(s), within 30 minutes of the closure of the meeting.

REGULATION 42– NOTICE FOR RECORD DATE \ CORPORATE ACTION

The Company must ensure that there is a gap of at least 30 days between 2 book closure and/or record date. The Company shall give an advance notice of at least 7 working days (Excluding the date of the intimation and record date/book closure start date) to the Stock Exchange for corporate actions (Book closure/Record date) fixed for the purpose of corporate benefits like mergers, de-mergers, split , bonus, dividend, rights etc. The listed entity shall recommend or declare all dividend and/or cash bonuses at least five working days (excluding the date of intimation and the record date) before the record date fixed for the purpose.

REGULATION 44– VOTING RESULT

The listed entity shall submit to the stock exchange, within forty eight hours of conclusion of its General Meeting, details regarding the voting results in the format specified by the Board.

REGULATION 46 - COMPANY WEBSITE

The listed entity shall maintain a functional website containing the basic information about the listed entity. The listed entity shall disseminate the information as stated in Regulation 46 (2). The listed entity shall ensure that the contents of the website are correct & the listed entity shall update any change in the content of its website within two working days from the date of such change in content.



REGULATION 30 - SEBI (SUBSTANTIAL ACQUISITION OF SHARES AND TAKEOVERS) REGULATIONS, 2011

30(1)	Every person, who together with persons acting in concert with him, holds shares or voting rights entitling him to exercise twenty-five per cent or more of the voting rights in a target company, shall disclose their aggregate shareholding and voting rights as of the thirty-first day of March, in such target company in such form as may be specified.
30 (2)	The promoter of every target company shall together with persons acting in concert with him, disclose their aggregate shareholding and voting rights as of the thirty-first day of March, in such target company in such form as may be specified.
30 (3)	The disclosures required under sub-regulation (1) and sub-regulation (2) shall be made within seven working days from the end of each financial year to; <ul style="list-style-type: none"> - every stock exchange where the shares of the target company are listed; and - the target company at its registered office.

REGULATION 29 - SEBI (SUBSTANTIAL ACQUISITION OF SHARES AND TAKEOVERS) REGULATIONS, 2011

29(1)	Any acquirer who acquires shares or voting rights in a target company which taken together with shares or voting rights, if any, held by him and by persons acting in concert with him in such target company, aggregating to five per cent or more of the shares of such target company, shall disclose their aggregate shareholding and voting rights in such target company in such form as may be specified.
29(2)	Any acquirer, who together with persons acting in concert with him, holds shares or voting rights entitling them to five per cent or more of the shares or voting rights in a target company, shall disclose every acquisition or disposal of shares of such target company representing two per cent or more of the shares or voting rights in such target company in such form as may be specified.
29(3)	The disclosures required under sub-regulation (1) and sub-regulation (2) shall be made within two working days of the receipt of intimation of allotment of shares, or the acquisition of shares or voting rights in the target company to, <ul style="list-style-type: none"> - every stock exchange where the shares of the target company are listed; and - the target company at its registered office.

REGULATION 7(2) - SEBI (PROHIBITION OF INSIDER TRADING) REGULATIONS, 2015

7 (2) (a)	Every promoter, employee and director of every company shall disclose to the company the number of such securities acquired or disposed of within two trading days of such transaction if the value of the securities traded, whether in one transaction or a series of transactions over any calendar quarter, aggregates to a traded value in excess of ten lakh rupees or such other value as may be specified;
7 (2) (b)	Every company shall notify the particulars of such trading to the stock exchange on which the securities are listed within two trading days of receipt of the disclosure or from becoming aware of such information. (Transaction type include buy/sales/pledge/revoke/Invoke)



Note :

- Companies are requested to note that pursuant to Regulation 10 of the Listing Regulations, the listed entity shall file the reports, statements, documents, filings and any other information with the recognised stock exchange(s) on the electronic platform as specified by the Board or the recognised stock exchange(s), Accordingly MSEI has specified “MYLISTING” and MSE Listing Centre (For XBRL based filings) as the electronic platform for the aforesaid filings, if the company fails upload the documents on “MYLISTING” the same will be treated as non-compliance, and mere submissions done via emails or physical copies will not be considered as compliance.
- The compliance requirements shown above are indicative only. Companies are requested to refer the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) for detailed compliances.
- Financial Year is considered as April-March