



## Author:-

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## COMPLIANCES TO BE MADE BY THE COMPANY FOR THE FINANCIAL YEAR 2020-21

## As per Companies Act, 2013

| Month | Compliances                               | Relevant Section and Rules<br>of Companies Act, 2013("the<br>Act") | • • • • • • • • • • • • • • • • • • •  | Form | Due date   |                    | Applicability              |                          |
|-------|---|--|--|------|--|--------------------|----------------------------|--------------------------|
|       |   | ,  |  |      |  | Private<br>Company | Unlisted Public<br>Company | Listed Public<br>Company |
| April | Board Meeting                             |  | Every Company shall hold a minimum number of <b>four</b> meetings of its Board of Directors every year in such a manner that maximum gap between two meetings should not be more than 120 (One hundred twenty) days.  However, as per MCA General Circular No. 11/2020 dated March 24, 2020, the time gap between two consecutive meetings of the Board may be extended to 180 (One hundred eighty) days till September 30, 2020 |      | -  | Applicable         | Applicable                 | Applicable               |
|       | Minutes of proceeding<br>of Board Meeting | of Companies (Management<br>and Administration) Rules,<br>2014     | The minutes of proceedings of board meeting shall be entered in the books maintained for that purpose along with the date of such entry within thirty days of the conclusion of the board meeting.   | -    | Minutes shall<br>be entered<br>within 30 days<br>from the date<br>of conclusion<br>of Board<br>Meeting |                    | Applicable                 | Applicable               |

| Director's Interest              | 9 of Companies (Meetings of<br>Board and its Powers) Rules,<br>2014  | Every Director of the Company shall disclose his interest in other companies, body corporates, firms or other association of individuals including shareholding at the i)first board meeting in which he participates as a director, and ii)first board meeting of each Financial Year; and iii)first board meeting held after any change in the previous disclosure made by him.  Further, the disclosure of interest is required to be entered in the statutory registers of the company.                 | Form MBP- 1 (It is in word format and only for the internal records of the company) | on or before<br>the date of<br>first board<br>meeting held<br>for the<br>Financial Year<br>2020-21  | Applicable | Applicable | Applicable |
|----------------------------------|--|---|---|---|------------|------------|------------|
| non disqualification of director | 14(1) of Companies   | Every Director of the Company in each Financial Year shall file with the Company disclosure of non-disqualification.  | Form DIR-8 (It is in word format and only for the internal records of the Company)  | on or before<br>the date of<br>first board<br>meeting held<br>for the<br>Financial Year<br>2020-21  | Applicable | Applicable | Applicable |
| Enterprises(MSME)<br>Return      | (Furnishing of information<br>about payment to micro and<br>small enterprise suppliers)<br>Order, 2019 issued under<br>Section 405 of the Companies<br>Act, 2013 | Every company who get supplies of goods or services from micro and small enterprises and whose payments to micro and small enterprise suppliers exceed forty five days from the date of acceptance or the date of deemed acceptance of the goods or services as per the provisions of section 9 of the Micro, Small and Medium Enterprises Development Act, 2006 is required to submit a half yearly return to the ROC stating the following:  a. the amount of payment due and b. the reasons of the delay |   | within 30 days from the end of each half Financial Year  Due date of filing MSME form for the period from 1st October, 2019 to 31st March, 2020: 30th April, 2020 | Applicable | Applicable | Applicable |

| Deposit Repayment Reserve Account  | A Company which accepts deposits in pursuance of Section 73 of the Act is required to deposit atleast 20% of the amount of its deposits maturing during the following financial year in deposit repayment reserve account on or before 30th day of April of each year.  However, as per MCA General Circular No. 11/2020 dated March 24, 2020, the Company can comply this requirement for the Financial Year 2020-21 till June 30, 2020.   | ь<br>е<br>3<br>2<br>Г<br>е<br>3 | Due date Defore Extension: 00th April, 2020 Due date after Extension: 00th June, 2020         | Not Applicable | Applicable | Applicable |
|--|---|---------------------------------|---|----------------|------------|------------|
| Investment or deposit in specific method of investment or deposit for redemption of debentures | A Company which issues debentures in pursuance of Rule 18 of Companies (Share Capital & Debentures) Rules, 2014 is required to invest or deposit at least 15% of the amount of its debentures maturing during the year in specific methods of investments or deposits on or before 30th day of April of each year.  However, as per MCA General Circular No. 11/2020 dated March 24, 2020, the Company can comply this requirement for the Financial Year 2020-21 till June 30, 2020. | ь<br>е<br>3<br>2<br>Г<br>е<br>3 | Due date Due date Defore Extension: Both April, Due date after Extension: Both June, Due date | Applicable     | Applicable | Applicable |

| May Share Rec<br>Certificate | te (Pro | ospectus and Allotment of Gurities) Rules, 2014 | Every unlisted public company governed by Companies (Prospectus and Allotment of Securities) Rules, 2014 is required to submit with ROC on half yearly basis a share reconciliation certificate duly certified by a Practicing Company Secretary or Practicing Chartered Accountant.  However as per MCA General Circular No. 16/2019 dated 28.11.2019, Form PAS-6 shall be filed to ROC within 60 days from the date of deployment of this form. | Form PAS-6 shall be filed to ROC   | Due date before issuing of circular: within 60 days from the conclusion of each half Financial Year.  Due date after issuing of circular: within 60 days from the deployment of Form PAS-6 | Not Applicable | Applicable | Not Applicable as per provisions of Companies Act, 2013  However, as per Regulation 55A of SEBI (Depositories and Participants) Regulations, 1996, Listed Company is also required to submit reconciliation of |
|------------------------------|---------|---|---|------------------------------------|--|----------------|------------|--|
|                              |         |   |   |                                    |  |                |            | share capital<br>audit report.   |
| June Return or               | of C    | Companies (Acceptance of posits) Rules, 2014    | Every Company to which Companies (Acceptance of Deposits) Rules, 2014 applies, shall on or before the 30th day of June, of every year, file with the Registrar, a return in Form DPT-3.   | E-form DPT-3 shall be filed to ROC | Due date:<br>30th June 2020  | Applicable     | Applicable | Applicable   |

| September | Appointment of Cost | Section 148 read with   | Every Company which falls under the criteria      | E-form CRA-2 shall be |                 | Applicable | Applicable | Applicable |
|-----------|---------------------|-------------------------|---|-----------------------|-----------------|------------|------------|------------|
|           | Auditor             | Companies (Cost Records | mentioned in Rule 3 and Rule 4 of Companies       | filed to ROC          | Within 30       |            |            |            |
|           |                     | and Audit)Rules, 2014   | (Cost Records and Audit) Rules, 2014 is           |                       | days of Board   |            |            |            |
|           |                     |                         | required to appoint cost auditor within 180       |                       | meeting in      |            |            |            |
|           |                     |                         | days of commencement of every Financial           |                       | which cost      |            |            |            |
|           |                     |                         | Year.   |                       | auditor is      |            |            |            |
|           |                     |                         |   |                       | appointed       |            |            |            |
|           |                     |                         | Further, such company shall inform the cost       |                       | or              |            |            |            |
|           |                     |                         | auditor concerned of his or its appointment as    |                       | within period   |            |            |            |
|           |                     |                         | such and file a notice of such appointment with   |                       | of 180 days of  |            |            |            |
|           |                     |                         | the Central Government within a period of         |                       | the             |            |            |            |
|           |                     |                         | thirty days of the Board meeting in which such    |                       | commenceme      |            |            |            |
|           |                     |                         | appointment is made or within a period of one     |                       | nt of financial |            |            |            |
|           |                     |                         | hundred and eighty days of the                    |                       | year,           |            |            |            |
|           |                     |                         | commencement of the financial year,               |                       | whichever is    |            |            |            |
|           |                     |                         | whichever is earlier, through electronic mode,    |                       | earlier.        |            |            |            |
|           |                     |                         | in Form CRA-2                                     |                       |                 |            |            |            |
|           |                     |                         |   |                       |                 |            |            |            |
|           |                     |                         |   |                       |                 |            |            |            |
|           |                     |                         |   |                       |                 |            |            |            |
|           |                     |                         |   |                       |                 |            |            |            |
|           | Cost Audit Report   | Section 148 read with   | Every Company which falls under the criteria      | Cost Auditor shall    | Due date:       | Applicable | Applicable | Applicable |
|           |                     | Companies (Cost Records | mentioned in Rule 3 and Rule 4 of Companies       | give his report to    |                 |            |            |            |
|           |                     | and Audit)Rules, 2014   | (Cost Records and Audit) Rules, 2014, shall       | Board of Directors in | a) CRA-3:       |            |            |            |
|           |                     |                         |   | Form CRA-3            | within period   |            |            |            |
|           |                     |                         | full information and explanation on every         |                       | of 180 days     |            |            |            |
|           |                     |                         | reservation or qualification contained therein    | Cost Audit Report     | from the        |            |            |            |
|           |                     |                         | in Form CRA-4 to ROC within 30 days from the      | shall be filed to ROC | closure of      |            |            |            |
|           |                     |                         | date of receipt of copy of cost auditor report.   | in E-form CRA-4       | Financial Year  |            |            |            |
|           |                     |                         |   |                       | to which the    |            |            |            |
|           |                     |                         | Further, Cost Auditor shall submit his duly       |                       | report relates  |            |            |            |
|           |                     |                         | signed report to the Board of Directors of the    |                       |                 |            |            |            |
|           |                     |                         | company in Form CRA-3 within a period of          |                       | b)CRA-4:        |            |            |            |
|           |                     |                         | one hundred and eighty days from the closure      |                       | within 30 days  |            |            |            |
|           |                     |                         | of the financial year to which the report relates |                       | from date of    |            |            |            |
|           |                     |                         | and the Board of Directors shall consider and     |                       | receipt of CRA  | _          |            |            |
|           |                     |                         | examine such report, particularly any             |                       | 3               |            |            |            |
|           |                     |                         | reservation or qualification contained therein.   |                       |                 |            |            |            |
|           |                     |                         | 1   |                       |                 |            |            |            |
|           |                     |                         |   |                       |                 |            |            |            |
|           |                     |                         |   |                       |                 |            |            |            |
|           |                     |                         |   |                       |                 |            |            |            |
|           |                     |                         |   |                       |                 |            |            |            |
|           |                     |                         |   |                       |                 |            |            |            |
|           |                     |                         |   |                       |                 |            |            |            |
|           |                     |                         |   |                       |                 |            |            |            |

| Holding of Board Meeting for approving Financial Statements and report of Board of Directors there on |  | Every Company is required to hold a Board Meeting before holding of AGM for the following matters:  a) To approve the annual financial statements u/s 134(1);  b) To approve the Board's report c) To recommend the matters of ordinary business as given under section 102(2) of the Act d) To approve and issue of notice of Annual General Meeting e) any other relevant matters | <u>-</u>   | It should be held atleast 24 days before the date of Annual General Meeting | Applicable   | Applicable | Applicable        |
|---|--|---|--|---|--|------------|-------------------|
|   | 179(3)   | Filing of form MGT-14 within 30 days from the date of passing of Board Resolution for approval of financial statements and the Board's report.  | E-form MGT-14 shall<br>be filed to ROC                                   | Due date:<br>within 30 days<br>of passing of<br>Board<br>resolution         | Not Applicable   | Applicable | Applicable        |
| Report  | of Companies (Appointment<br>and Remuneration of<br>Managerial Personnel) Rules, | Every company to which section 204 applies shall annex with its Board's report made in terms of sub-section (3) of section 134, a secretarial audit report, given by a company secretary in practice in Form MR-3.  | Secretarial Audit Report in Form MR-3 shall be annexed with Board Report |   | companies having outstanding loans or borrowings from banks or public financial institutions of one hundred crore rupees or more | _          | Always Applicable |

| Circulation of<br>Financial Statements<br>and other relevant<br>documents | of Companies         | Every Company is required to send its audited financial statements (including consolidated financial statements, if any), cash flow statement, Directors' report and Auditors' report to its members, debenture trustee and any other person entitled to Annual General Meeting at least 21 clear days before the date of Annual General Meeting.  | At least 21<br>clear days<br>before the date<br>of AGM         | Applicable | Applicable | Applicable |
|---|----------------------|--|--|------------|------------|------------|
| Notice of Annual<br>General Meeting                                       | Section 101 and SS-2 | Every Company is required to send the notice of Annual General Meeting to its every members, auditors and every director of the Company at least 21 clear days before the date of Annual General Meeting.  | At least 21<br>clear days<br>before the date<br>of AGM         | Applicable | Applicable | Applicable |
| Annual General<br>Meeting   |                      | It is required to hold first Annual General Meeting within the period of 9 months from the date of closure of first financial year and the subsequent Annual General Meeting shall be held within the period of 6 months from the date of closure of subsequent financial year. However the gap between two Annual General Meeting shall not be more than 15 months. However as per MCA General Circular No. 18/2020 dated April 21, 2020, if the Companies whose financial year (other than first financial year) has ended on December 31, 2019, can hold their AGM for such Financial Year within a period of 9 months from the closure of the financial year, (i.e. by September 30, 2020) | -  | Applicable | Applicable | Applicable |
| Appointment of Auditor  | Section 139          | Every company is required to appoint an individual or a firm as an auditor in Annual General Meeting who shall hold office from the conclusion of that meeting till the conclusion of its sixth Annual General Meeting   | Due date:<br>within 15 days<br>of<br>appointment<br>of auditor | Applicable | Applicable | Applicable |

| Rotation of Directors | Section 152(6) | Unless the articles of public Company provide for the retirement of all directors at every Annual General Meeting(AGM), at least two-thirds of the total number of directors of a public company shall be rotational directors and at every AGM, one-third of such of the directors for the time being as are liable to retire by rotation, or if their number is neither three nor a multiple of three, then, the number nearest to one-third, shall retire from office. Further, at the AGM at which a director retires as aforesaid, the company may fill up the vacancy by appointing the retiring director or some other person thereto | E-form DIR-12 shall be filed to ROC for change in composition of Directors. | within 30 days                          | Not Applicable | Applicable | Applicable |
|-----------------------|----------------|--|---|---|----------------|------------|------------|
| Directors KYC         | ` 11           | Every individual who holds a Director Identification Number (DIN) as on 31st March of a financial year is required to submit e-form DIR-3-KYC for the said financial year to the Central Government on or before 30th September of immediate next financial year. However, where an individual who has already submitted e-form DIR-3 KYC in relation to any previous financial year, submits web-form DIR-3 KYC-WEB through the web service in relation to any subsequent financial year it shall be deemed to be compliance of the provisions of this rule for the said financial year.  | E-Form DIR-3 KYC or<br>Web form DIR-3 KYC<br>WEB filed to ROC               | Due date:<br>30th<br>September,<br>2020 | Applicable     | Applicable | Applicable |

| October | Annual filing of Financial Statements         | Section 137 read with Companies(Filing of Documents and Forms in XBRL) Rules, 2015     | Every Company is required to filed duly adopted financial statements along with other documents required to be attached with ROC within the period of 30 days from the date of Annual General Meeting  As per Rule 3(1) of Companies (Filing of Documents and Forms in XBRL) Rules, 2015, Eform AOC-4(XBRL) is required to file by following companies:  a) companies listed with stock exchanges in India and their Indian subsidiaries; b) companies having paid up capital of five crore rupees or above; c)companies having turnover of one hundred crore rupees or above; d)all companies which are required to prepare their financial statements in accordance with Companies (Indian Accounting Standards) Rules, 2015 | E-form AOC-4/ AOC-4 (CFS)/AOC-4 (XBRL) filed to ROC | Due date: within 30 days from the date of AGM   | Applicable     | Applicable     | Applicable |
|---------|---|--|--|---|---|----------------|----------------|------------|
|         | Annual Report on<br>Annual General<br>Meeting | Section 121  | Every listed public Company is required to file<br>a annual report on Annual General Meeting<br>with ROC within 30 days from the conclusion<br>of Annual General Meeting   | E-Form MGT-15 filed<br>to ROC                       | Due date:<br>within 30 days<br>from the date<br>of AGM                                    | Not Applicable | Not Applicable | Applicable |
|         | proceedings of Annual                         | Section 118 read with Rule 25 of Companies (Management and Administration) Rules, 2014 | The minutes of proceedings of annual general meeting shall be entered in the books maintained for that purpose along with the date of such entry within thirty days of the conclusion of the annual general meeting.  In case of every resolution passed by postal ballot, a brief report on the postal ballot conducted including the resolution proposed, the result of the voting thereon and the summary of the scrutinizer's report shall be entered in the minutes book of general meetings along with the date of such entry within thirty days from the date of passing of resolution.   | -   | Minutes shall<br>be entered<br>within 30 days<br>from the date<br>of conclusion<br>of AGM | Applicable     | Applicable     | Applicable |

|          | Enterprises(MSME)<br>Return | (Furnishing of information about payment to micro and small enterprise suppliers) Order, 2019 issued under Section 405 of the Companies Act, 2013 | Every company who get supplies of goods or services from micro and small enterprises and whose payments to micro and small enterprise suppliers exceed forty five days from the date of acceptance or the date of deemed acceptance of the goods or services as per the provisions of section 9 of the Micro, Small and Medium Enterprises Development Act, 2006 is required to submit a half yearly return to the ROC stating the following:  a. the amount of payment due and b. the reasons of the delay |   | within 30 days from the end of each half Financial Year  Due date of filing MSME form for the period from 1st April, 2020 to 30th September, 2020: 31st October, 2020 | Applicable   | Applicable  | Applicable           |
|----------|-----------------------------|---|---|---|---|--|---|----------------------|
| November | _                           | 11(2) of<br>Companies(Management<br>and Administration) Rules,<br>2014  | Every Company which falls under rule 11(2) of Companies (Management and Administration) Rules, 2014 is required to certified its annual return by a Company Secretary in Practice and the certificate shall be in Form MGT-8.   | Certificate in Form MGT-8 shall be attached as an attachment of Form MGT-7. | certified on or<br>before 60 days<br>from the AGM   | those private<br>companies<br>having<br>a) paid up share<br>capital of Rs. 10<br>crore or more; or<br>b) turnover of | Applicable to those unlisted public companies having a) paid up share capital of Rs. 10 crore or more; or b) turnover of Rs. 50 crore or more | Always<br>Applicable |
|          | Annual Return               |   | Every Company is required to file annual return with ROC within the period of 60 days from the date of Annual General Meeting or where there is no AGM is held within 60 days from the date where AGM is required to be held along with the statement specifying the reason for not holding the AGM.  | E-form MGT-7 filed to<br>ROC  | Due date:<br>within 60 days<br>from the date<br>of AGM  | Applicable   | Applicable  | Applicable           |

| Share Reconciliation | ` '                     | Every unlisted public company governed by      | Form PAS-6 shall be | Due date        | Not Applicable | Applicable | Not Applicable    |
|----------------------|-------------------------|--|---------------------|-----------------|----------------|------------|-------------------|
| Certificate          |                         | Companies (Prospectus and Allotment of         | filed to ROC        | before issuing  |                |            | as per            |
|                      | Securities) Rules, 2014 | Securities) Rules, 2014 is required to submit  |                     | of circular:    |                |            | provisions of     |
|                      |                         | with ROC on half yearly basis a share          |                     | within 60 days  |                |            | Companies Act,    |
|                      |                         | reconciliation certificate duly certified by a |                     | from the        |                |            | 2013              |
|                      |                         | Practicing Company Secretary or Practicing     |                     | conclusion of   |                |            |                   |
|                      |                         | Chartered Accountant.                          |                     | each half       |                |            | However, as per   |
|                      |                         |  |                     | Financial Year. |                |            | Regulation 55A    |
|                      |                         | However as per MCA General Circular No.        |                     |                 |                |            | of SEBI           |
|                      |                         | 16/2019 dated 28.11.2019, Form PAS-6 shall be  |                     | Due date after  |                |            | (Depositories     |
|                      |                         | filed to ROC within 60 days from the date of   |                     | issuing of      |                |            | and               |
|                      |                         | deployment of this form.                       |                     | circular:       |                |            | Participants)     |
|                      |                         |  |                     | within 60 days  |                |            | Regulations,      |
|                      |                         |  |                     | from the        |                |            | 1996, Listed      |
|                      |                         |  |                     | deployment of   |                |            | Company is        |
|                      |                         |  |                     | Form PAS-6      |                |            | also required to  |
|                      |                         |  |                     |                 |                |            | submit            |
|                      |                         |  |                     |                 |                |            | reconciliation of |
|                      |                         |  |                     |                 |                |            | share capital     |
|                      |                         |  |                     |                 |                |            | audit report.     |
|                      |                         |  |                     |                 |                |            |                   |
|                      |                         |  |                     |                 |                |            |                   |
|                      |                         |  |                     |                 |                |            |                   |
|                      |                         |  |                     |                 |                |            |                   |
|                      |                         |  |                     |                 |                |            |                   |

| S. No. | Type of Meeting             | Relevant Section and Rules of Companies Act, 2013("the Act") | ies Act, 2013("the  |                 | Applicability of Committee Meetings   |                          |  |  |
|--------|-----------------------------|--|---|-----------------|---|--------------------------|--|--|
|        |                             | ,  |   | Private Company | Unlisted Public Company   | Listed Public<br>Company |  |  |
| 1      | Audit Committee<br>Meetings | Board and its Powers) Rules,                                 | Audit Committee Meetings shall be held as often as necessary subject to minimum number and frequency precscribed by law or any authority or as stipulated by the Board. | Not Applicable  | Applicable only to those unlisted public companies having a) paid up share capital of Rs. 10 crore or more; or b)turnover of Rs. 100 crore rupees or more; or c)aggregate outstanding loans, debentures and deposits, exceeding Rs. 50 crore or more. | Always<br>Applicable     |  |  |

| 2 | Nomination and Remuneration Committee Meetings           | Section 178(1) read with Rule<br>6 of Companies (Meetings of<br>Board and its Powers) Rules,<br>2014 and Rule 4 of<br>Companies (Appointment<br>and Qualification of<br>Directors) Rules, 2014 and SS-1 | Meetings shall be held as often as necessary subject to minimum number and frequency precscribed by law or any authority or as stipulated by the Board.                                    | Not Applicable  | Applicable only to those unlisted public companies having a) paid up share capital of Rs. 10 crore or more; or b)turnover of Rs. 100 crore rupees or more; or c)aggregate outstanding loans, debentures and deposits, exceeding Rs. 50 crore or more. | Always<br>Applicable  |
|---|--|---|--|---|---|---|
| 3 | Stakeholder<br>Relationship<br>Committee                 | Section 178(5) and SS-1   | Stakeholder Relationship Committee Meetings shall be held as often as necessary subject to minimum number and frequency precscribed by law or any authority or as stipulated by the Board. | Applicable only to those private companies which consists of more than 1000 shareholders, debenture-holders and any other security holders at any time during a Financial Year. | which consists of more than 1000 shareholders, debenture-holders and any other security holders at any time during a Financial Year.  | Applicable only to those listed public companies which consists of more than 1000 shareholders, debenture- holders and any other security holders at any time during a Financial Year.  |
| 4 | Corporate Social Responsibility (CSR) Committee Meetings | Section 135 and SS-1  | CSR Committee Meetings shall be held as often as necessary subject to minimum number and frequency precscribed by law or any authority or as stipulated by the Board.                      | those private companies having a) net worth of rupees   | having a) net worth of rupees five hundred crore or more, or b) turnover of rupees one thousand crore or more or c) a net profit of rupees five crore or more during the immediately preceding financial year.  | Applicable only to those listed public companies having a) net worth of rupees five hundred crore or more, or b) turnover of rupees one thousand crore or more or c) a net profit of rupees five crore or more during the immediately preceding financial year. |

| 5 | Independent Directors | Section 149(8) read with Rule | The Independent Directors of the Company      | Not Applicable | Applicable only to those           | Always     |
|---|-----------------------|-------------------------------|---|----------------|------------------------------------|------------|
|   | Meeting               | 4 of Companies                | shall hold atleast one meeting in a Financial |                | unlisted public companies          | Applicable |
|   |                       | (Appointment and              | Year without the attendance of non-           |                | having                             |            |
|   |                       | Qualification of Directors)   | indedpendent directors and members of         |                | a) paid up share capital of Rs. 10 |            |
|   |                       | Rules, 2014 and Schedule IV   | management.                                   |                | crore or more; or                  |            |
|   |                       |                               |   |                | b)turnover of Rs. 100 crore        |            |
|   |                       |                               |   |                | rupees or more; or                 |            |
|   |                       |                               |   |                | c)aggregate outstanding loans,     |            |
|   |                       |                               |   |                | debentures and deposits,           |            |
|   |                       |                               |   |                | exceeding Rs. 50 crore or more.    |            |
|   |                       |                               |   |                |                                    |            |
|   |                       |                               |   |                |                                    |            |

|       |                |  |  | COMP  | LIANCE  | CALEN   | NDER O     | F THE Y               | EAR FO                | R THE L         | ISTED EN           | rity                        |                    |  |             |
|-------|----------------|--|--|---|---|---|------------|-----------------------|-----------------------|-----------------|--------------------|-----------------------------|--------------------|--|-------------|
| S.No. | Regulation No. | Compliance                                 | Time Limit                                 | Particular  |   |   |            |                       |                       |                 | When to apply      |                             |                    |  |             |
|       |                |  |  | '   | A   | M 2020  | June, 2020 | IL. 2020              | August, 2020          | September, 2020 |                    | rember, 2020 December, 2020 | January, 2021      | Fahrmann 2021                              | March, 2021 |
| Qı    | ıarter         | ly   |  |   | April, 2020<br>For 1st Jan                        | May, 2020<br>uary, 2020 to 31st M   |            | July, 2020<br>For 1st | April, 2020 to 30th J | <u> </u>        | ·                  | 020 to 30th September, 2020 |                    | February, 2021<br>ober, 2020 to 31st Decer | <u> </u>    |
| 1     | 27(2)(a)       | Corporate<br>Governance                    | Within 15 days fron<br>end of Quarter      | The listed entity shall submit a quarterly compliance report on corporate governance within fifteen days from close of the quarter.  Further it may be noted that it shall not apply, in respect of (a) the listed entity having (i) paid up equity share capital not exceeding rupees ten crore and (ii) 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. | 15th April, 2020  Date Extended to May, 2020      | Extended Date:-<br>15 th May, 2020<br>Period of<br>Relaxation:- 1<br>month<br>Source:- Circular-<br>SEBI/HO/CFD/C<br>MD1/CIR/P/2020/<br>38<br>Dated March 19,<br>2020         |            | 15th July, 2020       |                       |                 | 15th October, 2020 |                             | 15th January, 2021 |  |             |
| 2     |                |  | Within 15 days from<br>end of Quarter      | The listed entity shall file with the stock exchange the Indian Depository Receipt holding pattern on a quarterly basis within fifteen days of end of the quarter in the format specified by the Board  | 15th April, 2020                                  |   |            | 15th July, 2020       |                       |                 | 15th October, 2020 |                             | 15th January, 2021 |  |             |
|       |                | Valuation, Rating<br>and NAV<br>disclosure | Within 15 days fron<br>end of the Quarter  | An issuer whose security receipts are listed on a stock exchange shall ensure that:  (i) the listed security receipts are valued at the end of each quarter i.e. as on March 31, June 30, September 30 and December 31 of every year;  (ii) valuation is conducted by an independent valuer; and (iii) the net asset value is calculated on the basis of such independent valuation and the same is declared by the asset reconstruction company within fifteen days of the end of the quarter.   | 15th April, 2020                                  |   |            | 15th July, 2020       |                       |                 | 15th October, 2020 |                             | 15th January, 2021 |  |             |
| į     |                | Statement of Investor complaints.          | Within 21 days fron<br>end of each quarter | 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.   | 21st April, 2020<br>Date extended to<br>May, 2020 | Extended Date:-<br>15th May, 2020<br>Period of<br>relaxation- 3<br>weeks (Approx.)<br>Source:- Cricular-<br>SEBI/HO/CFD/C<br>MD1/CIR/P/2020/<br>38<br>Dated March 19,<br>2020 |            | 21st July,2020        |                       |                 | 21st October, 2020 |                             | 21st January, 2021 |  |             |

| 5  | 31(1)(b) | Shareholding<br>Pattern       | 21st days from end<br>of each quarter             | The listed entity shall submit to the stock exchange(s) a<br>statement showing holding of securities and shareholding<br>pattern separately for each class of securities, in the format  | 21th April, 2020                                     | Extended Date:-<br>15th May, 2020        |                    | 21st July,2020 |                   |                               | 21st October, 2020                          | 21st January, 2021 |                     |                    |
|----|----------|-------------------------------|---|--|--|--|--------------------|----------------|-------------------|-------------------------------|---|--------------------|---------------------|--------------------|
|    |          |                               |   | specified by the Board from time to time within the following timelines -  |  | Period of relaxation:- 3 weeks           |                    |                |                   |                               |   |                    |                     |                    |
|    |          |                               |   | one day prior to listing of its securities on the stock exchange(s);     on a quarterly basis, within twenty one days from the   | Date extended to<br>May, 2020                        | Source:- Circular-<br>SEBI/HO/CFD/C      |                    |                |                   |                               |   |                    |                     |                    |
|    |          |                               |   | end of each quarter; 3. 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.   |  | MD1/CIR/P/2020/<br>38<br>Dated March 19, |                    |                |                   |                               |   |                    |                     |                    |
|    |          |                               | 21st Days from end<br>of each half year (In       |  | 21st April, 2020                                     | 2020                                     |                    |                |                   |                               | 21st October, 2020                          |                    |                     |                    |
|    |          |                               | case listed on SME<br>Exchange)                   |  | (In case listed on<br>SME Exchange)<br>Date extended |  |                    |                |                   |                               | (In case of listed on<br>SME Exchange)      |                    |                     |                    |
|    |          |                               |   | In case of listed entities which have listed their specified securities on SME Exchange, the statements showing holding of securities and shareholding pattern for each class of securities shall be submitted on a half yearly basis within twenty one days from the end of each half year. |  |  |                    |                |                   |                               |   |                    |                     |                    |
| 6  | 33(3)(a) | Financial Result              | within 45 days of                                 | The listed entity shall submit quarterly and year-to-date  |  | 14th May, 2020                           |                    |                | 14th August, 2020 |                               | 14th November, 2020                         |                    | 14th February, 2021 |                    |
|    |          |                               | end of each Quarter<br>other than last<br>quarter | standalone financial results to the stock exchange within forty-five days of end of each quarter, other than the last quarter.   |  |  |                    |                |                   |                               |   |                    |                     |                    |
| 7  | 32(1)    | Statement of                  | On quarterly basis                                | The listed entity shall submit to the stock exchange the   |  |  | On quarterly basis |                |                   | On quarterly basis            | On quarterly basis                          |                    |                     | On quarterly basis |
|    |          | deviation(s) or variation(s). |   | following statement(s) on a quarterly basis for public issue, rights issue, preferential issue etc. ,-   |  |  |                    |                |                   |                               |   |                    |                     |                    |
|    |          |                               |   | <ul> <li>(a) indicating deviations, if any, in the use of proceeds<br/>from the objects stated in the offer document or<br/>explanatory statement to the notice for the general meeting,<br/>as applicable;</li> </ul>   |  |  |                    |                |                   |                               |   |                    |                     |                    |
|    |          |                               |   | (b) indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilisation of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilisation of  |  |  |                    |                |                   |                               |   |                    |                     |                    |
|    |          |                               |   | funds.   |  |  |                    |                |                   |                               |   |                    |                     |                    |
| 8  | 17(2)    | Board Meeting                 | year, with a                                      | The board of directors of the listed entity are exempted from observing the maximum stipulated time gap between  |  |  | Atleast 1 meeting  |                |                   | Atleast 1 meeting             | Atleast 1 meeting                           |                    |                     | Atleast 1 meeting  |
|    |          |                               |   | two meetings for the meetings held or proposed to be held between the period December 1, 2019 and June 30, 2020.  However the board of directors shall ensure that they meet   |  |  |                    |                |                   |                               |   |                    |                     |                    |
|    |          |                               |   | atleast four times a year, as stipulated under regulations 17(2) of the LODR   |  |  |                    |                |                   |                               |   |                    |                     |                    |
| 9  | 18(2)(a) | Audit Committee               |   | The Audit Committee of the listed entity are exempted  |  |  | Atleast 1 meeting  |                |                   | Atleast 1 meeting             | Atleast 1 meeting                           |                    |                     | Atleast 1 meeting  |
|    |          | Meeting                       |   | from observing the maximum stipulated time gap between<br>two meetings for the meetings held or proposed to be held<br>between the period December 1, 2019 and June 30, 2020.<br>However the audit committee shall ensure that they meet   |  |  |                    |                |                   |                               |   |                    |                     |                    |
|    |          |                               |   | atleast four times a year, as stipulated under regulations 18(2)(a) of the LODR  |  |  |                    |                |                   |                               |   |                    |                     |                    |
|    |          | -                             |   |  | April, 2020  | May, 2020                                | June, 2020         | July, 2020     | August, 2020      | September, 2020               | October, 2020 November, 2020 December, 2020 | January, 2021      | February, 2021      | March, 2021        |
| Ha | lf Ye    | arly                          |   |  |  |  | For                | 1st Half Year  |                   |                               | Fo  | r 2nd Half Year    | <i>.</i>            |                    |
|    |          |                               |   | (October, 2019-March, 2020)  |  |  |                    |                |                   | (April, 2020-September, 2020) |   |                    |                     |                    |

| 10            | 7(3)                                      | Compliance  | 1  | 1  |  |   |  |            |              |                      |                                       |                |                |               |                |                  |
|---------------|---|---|--|--|--|---|--|------------|--------------|----------------------|---------------------------------------|----------------|----------------|---------------|----------------|------------------|
| 10            | /(3)                                      |   |  |  | 2011 4 11 2020   | E . LID.                                    |  | 1          | 1            | 1                    | 204 0 4 1 2020                        | I              |                |               |                |                  |
|               |   |   | Within 1 month of  | The listed entity shall submit a compliance certificate to the   | 30th April, 2020   | Extended Date:-                             |  |            |              |                      | 30th October, 2020                    |                |                |               |                |                  |
|               |   | Certificate   | end of each half of  | exchange, duly signed by both that is by the compliance  |  | 31st May, 2020                              |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   | certifying  | the financial year.  | officer of the listed entity and the authorized representative   | Date Extended to   | •   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   | the imanetar year.   | officer of the fisted charty and the authorized representative   | Date Exterioed to  | D : 1 C                                     |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   | maintaining   |  | of the share transfer agent, wherever applicable, within one   | May , 2020   | Period of                                   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   | physical &  |  | month of end of each half of the financial year, certifying  | •  | Relaxation- 1                               |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  |  |  |   |  |            |              | 1                    |                                       |                | 1              |               |                |                  |
|               |   | electronic transfer   |  | maintaining physical & electronic transfer facility either in  |  | month                                       |  |            |              | 1                    |                                       |                | 1              |               |                |                  |
|               |   | facility  |  | house or RTA as applicable.  |  | 1   |  | ĺ          |              | i I                  |                                       | ĺ              | 1              |               | I              |                  |
|               |   |   |  | The second secon |  | C   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  |  |  | Source:- Circular-                          |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  |  |  | SEBI/HO/CFD/C                               |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  |  |  | MD1/CIR/P/2020/                             |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  |  |  |   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  |  |  | 38  |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  |  |  |   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  |  |  | Dated March 19,                             |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  |  |  | 2020  |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  |  |  | 2020  |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   | •   |  |  |  |   | •  | •          | •            | •                    |                                       |                |                | •             | •              | •                |
|               |   |   | I  |  |  |   |  | I          | T.           | _                    |                                       | I              | 1              |               | 1              | T                |
| 11 4          | 40 (9)/(10)                               | Certificate from  | Within 1 month   | The listed entity shall ensure that the share transfer agent   |  | Extended Date-                              |  |            |              |                      | 30th October, 2020                    |                |                |               |                |                  |
|               |   | Practicing  | from end of half of  | and/or the in-house share transfer facility, as the case may   | 30th April, 2020   | 31st May, 2020                              |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   | _   |  |  | 30th April, 2020   | 31st Way, 2020                              |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   | Company   | the Financial Year.  | be, produces a certificate from a practicing company   |  |   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   | Secretary in  |  | secretary within one month of the end of each half of the  | Data Futandad ta   | Period of                                   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  | -  | Date Extended to   |   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   | regard of Transfer  |  | financial year, certifying that all certificates have been   | May , 2020   | relaxation- 1                               |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   | and/or  |  | issued within thirty days of the date of lodgment for  | • •  | month                                       |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  |  |  |   | 1  |            |              | 1 I                  |                                       | 1              | 1              |               |                |                  |
|               |   | Transmission of   |  | transfer, sub-division, consolidation, renewal, exchange or  |  | 1   |  | ĺ          |              | 1                    |                                       | ĺ              | 1              |               | I              |                  |
| 1 1           |   | Securities  |  | endorsement of calls/allotment monies.   |  | İ   | 1  |            |              | 1 I                  |                                       | 1              | 1              |               |                |                  |
|               |   | Securities  |  | ondot sometiment momes.  |  | -:  |  | ĺ          |              | 1                    |                                       | ĺ              | 1              |               | I              |                  |
|               |   |   |  | 1  |  | Source:- Circular-                          |  | ĺ          |              | 1                    |                                       | ĺ              | 1              |               | I              |                  |
|               |   |   |  | The listed entity shall ensure that certificate mentioned at   |  | SEBI/HO/CFD/C                               |  | ĺ          |              | 1                    |                                       | ĺ              | 1              |               | I              |                  |
| 1 1           |   |   |  |  |  |   | ĺ  |            |              | į l                  |                                       | 1              | i              |               | I              | I                |
|               |   |   |  | sub-regulation (9), shall be filed with the stock exchange(s)  |  | MD1/CIR/P/2020/                             | 1  |            |              | 1 I                  |                                       | 1              | 1              |               |                |                  |
|               |   |   |  | simultaneously.  |  | 48 dated March                              | 1  |            |              | 1 I                  |                                       | 1              | 1              |               |                |                  |
|               |   |   |  | Simulaticousty.  |  |   |  | ĺ          |              | 1                    |                                       | ĺ              | 1              |               | I              |                  |
|               |   |   |  | 1  |  | 26, 2020                                    |  | ĺ          |              | 1                    |                                       | ĺ              | 1              |               | I              |                  |
|               |   | 1   | ]  |  |  | l .   | J  | ]          | 1            | 1                    |                                       |                | 1              | 1             |                |                  |
| 1             |   |   |  |  |  |   |  |            |              |                      |                                       |                |                |               |                |                  |
| 12            | 22/2)/6///                                | Einen dal Daniel  | A44b J - CTT-1C  | The listed antity shall also subsite as a control of the stand of  |  | 1   | l  | l          | I            | 2045 8 1 2020        |                                       | l              | 1              |               | 1              | 21-t Manak 2021  |
| 12 3          | 33(3)(f)/(g)                              | Financial Results   | At the end of Half   | The listed entity shall also submit as part of its standalone  |  |   |  |            |              | 30th September, 2020 |                                       |                |                |               |                | 31st March, 2021 |
|               |   | Half Yearly   | year   | or consolidated financial results for the half year, by way  |  |   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   | 11411 1 0411)   | y can  |  |  |   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  | of a note, a statement of assets and liabilities as at the end   |  |   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  | of the half-year.  |  |   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  | or the man year.   |  |   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  |  |  |   |  |            |              |                      |                                       |                |                |               |                |                  |
| 1 1           |   |   |  | The listed entity shall also submit as part of its standalone  |  |   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  |  |  |   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  | and consolidated financial results for the half year, by way   |  |   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  |  |  |   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  |  |  |   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  | of a note, statement of cash flows for the half-year.  |  |   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  |  |  |   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  |  |  |   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  |  |  |   |  |            |              |                      |                                       |                |                |               |                |                  |
|               |   |   |  | of a note, statement of cash flows for the half-year.  | April, 2020  | May, 2020                                   | June. 2020   | July, 2020 | August, 2020 | September, 2020      | October, 2020                         | November, 2020 | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| Voor          | <b>ml</b> = 7 / A                         | Annua   |  | of a note, statement of cash flows for the half-year.  | April, 2020  | May, 2020                                   | June, 2020   | July, 2020 | August, 2020 | September, 2020      | October, 2020                         | November, 2020 | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| Year          | rlv/                                      | Annus   |  | of a note, statement of cash flows for the half-year.  | April, 2020  | May, 2020                                   | June, 2020   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| Year          | rly/A                                     | Annua   |  | of a note, statement of cash flows for the half-year.  | April, 2020  | May, 2020                                   | June, 2020   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| Year          | rly/A                                     | Annua   |  | of a note, statement of cash flows for the half-year.  | April, 2020  | May, 2020                                   | June, 2020   | July, 2020 | August, 2020 |                      | October, 2020<br>or April, 2019 - Mar |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| Year          | rly/A                                     | Annua   |  | of a note, statement of cash flows for the half-year.  |  | May, 2020                                   | June, 2020   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| Yeal          |   |   | ally   | of a note, statement of cash flows for the half-year.  |  | May, 2020                                   | June, 2020   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| Year          | 14  | Fees and other  | Within One month   | of a note, statement of cash flows for the half-year.  | April, 2020<br>30th April, 2020                          | May, 2020                                   | June, 2020   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| Yeal          | 14  | Fees and other  | Within One month   | of a note, statement of cash flows for the half-year.  |  | May, 2020                                   | June, 2020   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| Year          | 14  | Fees and other charges to be paid   | ally   | The listed entity shall pay all such fees or charges, as applicable, to the recognised stock exchange(s), in the   |  | May, 2020                                   | June, 2020   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| Yeal          | 14  | Fees and other charges to be paid to the recognized                                       | Within One month   | 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   |  | May, 2020                                   | June, 2020   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| Year          | 14  | Fees and other charges to be paid to the recognized                                       | Within One month   | 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   |  | May, 2020                                   | June, 2020   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| Year          | 14  | Fees and other charges to be paid   | Within One month   | The listed entity shall pay all such fees or charges, as applicable, to the recognised stock exchange(s), in the   |  | May, 2020                                   | June, 2020   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| Year          | 14  | Fees and other charges to be paid to the recognized                                       | Within One month   | 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   |  | May, 2020                                   | June, 2020   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| Year          | 14  | Fees and other charges to be paid to the recognized                                       | Within One month   | 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   |  | May, 2020                                   | June, 2020   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| Yeal          | 14  | Fees and other charges to be paid to the recognized                                       | Within One month   | 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   |  | May, 2020                                   | June, 2020   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| Year          | 14  | Fees and other<br>charges to be paid<br>to the recognized<br>stock exchange(s)            | Within One month of end of March 31.   | 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).  |  | May, 2020                                   | June, 2020   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| Yeal          | 14  | Fees and other<br>charges to be paid<br>to the recognized<br>stock exchange(s)            | Within One month of end of March 31.   | 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).  | 30th April, 2020   | May, 2020                                   |  | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| 13            | 14<br>SEBI                                | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from  | of a note, statement of cash flows for the half-year.  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).  A listed identified as a Large Corporate shall make initial  |  | May, 2020                                   | Extended Date:-  | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| 13            | 14  | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.   | 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).  | 30th April, 2020   | May, 2020                                   |  | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| 13   14   Cir | 14  SEBI rcular/HO/DD                     | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from beginning of   | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  | 30th April, 2020<br>30th April, 2020                     | May, 2020                                   | Extended Date:-  | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| 13 Cin        | SEBI rcular/HO/DD HS/CIR/P/2              | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from  | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  | 30th April, 2020<br>30th April, 2020<br>Date extended to | May, 2020                                   | Extended Date:-<br>30th June, 2020   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| 13 Cin H date | SEBI rcular/HO/DD HS/CIR/P/2 ted November | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from beginning of   | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  | 30th April, 2020<br>30th April, 2020                     | May, 2020                                   | Extended Date:-<br>30th June, 2020<br>Period of  | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| 13 Cin H date | SEBI rcular/HO/DD HS/CIR/P/2 ted November | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from beginning of   | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  | 30th April, 2020<br>30th April, 2020<br>Date extended to | May, 2020                                   | Extended Date:-<br>30th June, 2020<br>Period of  | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| 13 Cin H date | SEBI rcular/HO/DD HS/CIR/P/2              | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from beginning of   | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  | 30th April, 2020<br>30th April, 2020<br>Date extended to | May, 2020                                   | Extended Date:-<br>30th June, 2020<br>Period of<br>relaxation- 60  | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
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| 14 Cin        | SEBI rcular/HO/DD HS/CIR/P/2 ted November | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from beginning of   | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  Large Corporate-  Criteria:-  (i) have their specified securities or debt securities or   | 30th April, 2020<br>30th April, 2020<br>Date extended to | May, 2020                                   | Extended Date:-<br>30th June, 2020<br>Period of<br>relaxation- 60<br>days<br>Source:- Circular-  | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| 14 Cin        | SEBI rcular/HO/DD HS/CIR/P/2 ted November | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from beginning of   | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  Large Corporate-  Criteria:-  (i) have their specified securities or debt securities or non-convertible redeemable preference share, listed on a  | 30th April, 2020<br>30th April, 2020<br>Date extended to | May, 2020                                   | Extended Date:-<br>30th June, 2020<br>Period of<br>relaxation- 60<br>days<br>Source:- Circular-<br>SEBI/HO/DDHS/   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| 14 Cin        | SEBI rcular/HO/DD HS/CIR/P/2 ted November | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from beginning of   | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  Large Corporate-  Criteria:-  (i) have their specified securities or debt securities or   | 30th April, 2020<br>30th April, 2020<br>Date extended to | May, 2020                                   | Extended Date:-<br>30th June, 2020<br>Period of<br>relaxation- 60<br>days<br>Source:- Circular-  | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| 14 Cin        | SEBI rcular/HO/DD HS/CIR/P/2 ted November | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from beginning of   | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  Large Corporate-  Criteria:-  (i) have their specified securities or debt securities or non-convertible redeemable preference share, listed on a recognised stock exchange(s) in terms of SEBI (Listing   | 30th April, 2020<br>30th April, 2020<br>Date extended to | May, 2020                                   | Extended Date:-30th June, 2020 Period of relaxation-60 days Source:- Circular-SEBUHO/DDHS/ON/P/2020/41   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| 14 Cin        | SEBI rcular/HO/DD HS/CIR/P/2 ted November | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from beginning of   | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  Large Corporate-  Criteria:-  (i) have their specified securities or debt securities or non-convertible redeemable preference share, listed on a recognised stock exchange(s) in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations,   | 30th April, 2020<br>30th April, 2020<br>Date extended to | May, 2020                                   | Extended Date:-30th June, 2020 Period of relaxation- 60 days Source:- Circular-SEBI/HO/DDHS/ON/P/2020/41 dated March 23,   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
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| 14 Cin        | SEBI rcular/HO/DD HS/CIR/P/2 ted November | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from beginning of Financial Year  Within 45 days from                           | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  Large Corporate-  Criteria:-  (i) have their specified securities or debt securities or non-convertible redeemable preference share, listed on a recognised stock exchange(s) in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and   | 30th April, 2020<br>30th April, 2020<br>Date extended to | May, 2020                                   | Extended Date:-30th June, 2020 Period of relaxation- 60 days Source:- Circular-SEBI/HO/DDHS/ON/P/2020/41 dated March 23, 2020 Extended Date:-  | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
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| 13 Cin H date | SEBI rcular/HO/DD HS/CIR/P/2 ted November | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from beginning of Financial Year  Within 45 days from the end of Financial Year | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  Large Corporate-  Criteria:-  (i) have their specified securities or debt securities or non-convertible redeemable preference share, listed on a recognised stock exchange(s) in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and  (ii) have an outstanding long term borrowing of Rs 100 crores or above, where outstanding long-termborrowings shall mean any outstanding borrowing with original maturity of more than 1 year and shall exclude external commercial borrowings and inter-  | 30th April, 2020<br>30th April, 2020<br>Date extended to | 15th May, 2020 Date extended to             | Extended Date:- 30th June, 2020 Period of relaxation- 60 days Source:- Circular- SEBI/HO/DDHS/ ON/P/2020/41 dated March 23, 2020 Extended Date:- 30th June, 2020 Period of   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
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| 14 Cin        | SEBI rcular/HO/DD HS/CIR/P/2 ted November | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from beginning of Financial Year  Within 45 days from the end of Financial Year | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  Large Corporate-  Criteria:-  (i) have their specified securities or debt securities or non-convertible redeemable preference share, listed on a recognised stock exchange(s) in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and  (ii) have an outstanding long term borrowing of Rs 100 crores or above, where outstanding long-termborrowings shall mean any outstanding borrowing with original maturity of more than 1 year and shall exclude external commercial borrowings and inter-  | 30th April, 2020<br>30th April, 2020<br>Date extended to | 15th May, 2020                              | Extended Date:-30th June, 2020 Period of relaxation- 60 days Source:- Circular-SEBI/HO/DDHS/ON/P/2020/41 dated March 23, 2020 Extended Date:-30th June, 2020 Period of relaxation- 45 days   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| 14 Cin        | SEBI rcular/HO/DD HS/CIR/P/2 ted November | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from beginning of Financial Year  Within 45 days from the end of Financial Year | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  Large Corporate-  Criteria:-  (i) have their specified securities or debt securities or non-convertible redeemable preference share, listed on a recognised stock exchange(s) in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and  (ii) have an outstanding long term borrowing of Rs 100 crores or above, where outstanding long-termborrowings shall mean any outstanding borrowing with original maturity of more than 1 year and shall exclude external commercial borrowings and inter-  | 30th April, 2020<br>30th April, 2020<br>Date extended to | 15th May, 2020  Date extended to June, 2020 | Extended Date:- 30th June, 2020 Period of relaxation- 60 days Source:- Circular- SEBI/HO/DDHS/ ON/P/2020/41 dated March 23, 2020 Extended Date:- 30th June, 2020 Period of relaxation- 45 days Source:- Circular-  | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| 13 Cin H date | SEBI rcular/HO/DD HS/CIR/P/2 ted November | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from beginning of Financial Year  Within 45 days from the end of Financial Year | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  Large Corporate-  Criteria:- (i) have their specified securities or debt securities or non-convertible redeemable preference share, listed on a recognised stock exchange(s) in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and  (ii) have an outstanding long term borrowing of Rs 100 crores or above, where outstanding long-termborrowings shall mean any outstanding borrowing with original maturity of more than 1 year and shall exclude external commercial borrowings and inter-corporate borrowings between a parent and subsidiary(ies); and   | 30th April, 2020<br>30th April, 2020<br>Date extended to | 15th May, 2020  Date extended to June, 2020 | Extended Date:-30th June, 2020 Period of relaxation- 60 days Source:- Circular-SEBI/HO/DDHS/ON/P/2020/41 dated March 23, 2020 Extended Date:-30th June, 2020 Period of relaxation- 45 days   | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| 13 Cin H date | SEBI rcular/HO/DD HS/CIR/P/2 ted November | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from beginning of Financial Year  Within 45 days from the end of Financial Year | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  Large Corporate-  Criteria:-  (i) have their specified securities or debt securities or non-convertible redeemable preference share, listed on a recognised stock exchange(s) in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and  (ii) have an outstanding long term borrowing of Rs 100 crores or above, where outstanding long-termborrowings shall mean any outstanding borrowing with original maturity of more than 1 year and shall exclude external commercial borrowings and intercorporate borrowings between a parent and subsidiary(ies); and  (iii) have a credit rating of "AA and above", where credit   | 30th April, 2020<br>30th April, 2020<br>Date extended to | 15th May, 2020  Date extended to June, 2020 | Extended Date:- 30th June, 2020 Period of relaxation- 60 days Source:- Circular- SEBI/HO/DDHS/ ON/P/2020/41 dated March 23, 2020 Extended Date:- 30th June, 2020 Period of relaxation- 45 days Source:- Circular- SEBI/HO/DDHS/                              | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| 13 Cin H date | SEBI rcular/HO/DD HS/CIR/P/2 ted November | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from beginning of Financial Year  Within 45 days from the end of Financial Year | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  Large Corporate-  Criteria:-  (i) have their specified securities or debt securities or non-convertible redeemable preference share, listed on a recognised stock exchange(s) in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and  (ii) have an outstanding long term borrowing of Rs 100 crores or above, where outstanding long-termborrowings shall mean any outstanding borrowing with original maturity of more than 1 year and shall exclude external commercial borrowings and intercorporate borrowings between a parent and subsidiary(ies); and  (iii) have a credit rating of "AA and above", where credit   | 30th April, 2020<br>30th April, 2020<br>Date extended to | 15th May, 2020  Date extended to June, 2020 | Extended Date:-30th June, 2020 Period of relaxation-60 days Source:- Circular-SEBUHO/DDHS/ON/P/2020/41 dated March 23, 2020 Extended Date:-30th June, 2020 Period of relaxation-45 days Source:- Circular-SEBUHO/DDHS/ON/P/2020/41                           | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| 13 Cin H date | SEBI rcular/HO/DD HS/CIR/P/2 ted November | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from beginning of Financial Year  Within 45 days from the end of Financial Year | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  Large Corporate-  Criteria:-  (i) have their specified securities or debt securities or non-convertible redeemable preference share, listed on a recognised stock exchange(s) in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and  (ii) have an outstanding long term borrowing of Rs 100 crores or above, where outstanding long-termborrowings shall mean any outstanding borrowing with original maturity of more than 1 year and shall exclude external commercial borrowings and intercorporate borrowings between a parent and subsidiary(ies); and  (iii) have a credit rating of "AA and above", where credit rating shall be of the unsupported bank borrowing or  | 30th April, 2020<br>30th April, 2020<br>Date extended to | 15th May, 2020  Date extended to June, 2020 | Extended Date:-30th June, 2020 Period of relaxation- 60 days Source:- Circular-SEBUHO/DDHS/ON/P/2020/41 dated March 23, 2020 Extended Date:-30th June, 2020 Period of relaxation- 45 days Source:- Circular-SEBUHO/DDHS/ON/P/2020/41                         | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| 13 Cin H date | SEBI rcular/HO/DD HS/CIR/P/2 ted November | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from beginning of Financial Year  Within 45 days from the end of Financial Year | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  Large Corporate-  Criteria:-  (i) have their specified securities or debt securities or non-convertible redeemable preference share, listed on a recognised stock exchange(s) in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and  (ii) have an outstanding long term borrowing of Rs 100 crores or above, where outstanding long-termborrowings shall mean any outstanding borrowing with original maturity of more than 1 year and shall exclude external commercial borrowings and intercorporate borrowings between a parent and subsidiary(ies); and  (iii) have a credit rating of "AA and above", where credit   | 30th April, 2020<br>30th April, 2020<br>Date extended to | 15th May, 2020  Date extended to June, 2020 | Extended Date:- 30th June, 2020 Period of relaxation- 60 days Source:- Circular- SEBI/HO/DDHS/ ON/P/2020/41 dated March 23, 2020 Extended Date:- 30th June, 2020 Period of relaxation- 45 days Source:- Circular- SEBI/HO/DDHS/ ON/P/2020/41 dated March 23, | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| 13 Cin H date | SEBI rcular/HO/DD HS/CIR/P/2 ted November | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from beginning of Financial Year  Within 45 days from the end of Financial Year | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  Large Corporate-  Criteria:-  (i) have their specified securities or debt securities or non-convertible redeemable preference share, listed on a recognised stock exchange(s) in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and  (ii) have an outstanding long term borrowing of Rs 100 crores or above, where outstanding long-termborrowings shall mean any outstanding borrowing with original maturity of more than 1 year and shall exclude external commercial borrowings and intercorporate borrowings between a parent and subsidiary(ies); and  (iii) have a credit rating of "AA and above", where credit rating shall be of the unsupported bank borrowing or plain vanilla bondsof an entity, which have no   | 30th April, 2020<br>30th April, 2020<br>Date extended to | 15th May, 2020  Date extended to June, 2020 | Extended Date:-30th June, 2020 Period of relaxation- 60 days Source:- Circular-SEBUHO/DDHS/ON/P/2020/41 dated March 23, 2020 Extended Date:-30th June, 2020 Period of relaxation- 45 days Source:- Circular-SEBUHO/DDHS/ON/P/2020/41                         | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |
| 13 Cin H date | SEBI rcular/HO/DD HS/CIR/P/2 ted November | Fees and other charges to be paid to the recognized stock exchange(s)  Initial Disclosure | Within One month of end of March 31.  Within 30 days from beginning of Financial Year  Within 45 days from the end of Financial Year | 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).  A listed identified as a Large Corporate shall make initial and annual disclosure to Stock Exchange.  Large Corporate-  Criteria:-  (i) have their specified securities or debt securities or non-convertible redeemable preference share, listed on a recognised stock exchange(s) in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and  (ii) have an outstanding long term borrowing of Rs 100 crores or above, where outstanding long-termborrowings shall mean any outstanding borrowing with original maturity of more than 1 year and shall exclude external commercial borrowings and intercorporate borrowings between a parent and subsidiary(ies); and  (iii) have a credit rating of "AA and above", where credit rating shall be of the unsupported bank borrowing or  | 30th April, 2020<br>30th April, 2020<br>Date extended to | 15th May, 2020  Date extended to June, 2020 | Extended Date:- 30th June, 2020 Period of relaxation- 60 days Source:- Circular- SEBI/HO/DDHS/ ON/P/2020/41 dated March 23, 2020 Extended Date:- 30th June, 2020 Period of relaxation- 45 days Source:- Circular- SEBI/HO/DDHS/ ON/P/2020/41 dated March 23, | July, 2020 | August, 2020 |                      |                                       |                | December, 2020 | January, 2021 | February, 2021 | March, 2021      |

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|----|----------|---|--|---|--|--|---|---|--|---|--|
| 15 | 24A      | Secretarial Within 60 days of Compliance the end of the Financial Year  | Every listed entity and its material unlisted subsidiaries incorporated in India shall undertake secretarial audit and shall annex with its annual report, a secretarial audit report, given by a company secretary in practice, in such form as may be specified with effect from the year ended March 31, 2019   |   | Extended Date:- 30th June, 2020 Period of Relaxation- 1 month Source:- Circular- SEBI/HO/CFD/C   |  |   |   |  |   |  |
|    |          |   |  |   | MD1/CIR/P/2020/<br>38<br>Dated March 19,<br>2020   |  |   |   |  |   |  |
|    |          |   |  |   |  |  |   |   |  |   |  |
| 16 | 33(3)(d) |   | The listed entity shall submit annual audited standalone or 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 (applicable only) 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 (applicable only) 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.] | June, 2020                                  | Extended Date:- 30th June, 2020  Period of relaxation:- 3 weeks  Source:- Circular- SEBI/HO/CFD/C MD1/CIR/P/2020/ 38  Dated March 19, 2020 |  |   |   |  |   |  |
| 17 | 33(3)(e) | Last quarterly Financial Results Within 60 days fro end of Financial Year along with annual Audited Financial Statemen  | m The listed entity shall also submit the audited [or limited reviewed] financial results in respect of the last quarter along-with the results for the entire financial year, with a note stating that the figures of last quarter are the balancing t figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the current financial year.   | 30th May, 2020  Date extended to June, 2020 | Extended Date:-<br>30th June, 2020<br>Reason:-<br>Regulation<br>33(3)(d)   |  |   |   |  |   |  |
| 18 | 34(1)    | Annual Report Day of commencement of dispatch to its shareholders  48 hours after Annual General Meeting  | The listed entity shall submit to the stock exchange and publish on its website-  (a) a copy of the annual report sent to the shareholders along with the notice of the annual general meeting not later than the day of commencement of dispatch to its shareholders;  (b) in the event of any changes to the annual report, the revised copy along with the details of and explanation for the changes shall be sent not later than 48 hours after the annual general meeting.   |   |  |  | unnual Report required to   |   |  |   |  |
| 19 | 44(5)    | AGM by top 100<br>listed entities by<br>the Market<br>capitalization for<br>FY 19-20  Within a period of<br>months from the<br>date of closing of<br>the financial year | The top 100 listed entities by market capitalization, determined as on March 31st of every financial year, shall hold their annual general meetings within a period of five months from the date of closing of the financial year  |   |  | Extended to September, 2020  So SR R, ar SR R, | extended Date:- 30th eptember, 2020 eriod of realxation- 1 nonth ource:- EBI/HO/CFD/CMD1/CI/P/2020/48 and Circular EBI/HO/CFD/CMD1/CI/P/2020/71 dated pril 23, 2020 |   |  |   |  |

| 20 | 19(3A) | Nomination and Remuneration committee shall meet at least once in a year.  The nomination and remuneration committee shall meet at least once in a year.  | Due date for the same for FY 2019-20 is 31st March, 2020 which extended to 30th June, 2020  Period of relaxation-3 months  Source:- SEBI/HO/CFD/CM D1/CIR/P/2020/48 |  |  | 31st N | March, 2020 |
|----|--------|---|---|--|--|--------|-------------|
|    |        |   |   |  |  |        |             |
| 21 | 20(3A) | Stakeholders Relationship Committee  The Stakeholders relationship committee shall meet at least once in a year.]  The stakeholders relationship committee shall meet at least once in a year.] | Due date for the same for FY 2019-20 is 31st March, 2020 which extended to 30th June, 2020  Period of relaxation-3 months  Source:- SEBI/HO/CFD/CM D1/CIR/P/2020/48 |  |  | 31st N | March, 2020 |
| 22 | 21(3A) | Risk Management Committee shall meet at least once in a year  The Risk Management Committee shall meet at least once in a year  | Due date for the same for FY 2019-20 is 31st March, 2020 which extended to 30th June, 2020  Period of relaxation-3 months  Source:- SEBI/HO/CFD/CM D1/CIR/P/2020/48 |  |  | 31st M | March, 2020 |

|       |            |   |  | EVENT BASED CO    | MPLIANCES  |
|-------|------------|---|--|-------------------|--|
| S.No. | Regulation | Particular  | Time limit   | Extension, if any | Brief  |
|       | 1 7(5)     | Intimation of appointment of Share Transfer Agent     | within 7 days of entering into agreement with Share Transfer Agent |                   | The listed entity shall intimate appointment of Share Transfer Agent and any change in appointment of Share Transfer Agent, to the stock exchange(s) within seven days of entering into the agreement.   |
|       | 2 28(1)    | In-principle approval of recognized stock exchange(s) | Before issuing Securities  |                   | (1) The listed entity, before issuing securities, shall obtain an 'in-principle' approval from recognised stock exchange(s) in the following manner:  (a) where the securities are listed only on recognised stock exchange(s) having nationwide tradin terminals, from all such stock exchange(s);  (b) where the securities are not listed on any recognised stock exchange having nationwide tradin terminals, from all the stock exchange(s) in which the securities of the issuer are proposed to be listed;  (c) where the securities are listed on recognised stock exchange(s) having nationwide trading terminals as well as on the recognised stock exchange(s) not having nationwide trading terminals from all recognised stock exchange(s) having nationwide trading terminals:  (2) The requirement of obtaining in-principle approval from recognised stock exchange(s), shall not be applicable for securities issued pursuant to the scheme of arrangement for which the listed entity has already obtained No-Objection Letter from recognised stock exchange(s) in accordance with regulation 37. |

| 3   29  | Notice for Board Meeting to consider the prescribed matters. | 5 days before intimation for Quarterly Financial Result.  2 days advacnce intimation for :- a) buyback; b) voluntary delisting; c) fund raising; d) declaration/recommendati on of dividend, issue of convertible securities including convertible debentures or of debentures carrying a right to subscribe to equity shares or the passing over of dividend; e) declaration of bonus securities.  11 days advance intimation for alteration in securities and date of interest of or Redemption of Shares/Debenture/Bond | working days shall be reduced to 2 days, for board meetings held till July 31, 2020.  Source:- Circular SEBI/HO/CFD/CMD1/CIR/P/2020/63 dated April 17, 2020 | The Company shall give an advance notice of at least 5 days for Financial Result as per regulation 29 (1) (a) & in case of other matters as stated in regulation 29 (1) (b) to (f) -2 Working days in advance (Excluding the date of the intimation and date of the meeting) to Stock Exchange.  The Company shall give an advance notice of 11 working days in case matter related to alteration in i) Securities (nature of listed securities or rights of seurity holders);  ii) date of interest or redemption of Shares/Debenture/bond as per regulation 29(3) (a) ,(b).  |
|---------|--|--|---|--|
| 4 30(6) | Disclosure of events or information                          | 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.  Disclosure with respect to events specified in subpara 4 of Para A of Part A of Schedule III shall be made within thirty minutes of the conclusion of the board meeting  |   | 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:  Provided that in case the disclosure is made after twenty four hours of occurrence of the event or information, the listed entity shall, along with such disclosures provide explanation for delay:  Provided further that disclosure with respect to events specified in sub-para 4 of Para A of Part A* of Schedule III shall be made within thirty minutes of the conclusion of the board meeting. |

| 5 31(1)(a) | statement showing holding of securities and shareholding pattern | one day prior to listing of<br>its securities on the stock<br>exchange  |   | 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 one day prior to listing of its securities on the stock exchange.  |
|------------|--|---|---|---|
| 6 31(1)(c) | statement showing holding of securities and shareholding pattern | within ten days of any capital restructuring of the listed entity   |   | 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 within 10 days of any capital restructing of the listed entity resulting in a change exceeding two per cent of the total paid-up share capital   |
| 7 37(2)    | Draft Scheme of arrangement                                      | Obtain observation letter or No-objection letter from the stock exchange(s) before filing the scheme with any court or tribunal |   | The listed entity shall not file any scheme of arrangement under Sec. 230-234 and Section 66 of Companies Act, 2013, whichever applicable, with any Court or Tribunal unless it has obtained observation letter or No-objection letter from the stock exchange(s).  The listed entity shall place the Observation letter or No-objection letter of the stock exchange(s) before the Court or Tribunal at the time of seeking approval of the scheme of arrangement.  Provided that the validity of the 'Observation Letter' or No-objection letter of stock exchanges shall be six months from the date of issuance, within which the draft scheme of arrangement shabe submitted to the Court or Tribunal.  The listed entity shall ensure compliance with the other requirements as may be prescribed by the Board from time to time.  Upon sanction of the Scheme by the Court or Tribunal, the listed entity shall submit the documents, to the stock exchange(s), as prescribed by the Board and/or stock exchange(s) from time to time. |
| 8   39(3)  |  | Within two days of getting information  | any delay beyond the stipulated time will not attract penal provisions  This relaxation is for intimations to be made between March 1, 2020 to May 31, 2020.  Source:- Circular SEBI/HO/CFD/CMD1/CIR/P/2020/63 dated April 17, 2020 | The listed entity shall submit information regarding loss of share certificates and issue of the duplicate certificates, to the stock exchange within two days of its getting information   |

| 9 42(1)  | Record Date or Date of<br>Closure of transfer book |  | The listed entity shall intimate the record date to all the stock exchange(s) where it is listed for the following purposes:  (a) declaration of dividend; (b) issue of right or bonus shares;   |
|----------|--|--|--|
|          |  |  | (c) issue of shares for conversion of debentures or any other convertible security; (d) shares arising out of rights attached to debentures or any other convertible security (e) corporate actions like mergers, de-mergers, splits and bonus shares, where stock derivatives a available on the stock of listed entity or where listed entity's stocks form part of an index on which derivatives are available; (f) such other purposes as may be specified by the stock exchange(s). |
|          |  |  | The listed entity shall give notice in advance of atleast seven working days (excluding the date of intimation and the record date) to stock exchange(s) of record date specifying the purpose of the record date:  Provided that in the case of rights issues, the listed entity shall give notice in advance of atleast three working days (excluding the date of intimation and the record date).   |
| 10 44(3) | Voting Results                                     | Within 48 hours of conclusion of General Meeting   | 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.  |
| 11 45(3) | Change of Name                                     | Prior approval from Stock Exchange before filing application with Registrar of Companies                       | On receipt of confirmation regarding name availability from Registrar of Companies, before filir the request for change of name with the Registrar of Companies in terms of provisions laid down in Companies Act, 2013 and rules made thereunder, the listed entity shall seek approval from Stock Exchange by submitting a certificate from chartered accountant stating compliance with conditions at sub-regulation (1) of Regulation 45.  |
| 12 46    | Website  | The listed entity shall maintain a functional website containing the basic information about the listed entity | The listed entity shall maintain a functional website containing the basic information about the listed entity.  |

| 13 47 | Advertisement in | exempt publication of        | The listed entity shall give a reference in the newspaper publication, to link of the website of   |
|-------|------------------|------------------------------|--|
|       | Newspaper        | advertisements in            | listed entity and stock exchange(s), where further details are available.  |
|       |                  | newspapers as required under |  |
|       |                  | regulation 47 for all events | The listed entity shall publish the information specified in sub-regulation (1) in the newspaper   |
|       |                  | scheduled till May 15, 2020. | simultaneously with the submission of the same to the stock exchange(s).   |
|       |                  |                              | Provided that financial results, shall be published within 48 hours of conclusion of the meeting of board of directors at which the financial results were approved. |

## NOTE:-

1 Authentication / certification of any filing / submission made to stock exchanges under LODR may be done using digital signature certifications until June 30, 2020.

Source - Circular SEBI/HO/CFD/CMD1/CIR/P/2020/63 dated April 17, 2020