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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 of Companies Act, 2013("the Act")	Particulars of Compliance	Form	Due date	Applicability		
						Private Company	Unlisted Public Company	Listed Public Company
April	Board Meeting	Section 173(1) and SS-1	Every Company shall hold a minimum number of four 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 of Board Meeting	Section 118 read with Rule 25 of Companies (Management and Administration) Rules, 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 be entered within 30 days from the date of conclusion of Board Meeting	Applicable	Applicable	Applicable

May	Share Reconciliation Certificate	Rule 9A(8) of Companies (Prospectus and Allotment of Securities) 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 audit report.
June	Return on Deposits	Section 73 read with Rule 16 of Companies (Acceptance of Deposits) 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: 30th June 2020	Applicable	Applicable	Applicable

	Holding of Board Meeting for approving Financial Statements and report of Board of Directors there on	Section 173 and SS-1	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	-	It should be held atleast 24 days before the date of Annual General Meeting	Applicable	Applicable	Applicable
	Filing of Form MGT-14	Section 117 read with Section 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 be filed to ROC	Due date: within 30 days of passing of Board resolution	Not Applicable	Applicable	Applicable
	Secretarial Audit Report	Section 204 read with Rule 9 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014	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	-	Applicable only to those private companies having outstanding loans or borrowings from banks or public financial institutions of one hundred crore rupees or more	Applicable only to those unlisted public companies having a) paid-up share capital of fifty crore rupees or more; or b) turnover of two hundred fifty crore rupees or more; or c) outstanding loans or borrowings from banks or public financial institutions of one hundred crore rupees or more.	Always Applicable

	Micro and Small Enterprises(MSME) Return	Specified Companies (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	E-Form MSME shall be filed to ROC	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	Annual Return certified by a Company Secretary in Practice	Section 92 read with Rule 11(2) of Companies(Management and Administration) Rules, 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.	Annual return shall be certified on or before 60 days from the AGM	Applicable to those private companies having a) paid up share capital of Rs. 10 crore or more; or b) turnover of Rs. 50 crore or more	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 Applicable
	Annual Return	Section 92	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 ROC	Due date: within 60 days from the date of AGM	Applicable	Applicable	Applicable

	Share Reconciliation Certificate	Rule 9A(8) of Companies (Prospectus and Allotment of Securities) 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 audit report.

Committee Meetings and other Meetings required to be held under Companies Act, 2013						
S. No.	Type of Meeting	Relevant Section and Rules of Companies Act, 2013("the Act")	Particulars	Applicability of Committee Meetings		
				Private Company	Unlisted Public Company	Listed Public Company
1	Audit Committee Meetings	Section 177 read with Rule 6 of Companies (Meetings of Board and its Powers) Rules, 2014 and Rule 4 of Companies (Appointment and Qualification of Directors) Rules, 2014 and SS-1	Audit Committee Meetings shall be held as often as necessary subject to minimum number and frequency prescribed 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 Applicable

2	Nomination and Remuneration Committee Meetings	Section 178(1) read with Rule 6 of Companies (Meetings of Board and its Powers) Rules, 2014 and Rule 4 of Companies (Appointment and Qualification of Directors) Rules, 2014 and SS-1	Nomination and Remuneration Committee Meetings shall be held as often as necessary subject to minimum number and frequency prescribed 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 Applicable
3	Stakeholder Relationship Committee	Section 178(5) and SS-1	Stakeholder Relationship Committee Meetings shall be held as often as necessary subject to minimum number and frequency prescribed 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.	Applicable only to those unlisted public companies 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 prescribed by law or any authority or as stipulated by the Board.	Applicable only to those private 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.	Applicable only to those unlisted 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.	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 Meeting	Section 149(8) read with Rule 4 of Companies (Appointment and Qualification of Directors) Rules, 2014 and Schedule IV	The Independent Directors of the Company shall hold atleast one meeting in a Financial Year without the attendance of non-independent directors and members of management.	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 Applicable
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COMPLIANCE CALENDER OF THE YEAR FOR THE LISTED ENTITY

S.No.	Regulation No.	Compliance	Time Limit	Particular	When to apply												
					April, 2020	May, 2020	June, 2020	July, 2020	August, 2020	September, 2020	October, 2020	November, 2020	December, 2020	January, 2021	February, 2021	March, 2021	
Quarterly					For 1st January, 2020 to 31st March, 2020			For 1st April, 2020 to 30th June, 2020			For 1st July, 2020 to 30th September, 2020			For 1st October, 2020 to 31st December, 2020			
1	27(2)(a)	Corporate Governance	Within 15 days from 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:- 15th May, 2020 Period of Relaxation:- 1 month Source:- Circular- SEBI/HO/CFD/CMD1/CIR/P/2020/38 Dated March 19, 2020		15th July, 2020				15th October, 2020			15th January, 2021		
2	69	Indian Depository Receipt holding pattern & Shareholding details	Within 15 days from 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		
3	87C (1)	Valuation, Rating and NAV disclosure	Within 15 days from 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		
4	13(3)	Statement of Investor complaints.	Within 21 days from 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 Date extended to May, 2020	Extended Date:- 15th May, 2020 Period of relaxation- 3 weeks (Approx.) Source:- Circular- SEBI/HO/CFD/CMD1/CIR/P/2020/38 Dated March 19, 2020		21st July, 2020				21st October, 2020			21st January, 2021		

5	31(1)(b)	Shareholding Pattern	21st days from end of each quarter 21st Days from end of each half year (In case listed on SME 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 from time to time within the following timelines - 1. one day prior to listing of its securities on the stock exchange(s); 2. on a quarterly basis, within twenty one days from the 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. 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.	21th April, 2020 Date extended to May, 2020 21st April, 2020 (In case listed on SME Exchange) Date extended	Extended Date:- 15th May, 2020 Period of relaxation:- 3 weeks Source:- Circular-SEBI/HO/CFD/CMD1/CIR/P/2020/38 Dated March 19, 2020		21st July,2020			21st October, 2020			21st October, 2020 (In case of listed on SME Exchange)		21st January, 2021			
6	33(3)(a)	Financial Result	within 45 days of end of each Quarter other than last quarter	The listed entity shall submit quarterly and year-to-date standalone financial results to the stock exchange within forty-five days of end of each quarter, other than the last quarter.		14th May, 2020			14th August, 2020			14th November, 2020				14th February, 2021			
7	32(1)	Statement of deviation(s) or variation(s).	On quarterly basis	The listed entity shall submit to the stock exchange the following statement(s) on a quarterly basis for public issue, rights issue, preferential issue etc. :- (a) indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable; (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.			On quarterly basis			On quarterly basis			On quarterly basis					On quarterly basis	
8	17(2)	Board Meeting	At least 4 times in a year, with a maximum time gap of 120 days between any 2 meetings	The board of directors of the listed entity are exempted from observing the maximum stipulated time gap between 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			Atleast 1 meeting			Atleast 1 meeting			Atleast 1 meeting					Atleast 1 meeting	
9	18(2)(a)	Audit Committee Meeting	At least 4 times in a year, with a maximum time gap of 120 days between any 2 meetings	The Audit Committee of the listed entity are exempted from observing the maximum stipulated time gap between two meetings for the meetings held or proposed to be held between the period December 1, 2019 and June 30, 2020. However the audit committee shall ensure that they meet atleast four times a year, as stipulated under regulations 18(2)(a) of the LODR			Atleast 1 meeting			Atleast 1 meeting			Atleast 1 meeting					Atleast 1 meeting	
Half Yearly					April, 2020	May, 2020	June, 2020	July, 2020	August, 2020	September, 2020	October, 2020	November, 2020	December, 2020	January, 2021	February, 2021	March, 2021			
					For 1st Half Year (October, 2019-March, 2020)						For 2nd Half Year (April, 2020-September, 2020)								

EVENT BASED COMPLIANCES

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		<p>(1) The listed entity, before issuing securities, shall obtain an 'in-principle' approval from recognised stock exchange(s) in the following manner:</p> <p>(a) where the securities are listed only on recognised stock exchange(s) having nationwide trading terminals, from all such stock exchange(s);</p> <p>(b) where the securities are not listed on any recognised stock exchange having nationwide trading terminals, from all the stock exchange(s) in which the securities of the issuer are proposed to be listed;</p> <p>(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:</p> <p>(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.</p>

3	29	Notice for Board Meeting to consider the prescribed matters.	<p>5 days before intimation for Quarterly Financial Result.</p> <p>2 days advance intimation for :- a) buyback; b) voluntary delisting; c) fund raising; d) declaration/recommendation 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.</p> <p>11 days advance intimation for alteration in securities and date of interest of or Redemption of Shares/Debenture/Bond</p>	<p>prior intimation of 5 days / 2 working days shall be reduced to 2 days, for board meetings held till July 31, 2020.</p> <p>Source:- Circular SEBI/HO/CFD/CMD1/CIR/P/2020/63 dated April 17, 2020</p>	<p>The Company shall give an advance notice of at least 5 days for Financial Result as per regulation 29 (1) (a) &</p> <p>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.</p> <p>The Company shall give an advance notice of 11 working days in case matter related to alteration in</p> <p>i) Securities (nature of listed securities or rights of security holders); ii) date of interest or redemption of Shares/Debenture/bond as per regulation 29(3) (a) ,(b).</p>
4	30(6)	Disclosure of events or information	<p>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.</p> <p>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</p>		<p>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:</p> <p>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:</p> <p>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.</p>

5	31(1)(a)	statement showing holding of securities and shareholding pattern	one day prior to listing of its securities on the stock 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 restructuring 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		<p>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).</p> <p>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.</p> <p>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 shall be submitted to the Court or Tribunal.</p> <p>The listed entity shall ensure compliance with the other requirements as may be prescribed by the Board from time to time.</p> <p>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.</p>
8	39(3)	Loss of share certificates and and issue of the duplicate certificates	Within two days of getting information	<p>any delay beyond the stipulated time will not attract penal provisions</p> <p>This relaxation is for intimations to be made between March 1, 2020 to May 31, 2020.</p> <p>Source:- Circular SEBI/HO/CFD/CMD1/CIR/P/2020/63 dated April 17, 2020</p>	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 Closure of transfer books	In advance of at least 7 working days		<p>The listed entity shall intimate the record date to all the stock exchange(s) where it is listed for the following purposes:</p> <p>(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 are 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).</p> <p>The listed entity shall give notice in advance of at least 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 at least three working days (excluding the date of intimation and the record date).</p>
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 filing 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 Newspaper		<p>exempt publication of advertisements in newspapers as required under regulation 47 for all events scheduled till May 15, 2020.</p> <p>Source:- Circular SEBI/HO/CFD/CMD1/CIR/P/2020/48 dated March 26, 2020 and Circular SEBI/HO/CFD/CMD1/CIR/P/2020/63 dated April 17, 2020</p>	<p>The listed entity shall give a reference in the newspaper publication, to link of the website of listed entity and stock exchange(s), where further details are available.</p> <p>The listed entity shall publish the information specified in sub-regulation (1) in the newspaper simultaneously with the submission of the same to the stock exchange(s).</p> <p>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.</p>
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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