



# COMPLIANCE CALENDAR FOR LISTED COMPANIES

Listing of a company has been regulated by SEBI. If you list your company in the stock exchange(s), then you need to comply with the listing requirements of SEBI. In this presentation, we will discuss the compliance calendar for listed companies in BSE and NSE.



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# Quarterly Compliances under SEBI Regulations

Disclosures	Regulation	Explanation	Timeline
Statement of Investor Complaints	Regulation 13(3) of SEBI (LODR) Regulations 2015	A statement giving number of investor complaints pending, those received, disposed of and those remaining unresolved at the end of quarter.	Within 21 days of quarter end
Shareholding pattern	Regulation 31 of SEBI (LODR) Regulations 2015	A statement showing holding of securities and shareholding pattern separately for each class of securities. (in XBRL mode)	Within 21 days of quarter end
Statement of deviation/ variation	Regulation 32 of SEBI (LODR) Regulations 2015	Submit statement of deviation/ variation on a quarterly basis, after review by audit committee, to the stock exchanges. (in PDF mode to NSE & BSE and in XBRL mode to BSE)	Along with financial results
Newspaper publication of financial results	Regulation 47 of SEBI (LODR) Regulations 2015	Financial results shall be published in newspaper in at least one English language national daily newspaper circulating in the whole or substantially the whole of India and in one daily newspaper published in the language of the region, where the registered office of the listed entity is situated	Within 48 hours of conclusion of board meeting
Extract of aforesaid publication	Regulation 30 read with Schedule III of SEBI (LODR) Regulations 2015	Submit Extract of aforesaid publication to stock exchanges.	Simultaneously with publication
Reconciliation of Share Capital Audit Report	Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018	Submit Reconciliation of Share Capital Audit Report obtained from PCS to the Stock Exchanges. (in XBRL and PDF mode)	Within 30 days of quarter end

# Quarterly Compliances under SEBI Regulations

Disclosures	Regulation	Explanation	Timeline
Corporate Governance report*	Regulation 27(2) of SEBI (LODR) Regulations 2015	Listed Entity shall submit a compliance report on corporate governance in the format specified by Board to the stock exchanges. (In XBRL)	Within 21 days of quarter end
Disclosure of Events or Information	Regulation 30 read with Schedule III of SEBI (LODR) Regulations 2015	The listed entity shall first disclose to stock exchange(s) of all events or information, as specified in Part A of Schedule III, or information.	Within 24 hours from the occurrence of event or information

## Reg 27(2) shall not be applicable to

- A listed entity having Paid up share capital not exceeding Rs. 10 Crores & Net worth not exceeding Rs. 25 Crores, as on the last day of the previous FY.
- Listed entity which has listed its specified securities on SME Exchange.

## SEBI amendment w.e.f FY 2021-22 (31.05.2021)

In order to bring transparency and to strengthen the disclosures around loans/ guarantees/comfort letters/ security provided by the listed entity, directly or indirectly to promoter/ promoter group, directors including relatives, key management personnel's or any other entity controlled by them, SEBI has mandated listed companies to give such disclosures on a half yearly basis in the compliance report on corporate governance.



# Quarterly Compliances under SEBI Regulations

Disclosures	Regulation	Explanation	Timeline
Prior Intimation about the date of Board meeting	Regulation 29(1)(a) of Schedule III of SEBI (LODR) Regulations, 2015	The listed company shall give prior intimation to stock exchanges about the BM in which quarterly/ half-yearly/ annual financial results are due to be considered	At least 5 days in advance, excluding the date of intimation and meeting
Outcome of Board meeting (PDF)	Regulation 30 followed by sub-Para 4 of Para A of Part A of Schedule III of SEBI (LODR) Regulations, 2015	The listed entity shall disclose to the exchange(s), the outcome of board meeting held to consider the items specified in the said regulation which also includes financial results.	Within 30 minutes of conclusion of board meeting
Quarterly Financial Results (in XBRL)	Regulation 33(3) of SEBI (LODR) Regulations 2015	Submit quarterly and year-to-date standalone (consolidated if any subsidiaries) audited financial results or in case of unaudited results, shall be subjected to limited review to the stock exchanges.	<b>Circular:</b> Within 24 hours of submission in PDF mode <b>Reg 33:</b> Within 45 days from the end of quarter
Intimation of Trading Window closure	Schedule B of SEBI (Prohibition of Insider Trading Regulations), 2015	Trading restriction period shall be applicable from the end of every quarter from the end of closure of quarter till 48 hours after the declaration of financial results.	Before closure of trading window
Compliance certificate on Demat/ Remat	Regulation 74(5) of SEBI (Depositories and Participants) Regulations, 2018	A statement showing holding of securities and shareholding pattern separately for each class of securities.	Within 15 days from quarter end

# Quarterly Due Dates for FY 2021-22

Disclosures	Timeline	Q1	Q2	Q3	Q4
Statement of Investor Complaints	Within 21 days of quarter end	July 21, 2021	October 21, 2021	January 21, 2022	April 21, 2022
Corporate Governance report	Within 21 days of quarter end	July 21, 2021	October 21, 2021	January 21, 2022	April 21, 2022
Shareholding pattern	Within 21 days of quarter end	July 21, 2021	October 21, 2021	January 21, 2022	April 21, 2022
Statement of deviation/variation	Along with financial results	On the day of Board and Committee Meeting			
Quarterly Financial Results	Within 45 days of quarter end	August 14, 2021	November 14, 2021	February 14, 2022	May 30, 2022

# Quarterly Due Dates for FY 2021-22

Disclosures	Timeline	Q1	Q2	Q3	Q4
Prior Intimation about the date of Board meeting	At least 5 days in advance, excluding the date of intimation and meeting	At least 5 days before the respective Board meeting dates			
Outcome of Board meeting	Within 30 minutes of conclusion of board meeting	Within 30 minutes of the time of conclusion of respective Board meeting.			
Intimation of Trading Window closure	Before closure of trading window	June 30, 2021	September 30, 2021	December 31, 2021	March 31, 2022
Compliance certificate on Demat/ Remat	Within 15 days from quarter end	July 15, 2021	October 15, 2021	January 15, 2022	April 15, 2022
Reconciliation of Share Capital Audit Report	Within 30 days of quarter end	June 30, 2021	September 30, 2021	December 31, 2021	March 31, 2022

# Half-yearly Compliances under SEBI Regulations

Disclosures	Regulation	Explanation	Timeline
Disclosures of Related Party Transactions (RPT)*	Regulation 23(9) of Schedule III of SEBI (LODR) Regulations, 2015	Submit the disclosures of related party transactions on a consolidated basis.	Within 30 days from the date of publication of its financial results for the half year.
Compliance Certificate	Regulation 40(9) & (10) of Schedule III of SEBI (LODR) Regulations, 2015	Submit a certificate from PCS to the Stock exchanges certifying that all certificates have been issued within 30 days of transfer of securities.	Within 1 month of end of each half of the FY.

## Reg 23(9) shall not be applicable to

- A listed entity having Paid up share capital not exceeding Rs. 10 Crores & Net worth not exceeding Rs. 25 Crores, as on the last day of the previous FY.
- Listed entity which has listed its specified securities on SME Exchange.

Disclosures	Timeline	HY1	HY2
Disclosures of Related Party Transactions (RPT)	Within 30 days from the date of publication of its financial results for the half year.	December 14, 2021	June 29, 2022



# Annual Compliances under SEBI Regulations

Compliance	Regulation	Explanation	Timeline
RTA Compliance Certificate	Regulation 7(3) of SEBI(LODR) Regulation, 2015	Submit a compliance certificate that all activities in relation to share transfer facility are maintained either in-house or by Registrar to an issue and share transfer agent to Stock Exchanges	Within 30 days from the end of the financial year.
Annual Secretarial compliance report*	Regulation 24A of SEBI(LODR) Regulation, 2015	Submit secretarial compliance report (in PDF & XBRL) to stock exchanges.	Within 60 days from end of each financial year
Annual Financial Results	Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015	Submit annual audited standalone Financial Results (annual audited consolidated, if any subsidiaries) along with Auditors Report	Within 60 days of end of each financial year
Annual report	Regulation 34 and 36(4) of SEBI(LODR) Regulation, 2015	Submit Annual Report in PDF mode (Reg 34) and in XBRL mode (Reg. 36(4))	Reg 34 – Simultaneously while sending to members Reg 36(4) – Within 30 days of AGM
Voting Results and Scrutinizers Report	Regulation 44(3) of SEBI(LODR) Regulation, 2015	The listed entity shall submit to the stock exchange voting results and scrutinizers report. (in XBRL and PDF mode)	Within two working days of conclusion of its General Meeting

## Reg 24A shall not be applicable to

- A listed entity having Paid up share capital not exceeding Rs. 10 Crores & Net worth not exceeding Rs. 25 Crores, as on the last day of the previous FY.
- Listed entity which has listed its specified securities on SME Exchange.



# Annual Compliances under SEBI Regulations

Compliance	Regulation	Explanation	Timeline
Compliance Certificate	Regulation 40(9) & (10) of SEBI(LODR) Regulation, 2015	Submit a certificate from PCS to the Stock exchanges certifying that all certificates have been issued within 30 days of transfer of securities.	Within 30 days of end of FY.
Annual Disclosure of shareholding	Regulation 30 of SEBI (SAST) Regulations, 2015	The disclosures required under sub-regulation (1) and sub-regulation (2) shall be made to – (a) every stock exchange where the shares of the target company are listed; and (b) the target company at its registered office.	Within 7 Working days of end of FY
Annual confirmation of encumbrance	Regulation 31(4) of SEBI (SAST) Regulations, 2015	The promoter shall declare that he, along with persons acting in concert, has not made any encumbrance, directly or indirectly, other than those already disclosed during the financial year. The said disclosure shall be made to – (a) every stock exchange where the shares of the target company are listed; and (b) the audit committee of the target company.	Within 7 Working days of end of FY
Annual Disclosure by an entity identified as a Large Corporate	SEBI Circular dated November 26, 2018	1. Listed entity shall disclose the fact that they are identified as a Large Corporate, in the format as provided in Annexure A of SEBI Circular. 2. Listed entity shall disclose the details of the incremental borrowings done during the FY, in the formats as provided in Annexure B1 and B2 of SEBI Circular.	1. Within 30 days from the beginning of FY 2. Within 45 days of the end of FY.



# Important All Time Compliances under SEBI (LODR) Regulations, 2015

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| ➤ Regulation 6(1)     | The listed entity shall appoint a qualified company secretary as the compliance officer.   |
| ➤ Regulation 7(1)     | The listed entity shall appoint a share transfer agent or manage the share transfer facility in-house  |
| ➤ Regulation 17(1)(a) | The BOD of top 1000 listed Cos. Shall have at least one independent woman director.  |
| ➤ Regulation 17(1)(c) | The BOD of top 2000 listed Cos. shall comprise of minimum six directors.   |
| ➤ Regulation 24A      | Every listed entity and its material unlisted subsidiaries incorporated in India shall undertake secretarial audit and shall annex secretarial audit report given by PCS, with the annual report of the listed entity. |
| ➤ Regulation 34(2)(f) | The annual report of top 1000 listed Cos., shall also contain Business Responsibility report (BRR).  |
| ➤ Regulation 43A      | Top 1000 listed Cos., shall disclose dividend distribution policy on the website and mention web-link in Annual Report   |
| ➤ Regulation 46       | The listed entity shall maintain a functional website containing the basic information about the listed entity.  |



# Important All Time Compliances under SEBI (LODR) Regulations, 2015

## Regulation 17–22: Constitution of Committee's

*Every listed company (except those having paid up share capital not exceeding Rs. 10 Crore and net worth not exceeding Rs. 25 Crore, as on the last day of previous financial year) shall constitute following committees :*

- Audit Committee and Vigil Mechanism
- Nomination and Remuneration Committee
- Stakeholders Relationship Committee
- Risk Management Committee (For top 1000 Listed Cos.)

## Regulation 42: Record Date

*The listed entity shall intimate the record date for the following events to all the stock exchange(s) where it is listed :*

- Declaration of dividend;
- Issue of right or bonus shares;
- Issue of shares for conversion of debentures or any other convertible security;
- Shares arising out of rights attached to debentures or any other convertible security(e) corporate actions like mergers, de-mergers, splits, etc;
- 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 except :*

**In case of Rights issue**, the listed entity shall give notice in advance of atleast three working days.  
**In case of declaration of dividend**, the listed entity shall give notice in advance of atleast five working days.

(Excl. date of intimation  
& the record date)



# Some Compliances of Listed Company as per Companies Act, 2013

## **Sec 93: Change in Shareholding Pattern**

Every listed company has to file a return in form MGT-10 for every change in shareholding pattern of 2% or more in value or volume.

Such change has to be filed within 15 days of the date of the change.

## **Sec 108: E-Voting**

Every listed company having 1000 or more shall provide the facility to its shareholders to exercise their voting rights in the general meeting by electronic means.

## **Sec 121: Report on Annual General Meeting**

Every listed company is required to prepare a report on its annual general meeting stating that the meeting is held, conducted & convened in proper order and as per the provisions of this act. A report has to be filed to ROC within 30 days of AGM in Form MGT-15.

## **Sec 138: Internal Auditor**

Every listed company must have an internal auditor in its place who shall be a qualified Chartered Accountant, Cost Accountant, or Company Secretary.

## **Sec 203: Key Managerial Personnel**

Every listed company and public company with paid-up share capital of Rs. 10 Crore or more has to appoint mandatorily whole-time key managerial personnel.

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