

**PROCEDURE TO CALL ANNUAL
GENERAL MEETING/EXTRA-ORDINARY
GENERAL MEETING AND FILING OF
DOCUMENTS AND RETURNS RELATED
TO ANNUAL GENERAL MEETING**

112

{Sections 92, 96, 100 to 105, 107 to 109, 111 to 118, 121 to 123, 134, 135, 137, 139,152 and 161 of the Act read with Secretarial Standard-2 of ICSI and the Rules 11,12,18,19,21, and 25 of the Companies (Management and Administration) Rules, 2014 and Rules 11 and 12 of the Companies (Accounts) Rules, 2014 and Rule 12 of the Companies (Meetings of Board and its Powers) Rules, 2014}

Synopsis

112.1	Procedure	1927
112.2	Form to be Filed	1967
112.3	e-Form MGT-14	1969
112.3(i)	List of documents required for e-form MGT-14 – Filing of draft financial statements and directors report approved by board of directors	1969
112.3(ii)	List of information required for e-Form MGT-14	1970
112.4(i)	List of documents required for e-Form AOC-4/AOC-4 CFS/AOC-4 XBRL	1970
112.4(ii)	List of Information Required for e-Form AOC-4	1971
112.5	Form AOC-1	1973
112.6	Form AOC-2	1974
112.7	Form MGT-9	1976
112.8	e-FORM MGT-7	1977
112.8(i)	List of documents required for e-Form MGT-7 (Annual Return)	1977
112.8(ii)	List of information required for e-Form MGT-7	1978
112.9	Form MGT-8	1980
112.9(i)	List of documents/information to be provided/checked by a person issuing MGT-8	1980
Appendix 112.1	Sample of notice of annual general meeting	1982
Appendix 112.2	Contents to be included in directors' report	1985
Appendix 112.3	Format of Form AOC-1	1987
Appendix 112.4	Format of Form AOC-2	1989
Appendix 112.5	Format of Form MGT-9	1990
Appendix 112.6	Format of Form no. MGT-8	1997
Appendix 112.7	Format of proxy form	1999
Appendix 112.8	Format of Form No.MGT-12	2000
Appendix 112.9	Format of Form No. MGT-13	2001
Appendix 112.10	Format of attendance slip	2003
Appendix 112.11	Format of list of shareholders	2004
Appendix 112.12	Format of list of debenture holders	2004
Appendix 112.13	Format of list of board meetings	2005
Appendix 112.14	Format of list of share/debenture transfer	2005

Relevant Sections, Rules and Forms at a Glance

Particulars	Section(s), Rule(s) and Name of e-Form(s)
The Companies Act, 2013	Sections 92, 94, 96, 99, 100,101, 102, 103, 104, 105, 106, 107, 108, 109, 111, 112, 113, 114, 115, 116, 117, 118, 121, 122, 123, 129, 134, 135, 136, 137, 139, 152, 161, 173, 188, 204 and 205
The Companies (Management and Administration) Rules, 2014	Rules 3, 6, 7, 10, 11, 12, 14, 15, 16, 17, 18, 19, 20, 21, 23, 24, 25, 26, 27, 28, 29, 30 and 31
The Companies (Appointment and Qualification of Directors) Rules, 2014	Rule 13
The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014	Rules 5, 9 and 10
The Companies (Filing of Documents and Forms in XBRL) Rules, 2015	Rules 3 and 4
The Companies (Auditor’s Report) Order, 2016	Order No. 2, 3 and 4
The Companies (Audit & Auditors) Rules, 2014	Rules 3, 4, 5, 6, 10, 10A, 11 and 13
The Companies (Corporate Social Responsibility Policy) Rules, 2014	Rule 8
The Companies (Declaration and Payment of Dividend) Rules, 2014	Rule 3
The Companies (Acceptance of Deposits) Rules, 2014	16A
The Companies (Indian Accounting Standards) Rules, 2015	Rule 3 and 4
The Companies (Accounts) Rules, 2014	Rules 2A, 3, 4, 5, 6, 8, 8A, 9, 10, 11 and 12
Secretarial Standard-1 of ICSI ¹	Entire clauses
Secretarial Standard-2 of ICSI ²	Entire clauses

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- 1 *The clauses of Secretarial Standard-1 specified by the Institute of Company Secretaries of India as approved by the Central Government is not applicable on*
- *one person company in which there is only one director on its board,*
 - *a company licensed under section 8 of the Companies Act, 2013 or corresponding provisions of any previous enactment thereof,*
 - *a specified IFSC public company, and {Notification No GSR 8(E) dated 04.01.2017}*
 - *a specified IFSC private company {Notification No GSR 9(E) dated 04.01.2017}*
- 2 *The clauses of Secretarial Standard-2 specified by the Institute of Company Secretaries of India as approved by the Central Government is not applicable on*
- *one person company,*
 - *a company licensed under section 8 of the Companies Act, 2013 or corresponding provisions of any previous enactment thereof,*
 - *a specified IFSC public company, and {Notification No GSR 8(E) dated 04.01.2017}*
 - *a specified IFSC private company {Notification No GSR 9(E) dated 04.01.2017}*

S. No.	Particulars
	<p>The subscribers, who are individuals in the Memorandum of Association (MOA) shall be deemed as first directors until the directors are duly appointed by the members in accordance with Section 152 of the Companies Act, 2013 and rules made thereunder (Section 152 of the Act).</p> <ul style="list-style-type: none"> • Not the person intended/proposed to be appointed a director of a company has a valid Director Identification Number (DIN) under section 174 or any other number as may be prescribed under section 174 of the Companies Act, 2013, however, in case of first directors of a new company, the DIN up to 3 (three) persons can be obtained through incorporation with integrated form SPICe-1 (INC-32) (Section 152 of the Act read with rule 152 of the Companies Incorporation Rules, 2014). • Not a total number of directors, at least one director has stayed in India for a total period of not less than 182 days during the financial year. Provided that in case of newly incorporated company, residential status shall be determined proportionately. However, it is not required in case the director is appointed by the Central Government or State Government (Section 152 of the Act). • A person, who is intended to be appointed, shall not be eligible for appointment, if he/she has any disqualification for appointment under section 164 of the Act (Section 164 of the Act read with companies provisions a government company and regulations in COA 2012 about COA 2012). • A person proposed to be appointed as a director in a company other than a company registered under Section 8 (non-profit company) of the Companies Act, 2013 (Section 152 of the Act) <ul style="list-style-type: none"> - shall not hold office as a director including any alternate directorship in more than 20 companies including directorship in dormant companies. - shall not hold office in more than 10 public companies including the private companies which are holding or subsidiary of public companies.
2.	In case of one person company, an individual being sole member is deemed to be the first director of the company, if the articles of association has not mentioned the names of first directors (Section 152 of the Act).
3.	Forms created in writing, on or before appointment, from the appointed director to act as director in the company as Form 208-2 (Part 2 of the Companies Incorporation and Qualification of Directors Rules, 2014).
4.	Form as mentioned in writing, on or before appointment, from the appointed director as Form 208-3 regarding that he/she is not disqualified under Section 164 of Companies Act, 2013, to act as a Director (Section 164 of the Act read with rule 17 of the Companies Incorporation and Qualification of <u>Directors</u> Rules, 2014).
5.	The particulars of first directors to be integrated with Form SPICe-1 (INC-32) at the time of incorporation of company.

For the detailed procedure, please refer Company Law Procedures & Compliances by Dr. Sanjeev Gupta, 2nd edn, 2021. You can buy from your bookseller or online at www.bharatlaws.com

[COMPANY LAW Procedures & Compliances \(in 2 vols.\)](#)