

## CONTENTS AT A GLANCE

<i>Bharat?</i>	5
<i>Foreword to the First Edition</i>	7
<i>Preface to the Third Edition</i>	9
<i>Detailed Contents</i>	23
<i>Topical Alphabetically Arranged Index</i>	63

### VOLUME 1

#### # Referencer

<b>R-1</b>	Exemptions to private companies under section 462 of Companies Act, 2013	3
<b>R-2</b>	Exemptions to Government Companies under section 462 of Companies Act, 2013	7
<b>R-3</b>	Exemptions to Nidhis under section 462 of Companies Act, 2013	12
<b>R-4</b>	Exemptions to Section 8 (Non-profit) Companies under section 462 of Companies Act, 2013	15
<b>R-5</b>	Exemption to Specified IFSC Public Company under section 462 of the Companies Act, 2013	18
<b>R-6</b>	Exemption to Specified IFSC Private Company under section 462 of the Companies Act, 2013	24
<b>R-7</b>	Offences Punishable with Fine or Imprisonment or both (Compoundable Offences)	29
<b>R-8</b>	Offences Punishable with Fine and Imprisonment (Non-compoundable)	41
<b>R-9</b>	Offences liable to penalty	46
<b>R-10</b>	Offences compoundable by Regional Director	63
<b>R-11</b>	Offences compoundable by National Company Law Tribunal (NCLT)	69
<b>R-12</b>	Offences punishable for fraud u/s 447 of the Act	74
<b>R-13</b>	List of various forms (e-forms and non e-forms) under the Companies Act, 2013	77
<b>R-14</b>	Annual Filing and routine event based forms	102

<b>R-15</b>	List of compliances for unlisted public company on the basis of paid-up capital, Turnover, borrowings, etc.	117
<b>R-16</b>	List of compliances for private companies on the basis of paid-up capital, Turnover, borrowings, etc.	127
<b>R-17</b>	List of Registers, Documents, and Returns to be maintained under the Act	133
<b>R-18</b>	FAQs on new MCA website	138
<b>R-19</b>	V3 FAQs	142

### **# 1 Digital Signature Certificate**

1	Procedure to obtain Digital Signature Certificate (DSC)	155
---	---	-----

### **# 2 Director Identification Number (DIN)**

2	Procedure to obtain Director Identification Number (DIN)	165
3	Procedure for Change/Updation in particulars of Director Identification Numbers (DIN)	172
4	Procedure for Annual KYC of Director	176
5	Procedure for cancellation or surrender or deactivation of DIN	181

### **# 3 Incorporation**

6	Procedure for incorporation of a private company or public company	203
7	Procedure for incorporation of One Person Company (OPC)	244
8	Procedure for incorporation of Section 8 Company	270
9	Procedure for registration of Non-Banking Financial Company with the Reserve Bank of India	317
10	Procedure for commencement of business	359
11	Filing of Particulars of the Company and Verification of Its Registered Office-by Active Non-Compliant Company	365

### **# 4 Directors**

12	Procedure for Appointment of First Director/Regularisation of Directors	507
13	Procedure for Re-Appointment of Directors (Retiring By Rotation) in Case of Public Companies	511

14	Procedure for Appointment of a Person other than a Retiring Director as Director in General Meeting	517
15	Procedure for Appointment of an Additional Director	523
16	Procedure for Appointment of Alternate Director	533
17	Procedure for Appointment of Nominee Director	542
18	Procedure for Appointment of Director in Casual Vacancy	547
19	Procedure for Appointment of a Woman Director	554
20	Procedure for Appointment of Independent Director	564
21	Procedure for Re-appointment of an Independent Director	582
22	Procedure for Change in director due to Resignation	595
23	Procedure for Removal of Director	600

### **# 5 Appointment and Remuneration of Managing Director and Whole Time Director**

24	Procedure for Appointment or Re-Appointment and Remuneration or Increase in Remuneration of Managing Director In Case of Private Limited Company	611
25	Procedure for Appointment or Re-appointment and Remuneration or Increase in Remuneration of Managing Director/Whole-Time Director In Case of Public Company	629
26	Procedure for Change in Designation due to Discontinuation from the Managing/Whole Time Directorship but to continue as Director of the Company	666

### **# 6 Appointment of Company Secretary, Chief Financial Officer and Chief Executive Officer**

27	Appointment of Company Secretary/Chief Financial Officer/Chief Executive Officer	673
----	--	-----

### **# 7 Disclosure of Interest by Directors**

28	Procedure for Disclosure of Interest by Director	687
----	--	-----

### **# 8 Alteration of Memorandum of Association**

29	Procedure for change of name of an existing Company	695
30	Procedure for Rectification of Name (Application to the Central Government)	711
31	Procedure for Rectification of Name (After Receiving Order from the Central Government)	718

32	Procedure for Shifting of Registered Office under Same Registrar and within Local Limits of the Same Town, Village or City	730
33	Procedure for Shifting of Registered Office within the Same State but outside the Local Limits of City, Town, Village and within the Jurisdiction of the Same Registrar of Companies	735
34	Procedure for Shifting of Registered Office within Same State but from the Jurisdiction of One Registrar of Companies to another Registrar of Companies	743
35	Procedure for Shifting of Registered Office from One State to another State	756
36	Procedure for change in Object Clause	794
37	Procedure for alteration in Share Capital Clause	809
38	Procedure for Consolidation and Division of Share Capital of Company into Shares of a Larger amount than its Existing Shares where Voting Percentage of Shareholders will affect	823
39	Procedure for Consolidation and Division of Share Capital of Company into Shares of a larger amount than its Existing Shares where Voting Percentage of Shareholders will not affect	839
40	Procedure for Alteration of the Memorandum of Association as per the Companies Act, 2013	848
	<b># 9 Alteration of Articles of Association</b>	
41	Procedure for Alteration of Articles of Association	861
	<b># 10 Conversion of Companies</b>	
42	Procedure for Conversion of Private Limited Company into Public Limited Company	877
43	Procedure for Conversion of Public Limited Company into Private Limited Company	895
44	Procedure for Conversion of One Person Company (OPC) into Public Limited/Private Limited Company	938
45	Procedure for Conversion of Private Limited Company into One Person Company	951

46	Procedure for Conversion of Private Company or Unlisted Public Company into Limited Liability Partnership (LLP)	966
47	Procedure for Conversion of a Limited Company into a Company with Charitable Objects {Section 8 (Non-Profit) Company}	986
48	Procedure for Conversion of Section 8 Company into Any Other Kind of Company	1010
<b># 11 Conversion of Status of Active Company into Dormant Company and Vice Versa</b>		
49	Procedure for Obtaining Status of Active Company as Dormant Company	1041
50	Procedure for Obtaining Status of Dormant Company as an Active Company	1049
<b># 12 Increase of Paid-up Share Capital without Public Offer</b>		
51	Procedure for Issue of Shares through Private Placement	1055
52	Procedure for Issue of Shares or Other Securities on Preferential Basis	1088
53	Procedure for Issue of Shares through Rights Issue	1119
54	Procedure for Issue of Shares through Bonus Issue	1138
55	Procedure for Issue of Shares under Scheme of Employee Stock Option Plan [ESOP]	1154
56	Procedure for Issue of Sweat Equity Shares	1173
57	Procedure for Issue of Equity Shares with Differential Rights through Private Placement or Preferential Offer	1191
58	Procedure for Issue of Preference Shares without Public Offer	1211
<b># 13 Increase of Paid-up Share Capital with Public Offer</b>		
59	Procedure for Issue of Equity Shares	1233

**VOLUME 2****# 14 Declaration of Beneficial Interest**

60	Procedure for Filing of Declaration of Beneficial Interest	1429
61	Procedure for Filing of Declaration In Respect of Significant Beneficial Owners Holding Interest of not less than 10 Per cent	1438

**# 15 Issuance of Duplicate Share Certificate**

62	Procedure for Issuance of Duplicate Share Certificates	1455
----	--	------

**# 16 Debentures**

63	Procedure to issue Unsecured Compulsorily Convertible Debentures by a Private Company	1463
64	Procedure to issue Secured Compulsorily Convertible Debentures by Private Company	1479
65	Procedure to issue Secured Non-Convertible Debentures by Private Company	1496
66	Procedure to issue Secured Non-Convertible Debentures through Private Placement by Unlisted Public Limited Company within the Borrowing Limit of the Board	1412
67	Procedure to issue Secured Non-Convertible Debentures through Private Placement by Unlisted Public Limited Company Exceeding the Borrowing Limit of the Board	1529
68	Procedure to issue Secured Compulsorily Convertible Debentures through Private Placement by Unlisted Public Limited Company within the Borrowing Limit of the Board	1548
69	Procedure to issue Secured Compulsorily Convertible Debentures through Private Placement by Unlisted Public Limited Company Exceeding the Borrowing Limit of the Board	1566
70	Procedure to issue Unsecured Compulsorily Convertible Debentures through Private Placement by Unlisted Public Limited Company within the Borrowing Limit of the Board	1584
71	Procedure to issue Unsecured Compulsorily Convertible Debentures through Private Placement by Unlisted Public Limited Company Exceeding the Borrowing Limit of the Board	1600

**# 17 Transfer and Transmission of Securities**

72	Procedure for Transfer/Transmission of Securities	1619
----	---	------

**# 18 Buy-Back of Securities**

73	Procedure if Buy-Back of Shares/other Specified Securities are up to 10% or less than 10% of Equity Paid-up Share Capital and Free Reserves [Section 68]	1633
----	--	------

74	Procedure if Buy-Back of Shares/other Specified Securities are more than 10% but upto 25% of Equity Paid-up Share Capital and Free Reserves	1648
----	---	------

**# 19 Appointment of Auditors**

75	Procedure for Appointment of First Auditor in a Company Including Government Company	1671
----	--	------

76	Procedure for Appointment of Subsequent Auditor/Re-Appointment of the Retiring Auditor	1688
----	--	------

77	Procedure Regarding Acceptance of Resignation of Auditor	1702
----	--	------

78	Procedure to fill the casual Vacancy Caused by Resignation of an Auditor	1705
----	--	------

79	Procedure for Appointment of Internal Auditor	1715
----	---	------

80	Procedure for Appointment of Cost Auditor	1721
----	---	------

81	Procedure for Appointment of Secretarial Auditor	1735
----	--	------

82	Procedure for Appointment of Auditor other than Retiring Auditor	1748
----	--	------

83	Procedure for Removal of Auditor before the expiry of his term	1757
----	--	------

**# 20 Borrowings**

84	Procedure for Borrowing Money by Public Company Exceeding Aggregate of Its Paid-Up Share Capital, Free Reserves and Securities Premium	1771
----	--	------

**# 21 Registration of Charges  
(Creation, Modification or Satisfaction)**

85	Procedure for Creation/Modification of Charges	1791
----	--	------

86	Procedure for Satisfaction of Charge	1799
----	--------------------------------------	------

87	Procedure for Condonation of Delay for Registration of Satisfaction of Charges by Central Government (Regional Director)	1804
----	--	------

**# 22 Loan from Directors or Relatives of Directors**

- |    |  |      |
|----|--|------|
| 88 | Procedure For Obtaining Unsecured Loan From Director or Director's Relative in Private Limited Company   | 1813 |
| 89 | Procedure For Obtaining Unsecured Loan from Director in Public Limited Company if Loan from Director, Together with amount already Borrowed as Loan, is Equivalent to or Less than the Aggregate of Paid-up Share Capital, Free Reserves and Security Premium of the Company | 1819 |
| 90 | Procedure for Obtaining Unsecured Loan from Director in Public Limited Company if Loan From Director together with amount already Borrowed as Loan is exceeding the Aggregate of Paid-Up Share Capital, Free Reserves and Securities Premium of the Company                  | 1825 |

**# 23 To Sell, Lease or otherwise Dispose off the Whole or Substantially the Whole of the Undertaking by a Public Limited Company**

- |    |   |      |
|----|---|------|
| 91 | Procedure for Selling, Leasing or Otherwise Disposing Off the Whole or Substantially the Whole of the Undertaking by a Public Limited Company | 1837 |
|----|---|------|

**# 24 Related Party Transactions**

- |    |  |      |
|----|--|------|
| 92 | Procedure for Related Party Transaction permissible through Board Resolution     | 1847 |
| 93 | Procedure For Related Party Transactions permissible through Member's Resolution | 1857 |

**# 25 Acceptance of Deposits**

- |    |   |      |
|----|---|------|
| 94 | Situation I: Procedure for Acceptance of Unsecured Deposits by Private Limited Company from Its Members Upto 100% of Aggregate of Paid-Up Share Capital, Free Reserves And Securities Premium Account | 1877 |
| 95 | Situation II: Procedure for Acceptance of Secured Deposits by Private Limited Company from Its Members Upto 100% of Aggregate of Paid-Up Share Capital, Free Reserves and Securities Premium Account  | 1887 |
| 96 | Situation III: Procedure for Acceptance of Unsecured Deposits by Specified Private Company from its Members without any Limit   | 1900 |



97	Situation IV: Procedure for Acceptance of Secured Deposits by Specified Private Company from its Members without any Limit	1910
98	Situation V: Procedure for Acceptance of Unsecured Deposits by Non-Eligible Public Company from its Members upto 35% of the Aggregate of Paid-Up Share Capital, Free Reserves and Securities Premium Account	1924
99	Situation VI: Procedure for Acceptance of Secured Deposits by Non-Eligible Public Company from its Members upto 35% of the Aggregate of Paid-Up Capital and Free Reserves and Securities Premium Account	1942
100	Situation VII: Procedure for Acceptance of Unsecured Deposits by Eligible Company from its Members upto 10% of Aggregate of Paid-Up Share Capital, Free Reserves and Securities Premium Account and from Public Upto 25% of the Paid-Up Share Capital, Free Reserves and Securities Premium Account	1962
101	Situation VIII: Procedure for Acceptance of Secured Deposits by Eligible Company from its Members up to 10% of Aggregate of Paid-Up Share Capital, Free Reserves and Securities Premium Amount and from Public Company up to 25% of the Paid-Up Share Capital and Free Reserves	1979
102	Procedure for Repayment of Pre-Mature Deposits	1999
103	Procedure for Filing Return in Respect of Transactions not considered as Deposit	2002
	<b># 26 Declaration and Payment of Dividend</b>	
104	Procedure for payment of Interim Dividend	2013
105	Procedure for payment of Final Dividend	2025
	<b># 27 Loan to Directors, etc. of a Public Company</b>	
106	Procedure to Give Loan to Managing Director or Whole-Time Director or Any Person In Whom Director is Interested	2045
	<b># 28 Corporate Social Responsibility</b>	
107	Corporate Social Responsibility (CSR)	2059

**# 29 Inter Corporate Loan, Investment and Guarantee**

- 108 Procedure for Loan, Investment, Guarantee or Investment in the Securities of any Body Corporate, etc. if the limit is upto 60% of the Paid-up Share Capital, Free Reserves and Securities Premium Amount or 100% of the Free Reserves and Securities Premium Amount, whichever is more 2115
- 109 Procedure for Loan, Investment, Guarantee or Investment in the Securities of any Body Corporate etc. if the limit is exceeding 60% of the Paid-up Share Capital, Free Reserves and Securities Premium Amount or 100% of the Free Reserves and Securities Premium Amount, whichever is more 2123

**# 30 Board Meetings and Passing of Resolutions**

- 110 Conducting Board Meeting and Procedure for Passing of Board Resolution by Physical Presence and by Audio-Visual Means and Minutes of Board Meeting 2137
- 111 Procedure for Passing Board Resolution by Circulation 2154

**# 31 Conducting of Annual General Meeting/General Meeting and Procedure for Passing of Member's Resolution Annual General Meeting/General Meeting and Filing of Documents related to Annual General Meeting**

- 112 Procedure to Call Annual General Meeting/Extra-Ordinary General Meeting and Filing of Documents and Returns Related to Annual General Meeting 2165
- 113 Procedure for passing of Resolution by Voting through Electronic means 2238
- 114 Procedure for passing of Resolution(s) through Postal Ballot 2247

**# 32 Different Committees and their Workings under the Companies Act, 2013**

- 115 Constitution of Corporate Social Responsibility Committee and Workings of Corporate Social Responsibility Committee 2255
- 116 Constitution of Audit Committee/Nomination and Remuneration Committee and Stakeholders Relationship Committee and Their Workings 2276

**# 33 Maintenance of Books of Accounts and Keeping them either at the Registered Office or such other Place**

- 117 Procedure for Keeping Books of Accounts at a Place Other than the Registered Office of the Company 2305

**# 34 Registers/Documents>Returns to be Maintained by Every Company**

- 118 Registers/Documents>Returns/Books of Accounts to be kept and maintained by every company 2313

**# 35 Condonation of Delay in Filing of Various Forms Other than in Case of Charges**

- 119 Procedure for Condonation of Delay in Filing of Various Forms 2341

**# 36 Contribution to Charitable Funds**

- 120 Procedure for Contribution to bona fide Charitable Funds If the Aggregate Amount of Contribution is upto 5% of Its Average Profit for the three Immediately Preceding Financial Years 2351

- 121 Procedure for Contribution to bona fide Charitable Funds if the Aggregate Amount of Contribution is more than 5% of its Average Profit for the three Immediately Preceding Financial Years 2354

**# 37 Contribution to Political Parties**

- 122 Procedure to Make Contribution to Political Parties 2361

**# 38 Company Capable of Being Registered under the Companies Act, 2013**

- 123 Procedure for Registration of Partnership Firm/Society/Trust, etc., as a Company Limited by shares or limited by guarantee under the Act 2367

**# 39 Striking Off of Name of a Company**

- 124 Procedure for Striking Off of Name of an Eligible Company 2411

**# 40 Fraud and Offences Punishable for Fraud under the Companies Act, 2013**

- 125 Concept of Fraud and Offences Punishable for Fraud under the Companies Act, 2013 2437

**# 41 Marking of e-Form as Defective**

126	Marking of E-Form as Defective by the Registrar of Companies on Request of a Company and Authorised Person	2459
-----	--	------

**# 42 Compounding of Offences**

127	Procedure for Compounding of Offences by National Company Law Tribunal	2467
128	Procedure for Compounding of Offences by Regional Director, Ministry of Corporate Affairs	2490

**# 43 Adjudication of Penalties**

129	Adjudication of Penalties	2517
-----	---------------------------	------

**# 44 Micro and Small Enterprises Suppliers**

130	Furnishing of Information by Specified Companies about Outstanding Payment to Micro and Small Enterprise Suppliers	2545
-----	--	------

**APPENDICES**

<b>Appendix 1</b>	Schedule IV: Code for Independent Directors	2553
<b>Appendix 2</b>	Schedule V: Part I: Conditions to be fulfilled for the appointment of a managing or whole-time director or a manager without the approval of the Central Government	2557
	Part II: Remuneration	2558
	Part III: Provisions applicable to Parts I and II of this Schedule	2566
	Part IV: Exemption	2566
<b>Appendix 3</b>	Schedule VI: Infrastructural projects/facilities — Scope of	2567
<b>Appendix 4</b>	Schedule VII: Activities which may be included by Companies in their Corporate Social Responsibility Policies	2569
<b>Appendix 5</b>	SS-1: Secretarial Standard on Meetings of the Board of Directors	2572
<b>Appendix 6</b>	SS-2: Secretarial Standard on General Meetings	2590
<b>Appendix 7</b>	SS-3: Secretarial Standard on Dividend	2617

## DETAILED CONTENTS

<i>Bharat?</i>	5
<i>Foreword to the First Edition</i>	7
<i>Preface to the Third Edition</i>	9
<i>Contents at a glance</i>	11
<i>Topical Alphabetically Arranged Index</i>	63

## VOLUME 1 # Referencer

<b>R-1</b>	Exemptions to private companies under section 462 of Companies Act, 2013	3
<b>R-2</b>	Exemptions to Government Companies under section 462 of Companies Act, 2013	7
<b>R-3</b>	Exemptions to Nidhis under section 462 of Companies Act, 2013	12
<b>R-4</b>	Exemptions to Section 8 (Non-profit) Companies under section 462 of Companies Act, 2013	15
<b>R-5</b>	Exemption to Specified IFSC Public Company under section 462 of the Companies Act, 2013	18
<b>R-6</b>	Exemption to Specified IFSC Private Company under section 462 of the Companies Act, 2013	24
<b>R-7</b>	Offences Punishable with Fine or Imprisonment or both (Compoundable Offences)	29
<b>R-8</b>	Offences Punishable with Fine and Imprisonment (Non-compoundable)	41
<b>R-9</b>	Offences liable to penalty	46
<b>R-10</b>	Offences compoundable by Regional Director	63
<b>R-11</b>	Offences compoundable by National Company Law Tribunal (NCLT)	69
<b>R-12</b>	Offences punishable for fraud u/s 447 of the Act	74
<b>R-13</b>	List of various forms (e-forms and non e-forms) under the Companies Act, 2013	77
<b>R-14</b>	Annual Filing and routine event based forms	102
<b>R-15</b>	List of compliances for unlisted public company on the basis of paid-up capital, Turnover, borrowings, etc.	117
<b>R-16</b>	List of compliances for private companies on the basis of paid-up capital, Turnover, borrowings, etc.	127
<b>R-17</b>	List of Registers, Documents, and Returns to be maintained under the Act	133
<b>R-18</b>	FAQs on new MCA website	138
<b>R-19</b>	V3 FAQs	142

## # 1 Digital Signature Certificate

### 1. PROCEDURE TO OBTAIN DIGITAL SIGNATURE CERTIFICATE (DSC)

1.1 Procedure with Check Points	155
1.2 List of documents required	157
1.3 List of information required	157
1.4 FAQ on DSC	158

## # 2 Director Identification Number (DIN)

### 2. PROCEDURE TO OBTAIN DIRECTOR IDENTIFICATION NUMBER (DIN)

2.1 Procedure with Check Points	165
2.2 Form to be filed	168
2.3 List of documents required	169
2.4 List of information required	169
Appendix 2.1 Sample board resolution	171

### 3. PROCEDURE FOR CHANGE/UPDATION IN PARTICULARS OF DIRECTOR IDENTIFICATION NUMBERS (DIN)

3.1 Procedure with Check Points	172
3.2. Form to be filed	174
3.3 List of documents required	174
3.4 List of information required	174

### 4. PROCEDURE FOR ANNUAL KYC OF DIRECTOR

4.1(i) Procedure with Check Points for Annual KYC of Director through Web-Based Service	176
4.1(ii) Procedure with Check Points for Annual KYC of Director through DIR 3 KYC Form	177
4.2 Form to be filed	179
4.3 List of documents required	179
4.4 List of information required	180
Appendix 4.1 Affidavit	180
Appendix 4.2 Undertaking	180

### 5. PROCEDURE FOR CANCELLATION OR SURRENDER OR DEACTIVATION OF DIN

5.1 Procedure with Check Points	181
5.2 Forms to be filed	185
5.3 List of Documents Required	186
5.4 List of Information Required	187
<b>Appendix 5.1</b> Draft Application for Surrender of DIN	187
<b>Appendix 5.2</b> Draft Declaration	188
FAQ on DIN	189
FAQ on DIR 3 KYC	196

**# 3 Incorporation****6. PROCEDURE FOR INCORPORATION OF A PRIVATE COMPANY OR PUBLIC COMPANY**

6.1	Procedure with Check Points	204
6.2	Forms to be filed	219
6.3	List of documents required	224
6.4	List of information required	226
	<b>FAQ on SPICe+ FORMS</b>	373
	<b>NIC-2008</b>	400
	<b>FAQs on Incorporation and Allied Matters</b>	485
<b>Appendix 6.1</b>	Format of subscriber sheet of the memorandum of association (in case the subscribers are individual and are more than seven/if any of the subscriber to the MOA is signing at a place outside India)	228
<b>Appendix 6.2</b>	Format of subscriber sheet of memorandum of association (in case the subscribers are body corporate and individual and are more than seven/if any of the subscriber to the MOA is signing at a place outside India)	229
<b>Appendix 6.3</b>	Format of no objection certificate (for registered office)	230
<b>Appendix 6.4</b>	Format of form INC-9	230
<b>Appendix 6.5</b>	Format of form DIR-2	232
<b>Appendix 6.6</b>	Format of form DIR-8	233
<b>Appendix 6.7</b>	List of all the companies having the same registered office address	234
<b>Appendix 6.8</b>	Undertaking	234
<b>Appendix 6.9</b>	No objection certificate	235
<b>Appendix 6.10</b>	Format of declaration by each promoter and first director	235
<b>Appendix 6.11</b>	List of main divisions of industrial activities	236
<b>Appendix 6.12</b>	Business/profession code	238
<b>Appendix 6.13</b>	Format of list of interest in other entities of all the directors	239
<b>Appendix 6.14</b>	Form MBP-1: Notice of interest by director	240
<b>Appendix 6.15</b>	Sample Board Resolutions	219

**7. PROCEDURE FOR INCORPORATION OF ONE PERSON COMPANY (OPC)**

7.1	Procedure with Check Points	245
7.2	Forms to be filed	258
7.3	List of Documents required	262
7.4	List of Information required	263
	<b>FAQs on OPC</b>	398
<b>Appendix 7.1</b>	Format of no objection certificate	265
<b>Appendix 7.2</b>	Format of Form INC-9	265
<b>Appendix 7.3</b>	Format of Form DIR-2: Consent to act as a director of a company	265
<b>Appendix 7.4</b>	Interest in other entities of all the directors	266
<b>Appendix 7.5</b>	Format of Form DIR-8: Intimation by director	267
<b>Appendix 7.6</b>	Format of Form MBP-1: Notice of interest by director	268
<b>Appendix 7.7</b>	Format of list of all the companies having the same registered office address	268
<b>Appendix 7.8</b>	No objection certificate	269

<b>Appendix 7.9</b>	List of main divisions of industrial activities	269
<b>Appendix 7.10</b>	Business/Profession Code	269

### **8. PROCEDURE FOR INCORPORATION OF SECTION 8 COMPANY**

8.1	Procedure with Check Points	271
8.2	Forms to be filed	288
8.3	List of documents required	293
8.4	List of information required	295
<b>Appendix 8.1</b>	Format of list of directors of “.....”	298
<b>Appendix 8.2</b>	Format of list of promoters of “.....”	298
<b>Appendix 8.3</b>	Format of Projected Annual Income and Expenditure Account	299
<b>Appendix 8.4</b>	No Objection Certificate for Maintaining Registered Office	300
<b>Appendix 8.5</b>	Format of Form INC-9	300
<b>Appendix 8.6</b>	Format of Form DIR-2	300
<b>Appendix 8.7</b>	Format of List of Interest in Other Entities of all the Directors	302
<b>Appendix 8.8</b>	Format of Form DIR-8	302
<b>Appendix 8.9</b>	Format of Form MBP-1	303
<b>Appendix 8.10</b>	Format of List of all the Companies having the same Registered Office Address	304
<b>Appendix 8.11</b>	Format of Declaration by each Promoter and First Director	304
<b>Appendix 8.12</b>	Sample Board Resolutions	305
<b>Appendix 8.13</b>	Sample Memorandum of Association of Section 8 Company	308
<b>Appendix 8.14</b>	SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018)	311

### **9. PROCEDURE FOR REGISTRATION OF NON-BANKING FINANCIAL COMPANY WITH THE RESERVE BANK OF INDIA**

9.1	Procedure	318
<b>Appendix 9.1</b>	Format of declaration by each promoter and first directors	319
<b>Appendix 9.2</b>	Form of application for certificate of registration to commence/carry on the business of a Non-Banking Financial Company (NBFC) - under *section 45-IA of the RBI Act, 1934/*section 29A of the National Housing Bank Act, 1987/*section 3 of Factoring Regulation Act, 2011	320
<b>Appendix 9.3</b>	Additional information/DECLARATION required for NBFC-MFI applicant only	331
<b>Appendix 9.4</b>	Additional information/DECLARATION required for NBFC-Factor applicant only	332
<b>Appendix 9.5</b>	Additional information required for NBFC-IDF applicant only	332
<b>Appendix 9.6</b>	Form of application for certificate of registration to commence the business of an asset reconstruction company (vide section 3 of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002)	333
<b>Appendix 9.7</b>	Documents required for registration as TYPE I - NBFC-ND	347
<b>Appendix 9.8</b>	Documents required for registration as Type II - NBFC-ND	348
<b>Appendix 9.9</b>	An indicative list of basic documents/information to be furnished along with the application	349



<b>Appendix 9.10</b>	Documents that may be required for Non-Banking Financial Company Registration	353
<b>Appendix 9.11</b>	Sample Board Resolutions	357

#### **10. PROCEDURE FOR COMMENCEMENT OF BUSINESS**

10.1	Procedure with Check Points	359
10.2	Forms to be filed	361
10.3	List of documents required	362
<b>Appendix 10.1</b>	Sample Board Resolution	362
<b>Appendix 10.2</b>	Format of Declaration	363

#### **11. FILING OF PARTICULARS OF THE COMPANY AND VERIFICATION OF ITS REGISTERED OFFICE-BY ACTIVE NON-COMPLIANT COMPANY**

11.1	Procedure with Check Points	367
11.2	Forms to be Filed	370
11.3	List of Documents Required	370
11.4	List of Information Required	371
<b>Appendix 11.1</b>	Sample board resolution	371

#### **# 4 Directors**

#### **12. PROCEDURE FOR APPOINTMENT OF FIRST DIRECTOR/REGULARISATION OF DIRECTORS**

12.1	Procedure with check points	507
12.2	Form to be filed	509
12.3	List of documents required	509
12.4	List of information required	510
<b>Appendix 12.1</b>	Sample board resolution	510

#### **13. PROCEDURE FOR RE-APPOINTMENT OF DIRECTORS (RETIRING BY ROTATION) IN CASE OF PUBLIC COMPANIES**

13.1	Procedure with check points	511
<b>Appendix 13.1</b>	Sample Shareholders Resolution	514
<b>Appendix 13.2</b>	Sample Board Meeting Noting	514

#### **14. PROCEDURE FOR APPOINTMENT OF A PERSON OTHER THAN A RETIRING DIRECTOR AS DIRECTOR IN GENERAL MEETING**

14.1	Procedure with check points	516
14.2	Forms to be filed	519
14.3	List of documents required	519
14.4	List of information required	520
<b>Appendix 14.1</b>	Sample Board Resolution	521
	Sample Shareholders Resolution	521

<b>15. PROCEDURE FOR APPOINTMENT OF AN ADDITIONAL DIRECTOR</b>	
15.1	Procedure with check points 524
15.2	Forms to be Filed 528
15.3	List of Documents Required 528
15.4	List of Information Required 529
<b>Appendix 15.1</b>	Format of Letter of Appointment 530
<b>Appendix 15.2</b>	Sample Board Resolution 531
	Sample Shareholders Resolution 531
<b>16. PROCEDURE FOR APPOINTMENT OF ALTERNATE DIRECTOR</b>	
16.1	Procedure with check points 534
16.2	Forms to be Filed 538
16.3	List of Documents Required 539
16.4	List of Information Required 539
<b>Appendix 16.1</b>	Format of Letter of Appointment 540
<b>Appendix 16.2</b>	Sample Board Resolution 541
<b>17. PROCEDURE FOR APPOINTMENT OF NOMINEE DIRECTOR</b>	
17.1	Procedure with check points 542
17.2	Forms to be Filed 544
17.3	List of Documents Required 545
17.4	List of Information Required 545
<b>Appendix 17.1</b>	Sample Board Resolutions 546
<b>18. PROCEDURE FOR APPOINTMENT OF DIRECTOR IN CASUAL VACANCY</b>	
18.1	Procedure 548
18.2	Forms to be Filed 550
18.3	List of Documents Required 550
18.4	List of Information Required 551
<b>Appendix 18.1</b>	Format of Letter of Appointment 552
<b>Appendix 18.2</b>	Sample Board Resolutions 552
<b>19. PROCEDURE FOR APPOINTMENT OF A WOMAN DIRECTOR</b>	
19.1	Procedure with check points 555
19.2	Forms to be Filed 559
19.3	List of Documents Required 559
19.4	List of Information Required 560
<b>Appendix 19.1</b>	Format of Letter of Appointment 561
<b>Appendix 19.2</b>	Sample Board Resolutions 561
	Sample Shareholders Resolution 562
<b>20. PROCEDURE FOR APPOINTMENT OF INDEPENDENT DIRECTOR</b>	
20.1	Procedure with check points 565
20.2	Forms to be filed 570
20.3	List of documents required 571
20.4	List of information required 572

*Detailed Contents*

29

<b>Appendix 20.1</b>	Format of letter of appointment	573
<b>Appendix 20.2</b>	Sample board resolutions	575
	Sample explanatory statement	577
<b>Appendix 20.3</b>	Declaration of independence from independent director	578
<b>Appendix 20.4</b>	Sample Shareholders Resolution 439	579
<b>Appendix 20.5</b>	Format of list of shareholders	580
<b>Appendix 20.6</b>	Format of consent of shareholders for convening general meeting on shorter notice	581

**21. PROCEDURE FOR RE-APPOINTMENT OF AN INDEPENDENT DIRECTOR**

21.1	Procedure with check points	583
21.2	Forms to be filed	587
21.3	List of documents required	588
21.4	List of information required	589
<b>Appendix 21.1</b>	Format of Letter of Appointment	589
<b>Appendix 21.2</b>	Sample Board Resolutions	590
	Sample Explanatory Statement	591
<b>Appendix 21.3</b>	Declaration of Independence from Independent Director	592
<b>Appendix 21.4</b>	Sample Shareholders Resolution	592
<b>Appendix 21.5</b>	Format of List of Shareholders	593
<b>Appendix 21.6</b>	Format of Consent of Shareholders for Convening General Meeting on Shorter Notice	594

**22. PROCEDURE FOR CHANGE IN DIRECTOR DUE TO RESIGNATION**

22.1	Procedure with check points	595
22.2	Forms to be filed	597
22.3	List of documents required	597
22.4	List of information required	597
<b>Appendix 22.1</b>	Format of Resignation Letter	599
<b>Appendix 22.2</b>	Sample Board Resolution	599

**23. PROCEDURE FOR REMOVAL OF DIRECTOR**

23.1	Procedure with check points	600
23.2	Forms to be filed	604
23.3	List of documents required	604
23.4	List of information required	605
<b>Appendix 23.1</b>	Format of notice by company to director	605
<b>Appendix 23.2</b>	Format of special notice for removal of director	606
<b>Appendix 23.3</b>	Sample board resolution	607

## **# 5 Appointment and Remuneration of Managing Director and Whole Time Director**

### **24. PROCEDURE FOR APPOINTMENT OR RE-APPOINTMENT AND REMUNERATION OR INCREASE IN REMUNERATION OF MANAGING DIRECTOR IN CASE OF PRIVATE LIMITED COMPANY**

24.1	Procedure with check points where the age of proposed managing director is below 70 years	612
24.2	Procedure with check points where the age of proposed managing director is 70 years or more	614
24.3	Forms along with the attachments to be filed	620
24.4	List of documents required	622
24.5	List of information required	623
<b>Appendix 24.1</b>	Format of consent letter of managing director as per the Companies Act, 2013	624
<b>Appendix 24.2</b>	Format of appointment letter of director	625
<b>Appendix 24.3</b>	Format of interest of director in Form MBP-1 as per the Companies Act, 2013	626
<b>Appendix 24.4</b>	Format of list of interest in other entities	626
<b>Appendix 24.5</b>	Sample Board Resolution	627

### **25. PROCEDURE FOR APPOINTMENT OR RE-APPOINTMENT AND REMUNERATION OR INCREASE IN REMUNERATION OF MANAGING DIRECTOR/WHOLE-TIME DIRECTOR IN CASE OF PUBLIC COMPANY**

25.1	Procedure with check points for appointment and payment of remuneration of MD/WTD without Central Government approval	630
25.2	Procedure with check points for appointment and payment of remuneration of MD/WTD with central government approval	639
25.3	Forms along with the attachments to be filed	649
25.4	List of documents required	652
25.5	List of information required	654
<b>Appendix 25.1</b>	Format of consent letter of Managing Director/Whole Time Director as per the Companies Act, 2013	655
<b>Appendix 25.2</b>	Format of appointment letter of director	656
<b>Appendix 25.3</b>	Format of interest of director in Form MBP-1 as per the Companies Act, 2013	656
<b>Appendix 25.4</b>	Format of list of interest in other entities	657
<b>Appendix 25.5</b>	Format of shorter notice	657
<b>Appendix 25.6</b>	Sample board resolutions	658
<b>Appendix 25.7</b>	Sample shareholders resolutions	661

### **26. PROCEDURE FOR CHANGE IN DESIGNATION DUE TO DISCONTINUATION FROM THE MANAGING/WHOLE TIME DIRECTORSHIP BUT TO CONTINUE AS DIRECTOR OF THE COMPANY**

26.1	Procedure with check points	666
26.2	Forms to be filed	668
26.3	List of document required	668
26.4	List of information required	668

<b>Appendix 26.1</b>	Format of the resignation/discontinuation letter	669
<b>Appendix 26.2</b>	Sample board resolution	669

## **# 6 APPOINTMENT OF COMPANY SECRETARY, CHIEF FINANCIAL OFFICER AND CHIEF EXECUTIVE OFFICER**

### **27. APPOINTMENT OF COMPANY SECRETARY/CHIEF FINANCIAL OFFICER/CHIEF EXECUTIVE OFFICER**

27.1	Procedure with check points for Appointment of Company Secretary, Chief Financial Officer, Chief Executive Officer as Key Managerial Personnel	673
27.2	Procedure of Appointment of Company Secretary, other than as Key Managerial Personnel	676
27.3	Forms to be filed	677
27.4	List of documents required	678
27.5	List of information required	678
<b>Appendix 27.1</b>	Format of consent letter of company secretary in case of private company	679
<b>Appendix 27.2</b>	Format of consent letter of company secretary in case of public company	679
<b>Appendix 27.3</b>	Format of consent letter of chief executive officer/chief financial officer	680
<b>Appendix 27.4</b>	Sample Board Resolutions	681

## **# 7 Disclosure of Interest by Directors**

### **28. PROCEDURE FOR DISCLOSURE OF INTEREST BY DIRECTOR**

28.1	Procedure with check points	687
28.2	Forms to be filed	689
28.3	List of documents required	689
<b>Appendix 28.1</b>	Format of Form MBP-1: Notice of interest by director	690
<b>Appendix 28.2</b>	Sample board resolution	691

## **# 8 Alteration of Memorandum of Association**

### **29. PROCEDURE FOR CHANGE OF NAME OF AN EXISTING COMPANY**

29.1	Procedure with check points	696
29.2	Forms to be filed	702
29.3	List of documents required	704
29.4	List of information required	705
<b>Appendix 29.1</b>	Chartered Accountant certificate regarding turnover from new activity if change in name is due to change in main activity of the company	705
<b>Appendix 29.2</b>	No objection certificate from trademark owner/applicant	706
<b>Appendix 29.3</b>	Declaration for compliances of sectoral authorities	706
<b>Appendix 29.4</b>	Format of list of directors	707
<b>Appendix 29.5</b>	Format of list of shareholders	707
<b>Appendix 29.6</b>	Sample board resolutions	708

<b>Appendix 29.7</b>	Sample shareholders resolutions	709
<b>Appendix 29.8</b>	Explanatory Statement Pursuant to Section 102(1) of the Companies Act, 2013	710

**30. PROCEDURE FOR RECTIFICATION OF NAME  
(APPLICATION TO THE CENTRAL GOVERNMENT)**

30.1	Procedure with check points	711
30.2	Forms to be filed	713
30.3	List of documents required	713
30.4	List of information required	714
<b>Appendix 30.1</b>	Format of application to the Central Government	714
<b>Appendix 30.2</b>	Format of power of attorney	716
<b>Appendix 30.3</b>	Sample board resolution	717

**31. PROCEDURE FOR RECTIFICATION OF NAME  
(AFTER RECEIVING ORDER FROM THE CENTRAL GOVERNMENT)**

31.1	Procedure with check points	719
31.2	Forms to be filed	726
31.3	List of documents required	727
31.4	List of documents required	727
<b>Appendix 31.1</b>	Sample board resolutions	727
<b>Appendix 31.2</b>	Sample general meeting resolution	728

**32. PROCEDURE FOR SHIFTING OF REGISTERED OFFICE UNDER  
SAME REGISTRAR AND WITHIN LOCAL LIMITS OF THE  
SAME TOWN, VILLAGE OR CITY**

32.1	Procedure with check points	730
32.2	Forms to be filed	732
32.3	List of documents required	733
32.4	List of information required	733
<b>Appendix 32.1</b>	Format of no objection certificate	733
<b>Appendix 32.2</b>	Sample board resolution	734

**33. PROCEDURE FOR SHIFTING OF REGISTERED OFFICE WITHIN THE  
SAME STATE BUT OUTSIDE THE LOCAL LIMITS OF CITY, TOWN,  
VILLAGE AND WITHIN THE JURISDICTION OF THE SAME  
REGISTRAR OF COMPANIES**

33.1	Procedure with check points	736
33.2	Forms to be filed	739
33.3	List of documents required	739
33.4	List of information required	740
<b>Appendix 33.1</b>	Sample board resolutions	740
<b>Appendix 33.2</b>	Sample shareholders resolutions	741
<b>Appendix 33.3</b>	Explanatory Statement pursuant to section 102(1) of the Companies Act, 2013	742

**34. PROCEDURE FOR SHIFTING OF REGISTERED OFFICE WITHIN SAME STATE BUT FROM THE JURISDICTION OF ONE REGISTRAR OF COMPANIES TO ANOTHER REGISTRAR OF COMPANIES**

34.1	Procedure with check points	743
34.2	Forms to be filed	751
34.3	List of documents required	753
34.4	List of information required	755
<b>Appendix 34.1</b>	Particulars of Creditors/debentureholders	755

**35. PROCEDURE FOR SHIFTING OF REGISTERED OFFICE FROM ONE STATE TO ANOTHER STATE**

35.1	Procedure with check points	757
35.2	Forms to be filed	767
35.3	List of documents required	770
35.4	List of information required	772
<b>Appendix 35.1</b>	Format of application:	773
<b>Appendix 35.2</b>	Format of affidavit verifying the application	776
<b>Appendix 35.3</b>	Format of Declaration verifying list of creditors	777
<b>Appendix 35.4</b>	Format of Declaration verifying the list of creditors	778
<b>Appendix 35.5</b>	Format of Declaration by directors about no retrenchment of the employees	778
<b>Appendix 35.6</b>	Format of list of creditors	780
<b>Appendix 35.7</b>	Format of list of shareholders	781
<b>Appendix 35.8(i)</b>	Format of list of directors	781
<b>Appendix 35.8(ii)</b>	Particulars of Creditors/debentureholders	782
<b>Appendix 35.9</b>	Format of list of debentureholder	782
<b>Appendix 35.10</b>	Format of list of depositories	783
<b>Appendix 35.11</b>	Format of no objection certificate from creditors	783
<b>Appendix 35.12</b>	Format of chartered accountant certificate	785
<b>Appendix 35.13</b>	Format of memorandum of appearance	785
<b>Appendix 35.14</b>	Copy of petition to the Registrar of Companies	786
<b>Appendix 35.15</b>	Copy of petition to the chief secretary/Lieutenant Governor, Government of .....,	787
<b>Appendix 35.16</b>	Affidavit verifying dispatch and service of notice along with newspaper cutting	787
<b>Appendix 35.17</b>	Form no INC-26	788
<b>Appendix 35.18</b>	Format of individual notice to creditors/debenture holders	789
<b>Appendix 35.19</b>	Proof that the company is authorized to use the address as the registered office of the company	790
<b>Appendix 35.20</b>	Sample board resolution	790
<b>Appendix 35.21</b>	Sample shareholders resolution	791
<b>Appendix 35.22</b>	Format of notice calling the general meeting	792

**36. PROCEDURE FOR CHANGE IN OBJECT CLAUSE**

36.1	Procedure with check points in case of non-utilisation of money which was raised from public through prospectus	795
36.2	Procedure with check points in other cases (other than in case of non-utilisation of money which has raised from public through prospectus)	798

36.3	Forms to be filed	801
36.4	List of documents required	801
36.5	List of information required	802
<b>Appendix 36.1</b>	Format of affidavit by directors	803
<b>Appendix 36.2</b>	Format of chartered accountant certificate	803
<b>Appendix 36.3</b>	Format of shorter notice	804
<b>Appendix 36.4</b>	Format of list of directors	804
<b>Appendix 36.5</b>	Format of list of shareholders	805
<b>Appendix 36.6</b>	Format of notice calling general meeting	805
<b>Appendix 36.7</b>	Sample board resolutions	807
<b>Appendix 36.8</b>	Sample shareholders resolutions	808

### **37. PROCEDURE FOR ALTERATION IN SHARE CAPITAL CLAUSE**

37.1	Procedure with check points	810
37.2	Forms to be filed	812
37.3	List of documents required	813
37.4	List of information required	814
<b>Appendix 37.1</b>	Format of list of directors	814
<b>Appendix 37.2</b>	Format of list of shareholders	815
<b>Appendix 37.3</b>	Format of notice calling general meeting	815
<b>Appendix 37.4</b>	Sample board resolutions	819

### **38. PROCEDURE FOR CONSOLIDATION AND DIVISION OF SHARE CAPITAL OF COMPANY INTO SHARES OF A LARGER AMOUNT THAN ITS EXISTING SHARES WHERE VOTING PERCENTAGE OF SHAREHOLDERS WILL AFFECT**

38.1	Procedure with check points	824
38.2	Forms to be filed	831
38.3	List of documents required	832
38.4	List of information required	833
<b>Appendix 38.1</b>	Sample Board Resolutions	833
<b>Appendix 38.2</b>	Sample Shareholder's Resolutions	835
<b>Appendix 38.3</b>	Form No. NCLT.1	835
<b>Appendix 38.4</b>	Form No. NCLT.6	836
<b>Appendix 38.5</b>	Form No. NCLT.3A	837
<b>Appendix 38.6</b>	Form No. NCLT.12	837

### **39. PROCEDURE FOR CONSOLIDATION AND DIVISION OF SHARE CAPITAL OF COMPANY INTO SHARES OF A LARGER AMOUNT THAN ITS EXISTING SHARES WHERE VOTING PERCENTAGE OF SHAREHOLDERS WILL NOT AFFECT**

39.1	Procedure with check points	840
39.2	Forms to be filed	844
39.3	List of documents required	845
39.4	List of information required	845
<b>Annexure 39.1</b>	Sample Board Resolutions	846
<b>Annexure 39.2</b>	Sample Shareholder's Resolutions	847



**40. PROCEDURE FOR ALTERATION OF THE MEMORANDUM OF  
ASSOCIATION AS PER THE COMPANIES ACT, 2013**

40.1	Procedure of the check point	848
40.2	Forms to be filed	851
40.3	List of documents required	851
40.4	List of information required	852
<b>Appendix 40.1</b>	Format of notice calling general meeting	852
<b>Appendix 40.2</b>	Sample board resolutions	855
<b>Appendix 40.3</b>	Sample general meeting resolutions	857

**# 9 Alteration of Articles of Association**

**41. PROCEDURE FOR ALTERATION OF ARTICLES OF ASSOCIATION**

41.1	Procedure with check points	861
41.2	Forms to be filed	865
41.3	List of documents required	865
41.4	List of information required	866
<b>Appendix 41.1</b>	Format of consent for shorter notice	866
<b>Appendix 41.2</b>	Format of list of directors	867
<b>Appendix 41.3</b>	Format of list of shareholders	867
<b>Appendix 41.4</b>	Sample board resolutions	868
<b>Appendix 41.5</b>	Sample shareholders resolutions	870
<b>Appendix 41.6</b>	Format of proxy form	872
<b>Appendix 41.7</b>	Format of attendance slip	873

**# 10 Conversion of Companies**

**42. PROCEDURE FOR CONVERSION OF  
PRIVATE LIMITED COMPANY INTO PUBLIC LIMITED COMPANY**

42.1	Procedure with check points	878
42.2	Forms to be filed	883
42.3	List of documents required	884
42.4	List of informations required	886
<b>Appendix 42.1</b>	Format of consent of shareholders for general meeting on shorter notice	886
<b>Appendix 42.2</b>	List of shareholders and directors	887
<b>Appendix 42.3</b>	Format of appointment letter	888
<b>Appendix 42.4</b>	Format of consent letter	888
<b>Appendix 42.5</b>	Format of list of interest in other entities	889
<b>Appendix 42.6</b>	Format of Form DIR-8	890
<b>Appendix 42.7</b>	Format of Form MBP-1	891
<b>Appendix 42.8</b>	Format of no objection certificate from creditors	892
<b>Appendix 42.9</b>	Sample board resolutions	892
<b>Appendix 42.10</b>	Sample shareholders resolution	893

**43. PROCEDURE FOR CONVERSION OF PUBLIC LIMITED COMPANY  
INTO PRIVATE LIMITED COMPANY**

43.1	Procedure with check points	896
43.2	Forms to be filed	907

43.3	List of documents required	911
43.4	List of Information required	912
<b>Appendix 43.1</b>	Format of list of shareholders and directors	913
<b>Appendix 43.2</b>	Format of list of shareholders	913
<b>Appendix 43.3</b>	Format of list of creditors	914
<b>Appendix 43.4</b>	Format of list of debenture holders	914
<b>Appendix 43.5</b>	Format of consent of shareholders for conducting the general meeting on shorter notice	914
<b>Appendix 43.6</b>	Format of Application to be filed with the office of Regional Director	915
<b>Appendix 43.7</b>	No Objection Certificate from Creditors	922
<b>Appendix 43.8</b>	No objection certificate for conversion of public company into private company from debenture holder	924
<b>Appendix 43.9</b>	Declaration for No Non-Compliance of Section 73 to 76A, 177, 178, 185, 186 and 188 of the Companies Act, 2013 and Rules made thereunder	925
<b>Appendix 43.10</b>	Declaration	925
<b>Appendix 43.11</b>	Declaration	926
<b>Appendix 43.12</b>	Declaration	926
<b>Appendix 43.13</b>	Format of Affidavit Verifying the Application	927
<b>Appendix 43.14</b>	Format of Affidavit Verifying List of Creditors	928
<b>Appendix 43.15</b>	Format of Affidavit Verifying List of Creditors	929
<b>Appendix 43.16</b>	Affidavit Verifying Dispatch and Service of Notice Along with Newspaper Cutting	930
<b>Appendix 43.17</b>	Format of Memorandum of Appearance	931
<b>Appendix 43.18</b>	Copy of Petition to the Registrar of Companies	932
<b>Appendix 43.19</b>	Form No. INC-25A: Advertisement to be published in the newspaper for conversion of public company into a private company	932
<b>Appendix 43.20</b>	Format of Individual Notice to Creditors/Debenture Holders	933
<b>Appendix 43.21</b>	Sample board resolution	934
<b>Appendix 43.22</b>	Sample shareholders resolution	936

#### **44. PROCEDURE FOR CONVERSION OF ONE PERSON COMPANY (OPC) INTO PUBLIC LIMITED/PRIVATE LIMITED COMPANY**

44.1	Procedure with check points in case of voluntary conversion of one person company into public limited/private limited company	939
44.2	Forms to be filed	944
44.3	List of documents required	945
44.4	List of information required	946
<b>Appendix 44.1</b>	Format of list of directors	947
<b>Appendix 44.2</b>	Format of list of shareholders	947
<b>Appendix 44.3</b>	Format of list of creditors	948
<b>Appendix 44.4</b>	Format of no objection certificate for conversion	949
<b>Appendix 44.5</b>	Sample board resolution	949
<b>Appendix 44.6</b>	Sample member's resolution	950

**45. PROCEDURE FOR CONVERSION OF PRIVATE LIMITED COMPANY  
INTO ONE PERSON COMPANY**

45.1	Procedure with check points	952
45.2	Forms to be filed	957
45.3	List of documents required	959
45.4	List of information required	960
<b>Appendix 45.1</b>	Format of list of creditors	961
<b>Appendix 45.2</b>	Format of list of shareholders	961
<b>Appendix 45.3</b>	Affidavit	962
<b>Appendix 45.4</b>	Format of consent of shareholders for conducting the general meeting on shorter notice	962
<b>Appendix 45.5</b>	Format of no objection certificate for conversion	963
<b>Appendix 45.6</b>	Sample board resolutions	963
<b>Appendix 45.7</b>	Sample shareholders resolution	964

**46. PROCEDURE FOR CONVERSION OF PRIVATE COMPANY OR UNLISTED  
PUBLIC COMPANY INTO LIMITED LIABILITY PARTNERSHIP (LLP)**

46.1	Procedure with check points	967
46.2	Forms to be filed	974
46.3	List of documents required	976
46.4	List of information/documents required for e-Form RUN-LLP	976
46.5	List of information/documents required for e-Form Fillip	977
46.6	List of information/documents required for e-Form LLP-18	978
46.7	List of information/documents required for e-Form LLP-3	979
<b>Appendix 46.1</b>	Format of subscriber's sheet	979
<b>Appendix 46.2</b>	Format of no objection certificate	980
<b>Appendix 46.3</b>	Format of list of all the companies having the same registered office address	980
<b>Appendix 46.4</b>	Format of consent to act as a designated partner	981
<b>Appendix 46.5</b>	Format of detail of LLP(s) and/or company(s) in which partner/designated partner is a director/partner	981
<b>Appendix 46.6</b>	Sample board resolution	982
<b>Appendix 46.7</b>	Sample LLP Agreement	982

**47. PROCEDURE FOR CONVERSION OF A LIMITED COMPANY INTO A  
COMPANY WITH CHARITABLE OBJECTS  
{SECTION 8 (NON-PROFIT) COMPANY}**

47.1	Procedure with check points	987
47.2	Forms to be filed	992
47.3	List of documents required	993
47.4	List of information required	993
<b>Appendix 47.1</b>	Format of advertisement to be published in the newspaper	994
<b>Appendix 47.2</b>	Format of notice of newspaper	994
<b>Appendix 47.3</b>	Sample board resolutions	995
<b>Appendix 47.4</b>	Sample general meeting resolutions	999
<b>Appendix 47.5</b>	Sample Memorandum of Association of Section 8 Company	1001
<b>Appendix 47.6</b>	Sample Articles of Association of Section 8 Company	1005

**48. PROCEDURE FOR CONVERSION OF SECTION 8 COMPANY INTO  
ANY OTHER KIND OF COMPANY**

48.1	Procedure with check points	1011
48.2	Forms to be filed	1025
48.3	List of documents required	1028
48.4	List of information required	1030
<b>Appendix 48.1</b>	Format of CA/CS/CMA certificate	1031
<b>Appendix 48.2</b>	Sample board resolutions	1031
<b>Appendix 48.3</b>	Sample general meeting resolution	1035

**# 11 Conversion of Status of Active Company into  
Dormant Company and Vice Versa**

**49. PROCEDURE FOR OBTAINING STATUS OF  
ACTIVE COMPANY AS DORMANT COMPANY**

49.1	Procedure with check points	1042
49.2	Forms to be filed	1046
49.3	List of documents required	1047
49.4	List of information required	1048

**50. PROCEDURE FOR OBTAINING STATUS OF  
DORMANT COMPANY AS AN ACTIVE COMPANY**

50.1	Procedure with check points	1049
50.2	Forms to be filed	1050
50.3	List of documents required for e-Form MSC-4	1051
50.4	List of information required for e-Form MSC-4	1051

**# 12 Increase of Paid-up Share Capital without Public Offer**

**51. PROCEDURE FOR ISSUE OF SHARES THROUGH  
PRIVATE PLACEMENT**

51.1	Procedure with check points	1056
51.2	Forms to be filed	1067
51.3	List of documents required	1068
51.4	List of information required	1070
<b>Appendix 51.1</b>	Format of offer letter in Form PAS-4	1072
<b>Appendix 51.2</b>	Format of record of a private placement offer	1077
<b>Appendix 51.3</b>	Format of list of allottees	1077
<b>Appendix 51.4</b>	Format for share certificate	1078
<b>Appendix 51.5</b>	Format of debt structure	1079
<b>Appendix 51.6</b>	Format of nomination form	1080
<b>Appendix 51.7</b>	Format of cancellation or variation of nomination	1081
<b>Appendix 51.8</b>	Sample board resolutions	1082
<b>Appendix 51.9</b>	Sample shareholders resolutions	1086

## **52. PROCEDURE FOR ISSUE OF SHARES OR OTHER SECURITIES ON PREFERENTIAL BASIS**

52.1	Procedure with check points	1089
52.2	Forms to be filed	1102
52.3	List of documents required	1103
52.4	List of information required	1106
<b>Appendix 52.1</b>	Format of offer letter in Form PAS-4	1108
<b>Appendix 52.2</b>	Format to record of offer	1108
<b>Appendix 52.3</b>	Format of list of allottees	1108
<b>Appendix 52.4</b>	Format for share certificate	1109
<b>Appendix 52.5</b>	Format of debt structure	1110
<b>Appendix 52.6</b>	Format of nomination form	1111
<b>Appendix 52.7</b>	Format of cancellation or variation of nomination	1112
<b>Appendix 52.8</b>	Sample board resolutions	1113
<b>Appendix 52.9</b>	Sample shareholders resolutions	1117

## **53. PROCEDURE FOR ISSUE OF SHARES THROUGH RIGHTS ISSUE**

53.1	Procedure with check points	1120
53.2	Forms to be filed	1125
53.3	List of documents required	1125
53.4	List of information required	1126
<b>Appendix 53.1</b>	Format of offer letter	1126
<b>Appendix 53.2</b>	Format of list of allottees	1127
<b>Appendix 53.3</b>	Format of letter of allotment	1128
<b>Appendix 53.4</b>	Format of letter seeking consent of shareholders for keeping offer period open for less than 7 days	1129
<b>Appendix 53.5</b>	Format for share certificate	1130
<b>Appendix 53.6</b>	Format of debt structure	1130
<b>Appendix 53.7</b>	Format of nomination form	1131
<b>Appendix 53.8</b>	Format of cancellation or variation of nomination	1132
<b>Appendix 53.9</b>	Sample board resolutions	1133
<b>Appendix 53.10</b>	Sample shareholder resolution	1136

## **54. PROCEDURE FOR ISSUE OF SHARES THROUGH BONUS ISSUE**

54.1	Procedure with check points	1139
54.2	Forms to be filed	1144
54.3	List of documents required	1144
54.4	List of information required	1145
<b>Appendix 54.1</b>	Format of debt structure	1146
<b>Appendix 54.2</b>	Format of list of allottees	1146
<b>Appendix 54.3</b>	Format for share certificate	1147
<b>Appendix 54.4</b>	Format of nomination form	1148
<b>Appendix 54.5</b>	Format of cancellation or variation of nomination	1148
<b>Appendix 54.6</b>	Sample board resolutions	1148
<b>Appendix 54.7</b>	Sample shareholders resolutions	1150

**55. PROCEDURE FOR ISSUE OF SHARES UNDER SCHEME OF  
EMPLOYEE STOCK OPTION PLAN [ESOP]**

55.1	Procedure with check points	1153
55.2	Forms to be filed	1160
55.3	List of documents required	1161
55.4	List of information required	1162
<b>Appendix 55.1</b>	Format of debt structure	1163
<b>Appendix 55.2</b>	Format of list of allottees	1163
<b>Appendix 55.3</b>	Format for share certificate	1164
<b>Appendix 55.4</b>	Sample board resolutions	1165
<b>Appendix 55.5</b>	Sample shareholders resolutions	1168
<b>Appendix 55.6</b>	Employee stock option plan shall consist of the following details	1169

**56. PROCEDURE FOR ISSUE OF SWEAT EQUITY SHARES**

56.1	Procedure with check points	1174
56.2	Forms to be filed	1181
56.3	List of documents required	1182
56.4	List of information required	1183
<b>Appendix 56.1</b>	Format of debt structure	1184
<b>Appendix 56.2</b>	Format of list of allottees	1184
<b>Appendix 56.3</b>	Format for share certificate	1185
<b>Appendix 56.4</b>	Format of nomination form	1185
<b>Appendix 56.5</b>	Format of cancellation or variation of nomination	1186
<b>Appendix 56.6</b>	Sample board resolutions	1186
<b>Appendix 56.7</b>	Sample shareholders resolutions	1189

**57. PROCEDURE FOR ISSUE OF EQUITY SHARES WITH DIFFERENTIAL  
RIGHTS THROUGH PRIVATE PLACEMENT OR PREFERENTIAL OFFER**

57.1	Procedure with check points	1193
57.2	Forms to be filed	1200
57.3	List of documents required	1201
57.4	List of information required	1202
<b>Appendix 57.1</b>	Format of offer letter in Form PAS-4	1203
<b>Appendix 57.2</b>	Format of record of offer	1203
<b>Appendix 57.3</b>	Format of debt structure	1203
<b>Appendix 57.4</b>	Format of list of allottees	1203
<b>Appendix 57.5</b>	Format of share certificate	1204
<b>Appendix 57.6</b>	Format of nomination form	1205
<b>Appendix 57.7</b>	Format of cancellation or variation of nomination	1205
<b>Appendix 57.8</b>	Sample board resolutions	1205
<b>Appendix 57.9</b>	Sample shareholders resolutions	1209

**58. PROCEDURE FOR ISSUE OF PREFERENCE  
SHARES WITHOUT PUBLIC OFFER**

58.1	Procedure with Check Points	1213
58.2	Forms to be filed	1221
58.3	List of documents required	1221

58.4	List of information required	1222
<b>Appendix 58.1</b>	Format of offer letter in Form PAS-4	1223
<b>Appendix 58.2</b>	Format of record of offer	1223
<b>Appendix 58.3</b>	Format of debt structure	1223
<b>Appendix 58.4</b>	Format of list of allottees	1224
<b>Appendix 58.5</b>	Format of share certificate	1225
<b>Appendix 58.6</b>	Format of nomination form	1225
<b>Appendix 58.7</b>	Format of cancellation or variation of nomination	1225
<b>Appendix 58.8</b>	Sample board resolutions	1225
<b>Appendix 58.9</b>	Sample shareholders resolutions	1228

## # 13 Increase of Paid-up Share Capital with Public Offer

### 59. PROCEDURE FOR ISSUE OF EQUITY SHARES

59.1	Procedure with substantial check points for issue of equity shares through prospectus	1234
59.2	Forms to be filed	1264
59.3	List of documents required	1265
59.4	List of information required	1271
<b>Appendix 59.1</b>	Contents of Offer Document/Prospectus/Abridged Letter of Offer	1279
<b>Appendix 59.2</b>	Formats of Due Diligence Certificates — Format of Due Diligence Certificate to be Given by the Lead Manager(s) along with Draft Offer Document or Draft Letter of Offer	1335
<b>Appendix 59.3</b>	Formats of Due Diligence Certificates — Format of Due Diligence Certificate to be given by the Lead Manager(s) along with the pre-filed Draft Offer Document	1337
<b>Appendix 59.4</b>	Format of Due Diligence Certificate to be given by the Debenture Trustee Along with Draft Offer Document	1139
<b>Appendix 59.5</b>	Format of Due Diligence Certificate to be given by the Lead Manager(s) at the Time of Filing Offer Document/Filing Letter of Offer	1340
<b>Appendix 59.6</b>	Format of Due Diligence Certificate to be Given by the Lead Manager(s) at the Time of Filing the Updated Draft Red Herring Prospectus-I	1341
<b>Appendix 59.7</b>	Format of Due Diligence Certificate to be Given by the Lead Manager(S) at the Time of Filing the Updated Draft Red Herring Prospectus-I	1341
<b>Appendix 59.8</b>	Format of Due Diligence Certificate to be given by the Lead Manager(S) in the event of Disclosure of Material Events after the Filing of the Offer Document	1342
<b>Appendix 59.9</b>	Schedule VI - Disclosures in the Offer Document, Abridged Prospectus and Abridged Letter of Offer	1342

## VOLUME 2

### # 14 Declaration of Beneficial Interest

#### 60. PROCEDURE FOR FILING OF DECLARATION OF BENEFICIAL INTEREST

60.1	Procedure with check points	1429
60.2	Forms to be filed	1432
60.3	List of documents required	1432
60.4	List of information required	1433
<b>Appendix 60.1</b>	Format of Form No. MGT-4	1433
<b>Appendix 60.2</b>	Format of Form No. MGT-5	1435
<b>Appendix 60.3</b>	Sample board resolution	1437

#### 61. PROCEDURE FOR FILING OF DECLARATION IN RESPECT OF SIGNIFICANT BENEFICIAL OWNERS HOLDING INTEREST OF NOT LESS THAN 10 PERCENT

61.1	Procedure with check points	1439
61.2	Forms to be filed	1447
61.3	List of documents required	1448
61.4	List of information required	1448
<b>Appendix 61.1</b>	Form No. BEN-4	1449
<b>Appendix 61.2</b>	Form No. NCLT.1	1450
<b>Appendix 61.3</b>	Form No. NCLT.6	1451
<b>Appendix 61.4</b>	Form No. NCLT.12	1451
<b>Appendix 61.5</b>	Sample Board Resolution	1452

### # 15 Issuance of Duplicate Share Certificate

#### 62. PROCEDURE FOR ISSUANCE OF DUPLICATE SHARE CERTIFICATES

62.1	Procedure with check points	1455
62.2	Forms to be filed	1458
62.3	List of documents required	1458
<b>Appendix 62.1</b>	Format of affidavit for duplicate share certificates	1458
<b>Appendix 62.2</b>	Format of indemnity bond	1459
<b>Appendix 62.3</b>	Sample board resolution	1460

### # 16 Debentures

#### 63. PROCEDURE TO ISSUE UNSECURED COMPULSORILY CONVERTIBLE DEBENTURES BY A PRIVATE COMPANY

63.1	Procedure with check points	1464
63.2	Forms to be Filed	1473
63.3	List of Documents Required	1474
63.4	List of Information Required	1477



**64. PROCEDURE TO ISSUE SECURED COMPULSORILY  
CONVERTIBLE DEBENTURES BY PRIVATE COMPANY**

64.1	Procedure with check points	1480
64.2	Forms to be filed	1491
64.3	List of Documents Required	1492
64.4	List of Information Required	1494

**65. PROCEDURE TO ISSUE SECURED NON-CONVERTIBLE  
DEBENTURES BY PRIVATE COMPANY**

65.1	Procedure with check points	1498
65.2	Forms to be Filed	1507
65.3	List of Documents Required	1508
65.4	List of Information Required	1510

**66. PROCEDURE TO ISSUE SECURED NON-CONVERTIBLE DEBENTURES  
THROUGH PRIVATE PLACEMENT BY UNLISTED PUBLIC LIMITED  
COMPANY WITHIN THE BORROWING LIMIT OF THE BOARD  
(Amount not exceeding aggregate of paid-up share capital, free reserves and  
securities premium together with amount already borrowed)**

66.1	Procedure with check Points	1513
66.2	Forms to be Filed	1524
66.3	List of Documents Required	1525
66.4	List of Information Required	1527

**67. PROCEDURE TO ISSUE SECURED NON-CONVERTIBLE DEBENTURES  
THROUGH PRIVATE PLACEMENT BY UNLISTED PUBLIC LIMITED  
COMPANY EXCEEDING THE BORROWING LIMIT OF THE BOARD  
(Amount exceeding aggregate of paid-up share capital,  
free reserves and securities premium together with amount already borrowed)**

67.1	Procedure with check points	1531
67.2	Forms to be filed	1542
67.3	List of Documents Required	1543
67.4	List of Information Required	1546

**68. PROCEDURE TO ISSUE SECURED COMPULSORILY CONVERTIBLE  
DEBENTURES THROUGH PRIVATE PLACEMENT BY UNLISTED PUBLIC  
LIMITED COMPANY WITHIN THE BORROWING LIMIT OF THE BOARD  
(Amount not exceeding aggregate of paid-up share capital, free reserves and  
securities premium together with amount already borrowed)**

68.1	Procedure with check Points	1550
68.2	Forms to be Filed	1560
68.3	List of Documents Required	1561
68.4	List of Information Required	1564

**69. PROCEDURE TO ISSUE SECURED COMPULSORILY CONVERTIBLE DEBENTURES THROUGH PRIVATE PLACEMENT BY UNLISTED PUBLIC LIMITED COMPANY EXCEEDING THE BORROWING LIMIT OF THE BOARD**

**(Amount exceeding aggregate of paid-up share capital, free reserves and securities premium together with amount already borrowed)**

69.1	Procedure with check Points	1568
69.2	Forms to be filed	1579
69.3	List of Documents Required	1580
69.4	List of Information Required	1582

**70. PROCEDURE TO ISSUE UNSECURED COMPULSORILY CONVERTIBLE DEBENTURES THROUGH PRIVATE PLACEMENT BY UNLISTED PUBLIC LIMITED COMPANY WITHIN THE BORROWING LIMIT OF THE BOARD**

**(Amount not exceeding aggregate of paid-up share capital, free reserves and securities premium together with amount already borrowed)**

70.1	Procedure with check points	1585
70.2	Forms to be filed	1595
70.3	List of Documents Required	1596
70.4	List of Information Required	1598

**71. PROCEDURE TO ISSUE UNSECURED COMPULSORILY CONVERTIBLE DEBENTURES THROUGH PRIVATE PLACEMENT BY UNLISTED PUBLIC LIMITED COMPANY EXCEEDING THE BORROWING LIMIT OF THE BOARD**

**(Amount exceeding aggregate of paid-up share capital, free reserves and securities premium together with amount already borrowed)**

71.1	Procedure with check points	1601
71.2	Forms to be filed	1611
71.3	List of Documents Required	1612
71.4	List of Information Required	1615

**# 17 Transfer and Transmission of Securities**

**72. PROCEDURE FOR TRANSFER/ TRANSMISSION OF SECURITIES**

72.1	Procedure with check points	1619
72.2	Forms to be filed	1623
72.3	List of documents required	1623
<b>Appendix 72.1</b>	Format of transfer deed	1624
<b>Appendix 72.2</b>	Format of share certificate	1626
<b>Appendix 72.3</b>	Format of notice for transfer of partly paid securities	1627
<b>Appendix 72.4</b>	Sample board resolution	1628
<b>Appendix 72.5</b>	Format of application for transposition of names	1629

**# 18 Buy-Back of Securities****73. PROCEDURE IF BUY-BACK OF SHARES/OTHER SPECIFIED  
SECURITIES ARE UP TO 10% OR LESS THAN 10% OF EQUITY PAID-UP  
SHARE CAPITAL AND FREE RESERVES [SECTION 68]**

73.1	Procedure with check points	1634
73.2	Forms to be filed	1641
73.3	List of Documents Required	1641
73.4	List of Information Required	1642
<b>Appendix 73.1</b>	Details of promoters of ...	1643
<b>Appendix 73.2</b>	Format of Statement of Assets and Liabilities (Format is as per old Act) Statement of Assets and Liabilities	1644
<b>Appendix 73.3</b>	Format of list of directors	1646
<b>Appendix 73.4</b>	Format of list of shareholders	1646
<b>Appendix 73.5</b>	Shareholding of the promoters, directors and key manager personnel of the company and also the directors of such company which is promoter of the company	1647

**74. PROCEDURE IF BUY-BACK OF SHARES/OTHER SPECIFIED  
SECURITIES ARE MORE THAN 10% BUT UPTO 25% OF EQUITY PAID-UP  
SHARE CAPITAL AND FREE RESERVES**

74.1	Procedure with check points	1649
74.2	Forms to be filed	1659
74.3	List of documents required	1660
74.4	List of information required	1661
<b>Appendix 74.1</b>	Details of Promoters of ...	1663
<b>Appendix 74.2</b>	Format of Statement of Assets and Liabilities (Format is as per Old Act) Statement of Assets and Liabilities	1663
<b>Appendix 74.3</b>	Format of List of Directors	1665
<b>Appendix 74.4</b>	Format of List of Shareholders	1666
<b>Appendix 74.5</b>	Shareholding of the promoters, directors and key managerial personnel of the company and also the directors of such company which is promoter of the company	1666

**# 19 Appointment of Auditors****75. PROCEDURE FOR APPOINTMENT OF FIRST AUDITOR IN A  
COMPANY INCLUDING GOVERNMENT COMPANY**

75.1	Procedure with check points	1672
75.2	Forms to be filed	1683
75.3	List of Documents Required	1684
75.4	List of Information Required	1684
<b>Appendix 75.1</b>	Format of consent letter of statutory auditor	1685
<b>Appendix 75.2</b>	Format of non-disqualification certificate	1685
<b>Appendix 75.3</b>	Format of intimation/appointment letter	1686
<b>Appendix 75.4</b>	Sample board resolution	1687

**76. PROCEDURE FOR APPOINTMENT OF SUBSEQUENT AUDITOR/RE-  
APPOINTMENT OF THE RETIRING AUDITOR**

76.1	Procedure with check points	1689
76.2	Forms to be filed	1696
76.3	List of documents required	1697
76.4	List of information required	1697
<b>Appendix 76.1</b>	Format of consent letter of statutory auditor	1698
<b>Appendix 76.2</b>	Format of non-disqualification certificate	1698
<b>Appendix 76.3</b>	Format of intimation/re-appointment letter (in case of re-appointment of previous auditor)	1699
<b>Appendix 76.4</b>	Sample board resolution	1700
<b>Appendix 76.5</b>	Sample shareholders resolution	1700

**77. PROCEDURE REGARDING ACCEPTANCE OF  
RESIGNATION OF AUDITOR**

77.1	Procedure with check points	1702
77.2	Forms to be filed	1703
77.3	List of documents required	1704
<b>Appendix 77.1</b>	Sample Board Resolution	1704

**78. PROCEDURE TO FILL THE CASUAL VACANCY CAUSED BY  
RESIGNATION OF AN AUDITOR**

78.1	Procedure with check points	1706
78.2	Forms to be filed	1712
78.3	List of documents required	1712
78.4	List of information required	1713
<b>Appendix 78.1</b>	Sample board resolutions	1713

**79. PROCEDURE FOR APPOINTMENT OF INTERNAL AUDITOR**

79.1	Procedure with check points	1715
79.2	Form to be filed	1718
79.3	List of documents required	1718
<b>Appendix 79.1</b>	Format of consent letter of internal auditor	1719
<b>Appendix 79.2</b>	Format of appointment letter of internal auditor	1719
<b>Appendix 79.3</b>	Sample board resolutions	1720

**80. PROCEDURE FOR APPOINTMENT OF COST AUDITOR**

80.1	Procedure with check points	1721
80.2	Forms to be filed	1726
80.3	List of documents required	1727
80.4	List of information required	1727
<b>Appendix 80.1</b>	Table as per Rule 3 of the Companies (Cost Records and Audit) Rules, 2014	1728
<b>Appendix 80.2</b>	Format of consent letter of cost auditor	1731
<b>Appendix 80.3</b>	Format of appointment letter of cost auditor	1732
<b>Appendix 80.4</b>	Sample board resolutions	1733
<b>Appendix 80.5</b>	Sample shareholder resolution	1734

**81. PROCEDURE FOR APPOINTMENT OF SECRETARIAL AUDITOR**

81.1	Procedure with check points	1736
81.2	Form to be filed	1741
81.3	List of documents required	1741
81.4	List of information required	1741
<b>Appendix 81.1</b>	Format of consent letter of secretarial auditor	1742
<b>Appendix 81.2</b>	Format of appointment letter of secretarial auditor	1743
<b>Appendix 81.3</b>	Format of Form MR-3	1743
<b>Appendix 81.4</b>	Sample board resolutions	1746

**82. PROCEDURE FOR APPOINTMENT OF AUDITOR  
OTHER THAN RETIRING AUDITOR**

82.1	Procedure with check points	1749
82.2	Forms to be filed	1751
82.3	List of documents required	1752
82.4	List of information required	1752
<b>Appendix 82.1</b>	Notice to auditor forwarding copy of special notice for the appointment of auditor other than retiring auditor	1753
<b>Appendix 82.2</b>	Format of consent letter of new statutory auditor	1754
<b>Appendix 82.3</b>	Format of non-disqualification certificate	1754
<b>Appendix 82.4</b>	Format of intimation/appointment letter	1755
<b>Appendix 82.5</b>	Sample annual general meeting resolution	1756

**83. PROCEDURE FOR REMOVAL OF AUDITOR BEFORE THE  
EXPIRY OF HIS TERM**

83.1	Procedure with check points	1758
83.2	Forms to be filed	1762
83.3	List of documents required	1763
83.4	List of information required	1763
<b>Appendix 83.1</b>	Application to the regional director for removal of the statutory auditor before the expiry of their term	1764
<b>Appendix 83.2</b>	Intimation to the auditors regarding removal from the office before expiry of their term	1765
<b>Appendix 83.3</b>	Sample board resolution	1766
<b>Appendix 83.4</b>	Sample shareholder resolution	1767

**# 20 Borrowings****84. PROCEDURE FOR BORROWING MONEY BY PUBLIC COMPANY  
EXCEEDING AGGREGATE OF ITS PAID-UP SHARE CAPITAL, FREE  
RESERVES AND SECURITIES PREMIUM**

84.1	Procedure with check points	1772
84.2	Forms to be filed	1782
84.3	List of documents required	1784
84.4	List of information required	1784
<b>Appendix 84.1</b>	Sample board resolutions	1785
<b>Appendix 84.2</b>	Sample general meeting resolutions	1786

## # 21 Registration of Charges (Creation, Modification or Satisfaction)

### 85. PROCEDURE FOR CREATION/MODIFICATION OF CHARGES

85.1	Procedure with check points	1791
85.2	Forms to be filed	1795
85.3	List of documents required	1796
85.4	List of information required	1796
<b>Appendix 85.1</b>	Table of Fees for Filing Charge Documents	1796
<b>Appendix 85.2</b>	Sample board resolution	1797

### 86. PROCEDURE FOR SATISFACTION OF CHARGE

86.1	Procedure with check points	1799
86.2	Forms to be filed	1802
86.3	List of documents required	1802
86.4	List of informations required	1802
<b>Appendix 86.1</b>	Format of no objection certificate	1802
<b>Appendix 86.2</b>	Sample board resolution	1803

### 87. PROCEDURE FOR CONDONATION OF DELAY FOR REGISTRATION OF SATISFACTION OF CHARGES BY CENTRAL GOVERNMENT (REGIONAL DIRECTOR)

87.1	Procedure with check points	1804
87.2	Forms to be filed	1807
87.3	List of documents required	1808
87.4	List of information required	1808
<b>Appendix 87.1</b>	Sample board resolutions	1809

## # 22 Loan from Directors or Relatives of Directors

### 88. PROCEDURE FOR OBTAINING UNSECURED LOAN FROM DIRECTOR OR DIRECTOR'S RELATIVE IN PRIVATE LIMITED COMPANY

88.1	Procedure with check points	1813
88.2	Forms to be Filed	1816
88.3	List of Documents Required	1816
88.4	List of Information Required	1817
<b>Appendix 88.1</b>	Format of declaration by director	1817
<b>Appendix 88.2</b>	Format of declaration by director's relative	1818
<b>Appendix 88.3</b>	Sample board resolutions	1818

### 89. PROCEDURE FOR OBTAINING UNSECURED LOAN FROM DIRECTOR IN PUBLIC LIMITED COMPANY IF LOAN FROM DIRECTOR, TOGETHER WITH AMOUNT ALREADY BORROWED AS LOAN, IS EQUIVALENT TO OR LESS THAN THE AGGREGATE OF PAID-UP SHARE CAPITAL, FREE RESERVES AND SECURITY PREMIUM OF THE COMPANY

89.1	Procedure with check points	1819
89.2	Forms to be filed	1822
89.3	List of Documents Required	1823

89.4	List of Information Required	1823
<b>Appendix 89.1</b>	Format of declaration by director	1824
<b>Appendix 89.2</b>	Sample board resolutions	1824

**90. PROCEDURE FOR OBTAINING UNSECURED LOAN FROM DIRECTOR  
IN PUBLIC LIMITED COMPANY IF LOAN FROM DIRECTOR TOGETHER  
WITH AMOUNT ALREADY BORROWED AS LOAN IS EXCEEDING THE  
AGGREGATE OF PAID-UP SHARE CAPITAL, FREE RESERVES AND  
SECURITIES PREMIUM OF THE COMPANY**

90.1	Procedure with check points	1826
90.2	Forms to be filed	1830
90.3	List of documents required	1831
90.4	List of information required	1832
<b>Appendix 90.1</b>	Format of declaration by director	1833
<b>Appendix 90.2</b>	Sample board resolutions	1833
<b>Appendix 90.3</b>	Sample shareholders resolutions	1834

**# 23 To Sell, Lease or Otherwise Dispose off the Whole or  
Substantially the Whole of the Undertaking by a  
Public Limited Company**

**91. PROCEDURE FOR SELLING, LEASING OR OTHERWISE DISPOSING  
OFF THE WHOLE OR SUBSTANTIALLY THE WHOLE OF THE  
UNDERTAKING BY A PUBLIC LIMITED COMPANY**

91.1	Procedure with check points	1837
91.2	Forms to be filed	1841
91.3	List of documents required	1841
91.4	List of information required	1842
<b>Appendix 91.1</b>	Sample board resolutions	1842
<b>Appendix 91.2</b>	Sample general meeting resolution	1843

**# 24 Related Party Transactions**

**92. PROCEDURE FOR RELATED PARTY TRANSACTION  
PERMISSIBLE THROUGH BOARD RESOLUTION**

92.1	Procedure with check points	1847
92.2	Forms to be Filed	1852
92.3	List of Information/Document Required for Form AOC-2/MBP-4	1852
<b>Appendix 92.1</b>	Transactions involving approval to enter into contract or arrangement with related party either through board resolution or ordinary resolution	1853
<b>Appendix 92.2</b>	Following items are covered in the related party transaction as per AS 18	1854
<b>Appendix 92.3</b>	Format of Form No. AOC -2	1854
<b>Appendix 92.4</b>	Sample Board Resolutions	1855

**93. PROCEDURE FOR RELATED PARTY TRANSACTIONS  
PERMISSIBLE THROUGH MEMBER'S RESOLUTION**

93.1	Procedure with check points	1858
93.2	Forms to be filed	1864
93.3	List of information/document required for Form AOC-2/MBP-4	1864
<b>Appendix 93.1</b>	Transactions involving approval to enter into contract or arrangement with related party either through board resolution or ordinary resolution	1865
<b>Appendix 93.2</b>	Following items are covered in the Related Party Transaction as per AS-18	1865
<b>Appendix 93.3</b>	Format of Form No. AOC -2	1866
<b>Appendix 93.4</b>	Sample Board Resolutions	1866
<b>Appendix 93.5</b>	Sample Ordinary Resolution	1867

**# 25 Acceptance of Deposits**

**94. SITUATION I: PROCEDURE FOR ACCEPTANCE OF UNSECURED  
DEPOSITS BY PRIVATE LIMITED COMPANY FROM ITS MEMBERS UPTO  
100% OF AGGREGATE OF PAID-UP SHARE CAPITAL, FREE RESERVES AND  
SECURITIES PREMIUM ACCOUNT**

94.1	Procedure with check points	1878
94.2	Forms to be filed	1882
94.3	List of documents required	1883
94.4	List of information required	1883
<b>Appendix 94.1</b>	Sample board resolutions	1884
<b>Appendix 94.2</b>	Sample shareholders resolution	1885

**95. SITUATION II: PROCEDURE FOR ACCEPTANCE OF SECURED  
DEPOSITS BY PRIVATE LIMITED COMPANY FROM ITS MEMBERS UPTO  
100% OF AGGREGATE OF PAID-UP SHARE CAPITAL, FREE RESERVES  
AND SECURITIES PREMIUM ACCOUNT**

95.1	Procedure with check points	1888
95.2	Forms to be filed	1895
95.3	List of documents required	1895
95.4	List of information required	1896
<b>Appendix 95.1</b>	Sample board resolutions	1897
<b>Appendix 95.2</b>	Sample shareholders resolution	1899

**96. SITUATION III: PROCEDURE FOR ACCEPTANCE OF UNSECURED  
DEPOSITS BY SPECIFIED PRIVATE COMPANY FROM ITS MEMBERS  
WITHOUT ANY LIMIT**

96.1	Procedure with check points	1901
96.2	Forms to be filed	1906
96.3	List of documents required	1906
96.4	List of information required	1907
<b>Appendix 96.1</b>	Sample board resolutions	1907
<b>Appendix 96.2</b>	Sample shareholders resolution	1908



**97. SITUATION IV: PROCEDURE FOR ACCEPTANCE OF SECURED DEPOSITS BY SPECIFIED PRIVATE COMPANY FROM ITS MEMBERS WITHOUT ANY LIMIT**

97.1	Procedure with check points	1911
97.2	Forms to be filed	1918
97.3	List of documents required	1919
97.4	List of information required	1919
<b>Appendix 97.1</b>	Sample board resolutions	1920
<b>Appendix 97.2</b>	Sample shareholders resolution	1922

**98. SITUATION V: PROCEDURE FOR ACCEPTANCE OF UNSECURED DEPOSITS BY NON-ELIGIBLE PUBLIC COMPANY FROM ITS MEMBERS UPTO 35% OF THE AGGREGATE OF PAID-UP SHARE CAPITAL, FREE RESERVES AND SECURITIES PREMIUM ACCOUNT**

98.1	Procedure with check points	1925
98.2	Forms to be filed	1932
98.3	List of documents required	1934
98.4	List of information required	1935
<b>Appendix 98.1</b>	Format for circular inviting deposits	1937
<b>Appendix 98.2</b>	Sample board resolutions	1939
<b>Appendix 98.3</b>	Sample shareholders resolution	1940

**99. SITUATION VI: PROCEDURE FOR ACCEPTANCE OF SECURED DEPOSITS BY NON-ELIGIBLE PUBLIC COMPANY FROM ITS MEMBERS UPTO 35% OF THE AGGREGATE OF PAID-UP CAPITAL AND FREE RESERVES AND SECURITIES PREMIUM ACCOUNT**

99.1	Procedure with check points	1943
99.2	Forms to be filed	1952
99.3	List of documents required	1954
99.4	List of information required	1955
<b>Appendix 99.1</b>	Format for circular inviting deposits	1957
<b>Appendix 99.2</b>	Format of deposit trust deed	1957
<b>Appendix 94.3</b>	Sample board resolutions	1959
<b>Appendix 99.4</b>	Sample shareholders resolution	1961

**100. SITUATION VII: PROCEDURE FOR ACCEPTANCE OF UNSECURED DEPOSITS BY ELIGIBLE COMPANY FROM ITS MEMBERS UPTO 10% OF AGGREGATE OF PAID-UP SHARE CAPITAL, FREE RESERVES AND SECURITIES PREMIUM ACCOUNT AND FROM PUBLIC UPTO 25% OF THE PAID-UP SHARE CAPITAL, FREE RESERVES AND SECURITIES PREMIUM ACCOUNT**

100.1	Procedure with check points	1963
100.2	Forms to be filed	1971
100.3	List of documents required	1972
100.4	List of information required	1974
<b>Appendix 100.1</b>	Format for circular in the form of advertisement inviting deposits	1975
<b>Appendix 100.2</b>	Format of deposit trust deed	1975

<b>Appendix 100.3</b>	Sample board resolutions	1976
<b>Appendix 100.4</b>	Sample shareholders resolution	1977

**101. SITUATION VIII: PROCEDURE FOR ACCEPTANCE OF SECURED DEPOSITS BY ELIGIBLE COMPANY FROM ITS MEMBERS UP TO 10% OF AGGREGATE OF PAID-UP SHARE CAPITAL, FREE RESERVES AND SECURITIES PREMIUM AMOUNT AND FROM PUBLIC COMPANY UP TO 25% OF THE PAID-UP SHARE CAPITAL AND FREE RESERVES**

101.1	Procedure with check points	1981
101.2	Forms to be filed	1990
101.3	List of documents required	1991
101.4	List of information required	1993
<b>Appendix 101.1</b>	Format for circular in the form of advertisement inviting deposits	1995
<b>Appendix 101.2</b>	Format of deposit trust deed	1995
<b>Appendix 101.3</b>	Sample board resolutions	1995
<b>Appendix 101.4</b>	Sample members resolution	1997

**102. PROCEDURE FOR REPAYMENT OF PRE-MATURE DEPOSITS**

102.1	Procedure with check points	1999
<b>Appendix 102.1</b>	Sample board resolution	2001

**103. PROCEDURE FOR FILING RETURN IN RESPECT OF TRANSACTIONS NOT CONSIDERED AS DEPOSIT**

103.1	Procedure with check points	2002
103.2	Forms to be filed	2006
103.3	List of documents required	2007
103.4	List of information required	2009
<b>Appendix 103.1</b>	Sample board resolutions	2010

**# 26 Declaration and Payment of Dividend**

**104. PROCEDURE FOR PAYMENT OF INTERIM DIVIDEND**

104.1	Procedure with check points	2014
104.2	Forms to be filed	2022
104.3	List of documents required	2022
<b>Appendix 104.1</b>	Additional compliances applicable to listed companies as per Secretarial Standard-3 of the ICSI	2023

**105. PROCEDURE FOR PAYMENT OF FINAL DIVIDEND**

105.1	Procedure with check points	2026
105.2	Forms to be filed	2034
105.3	List of documents required	2035
105.4	List of information required	2036
<b>Appendix 105.1</b>	Sample board resolutions	2037
<b>Appendix 105.2</b>	Form DIV 5: Statement of amounts credited to investor education and protection fund	2039

<b>Appendix 105.3</b>	Additional compliances applicable to listed companies as per Secretarial Standard-3 of the ICSI	2040
-----------------------	---	------

### **# 27 Loan to Directors, etc. of a Public Company**

#### **106. PROCEDURE TO GIVE LOAN TO MANAGING DIRECTOR OR WHOLE-TIME DIRECTOR OR ANY PERSON IN WHOM DIRECTOR IS INTERESTED**

106.1	Procedure with check points	2045
106.2	Forms to be filed	2051
106.3	List of documents required	2052
106.4	List of information required	2052
<b>Appendix 106.1</b>	Sample board resolutions	2053

### **# 28 Corporate Social Responsibility**

#### **107. CORPORATE SOCIAL RESPONSIBILITY (CSR)**

107.1	Procedure with check points	2060
107.2	Statement to be filed	2071
107.3	List of Documents Required	2072
107.4	List of Information Required	2072
<b>Appendix 107.1</b>	Sample board resolutions	2073
<b>Appendix 107.2</b>	Sample CSR committee resolutions	2074
<b>Appendix 107.3</b>	Activities which may be included in the CSR policy of a company	2075
<b>Appendix 107.4</b>	Corporate Social Responsibility Policy	2076
<b>Appendix 107.5</b>	Format for the Annual Report on CSR activities to be included in the Board's Report for Financial Year Commencing on or after the 1st Day of April, 2020	2078
<b>Appendix 107.6</b>	Frequently Asked Questions (FAQs) on Corporate Social Responsibility (CSR) — Reg.	2081
<b>Appendix 107.7</b>	FAQs with regard to CSR under section 135 of the Act	2099
<b>Appendix 107.8</b>	Clarifications with regard to provisions of CSR under section 135 of the Act	2104
<b>Appendix 107.9</b>	FAQs on CSR (COVID-19 related)	2109
<b>Appendix 107.10</b>	Clarification on Contribution to PM Cares Fund as Eligible CSR activity under Item No. (VIII) of the Schedule VII of Companies Act, 2013	2110
<b>Appendix 107.10</b>	Clarification on spending of CSR Funds for COVID-19	2111

### **# 29 Inter Corporate Loan, Investment and Guarantee**

#### **108. PROCEDURE FOR LOAN, INVESTMENT, GUARANTEE OR INVESTMENT IN THE SECURITIES OF ANY BODY CORPORATE, ETC. IF THE LIMIT IS UPTO 60% OF THE PAID-UP SHARE CAPITAL, FREE RESERVES AND SECURITIES PREMIUM AMOUNT OR 100% OF THE FREE RESERVES AND SECURITIES PREMIUM AMOUNT, WHICHEVER IS MORE**

108.1	Procedure with check points	2116
108.2	Forms to be Filed	2120
108.3	List of Document Required	2120

108.4 List of Information Required	2120
<b>Appendix 108.1</b> Format of Shareholders and Directors List	2121
<b>Appendix 108.2</b> Sample Board Resolution of Lending Company	2122

**109. PROCEDURE FOR LOAN, INVESTMENT, GUARANTEE OR INVESTMENT IN THE SECURITIES OF ANY BODY CORPORATE ETC. IF THE LIMIT IS EXCEEDING 60% OF THE PAID-UP SHARE CAPITAL, FREE RESERVES AND SECURITIES PREMIUM AMOUNT OR 100% OF THE FREE RESERVES AND SECURITIES PREMIUM AMOUNT, WHICHEVER IS MORE**

109.1 Procedure with check points	2124
109.2 Forms to be filed	2130
109.3 List of document required	2130
109.4 List of information required	2131
<b>Appendix 109.1</b> Format of shareholders and directors list	2132
<b>Appendix 109.2</b> Format of consent of shareholders for General Meeting (GM) on shorter notice	2133
<b>Appendix 109.3</b> Sample board resolution of lending company	2133

**# 30 Board Meetings and Passing of Resolutions**

**110. CONDUCTING BOARD MEETING AND PROCEDURE FOR PASSING OF BOARD RESOLUTION BY PHYSICAL PRESENCE AND BY AUDIO-VISUAL MEANS AND MINUTES OF BOARD MEETING**

110.1 Procedure with major check points	2138
110.2 Forms to be filed	2152
<b>Appendix 110.1</b> Illustrative list of items of business for the agenda for the first meeting of the board of the company	2153

**111. PROCEDURE FOR PASSING BOARD RESOLUTION BY CIRCULATION**

111.1 Procedure with check Points	2154
<b>Appendix 111.1</b> Sample of letter to the directors for resolutions to be passed by circulation	2159

**# 31 Conducting of Annual General Meeting/General Meeting and Procedure for Passing of Member's Resolution Annual General Meeting/General Meeting and Filing of Documents related to Annual General Meeting**

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

112.1 Procedure with major check points	2167
112.2 Form to be Filed	2207
112.3 e-Form MGT-14	2210
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	2210

112.3(ii)	List of information required for e-Form MGT-14	2210
112.4(i)	List of documents required for e-Form AOC-4/AOC-4 CFS/AOC-4 XBRL	2210
112.4(ii)	list of information required for e-Form AOC-4/AOC-4 CFS/AOC-4 XBRL	2211
112.5	Form AOC-1	2214
112.6	Form AOC-2	2215
112.8	e-FORM MGT-7	2216
112.8(i)	List of documents required for e-Form MGT-7 (Annual Return)	2216
112.8(ii)	List of information required for e-Form MGT-7	2217
112.8(iii)	List of information required for e-Form CSR-2	2219
112.9	Form MGT-8	2219
112.9(i)	List of documents/information to be provided/checked by a person issuing MGT-8	2219
<b>Appendix 112.1</b>	Sample of notice of annual general meeting	2221
<b>Appendix 112.2</b>	Contents to be included in directors' report	2225
<b>Appendix 112.3</b>	Format of Form AOC-1	2226
<b>Appendix 112.4</b>	Format of Form AOC-2	2228
<b>Appendix 112.5</b>	Format of Form no. MGT-8	2229
<b>Appendix 112.6</b>	Format of proxy form	2231
<b>Appendix 112.7</b>	Format of Form No.MGT-12	2232
<b>Appendix 112.8</b>	Format of Form No. MGT-13	2233
<b>Appendix 112.9</b>	Format of attendance slip	2235
<b>Appendix 112.10</b>	Format of list of shareholders	2235
<b>Appendix 112.11</b>	Format of list of debenture holders	2236
<b>Appendix 112.12</b>	Format of list of board meetings	2236
<b>Appendix 112.13</b>	Format of list of share/debenture transfer	2237

### **113. PROCEDURE FOR PASSING OF RESOLUTION BY VOTING THROUGH ELECTRONIC MEANS**

113.1	Procedure with major check points	2238
<b>Appendix 113.1</b>	Clarification with regard to voting through electronic means	2245

### **114. PROCEDURE FOR PASSING OF RESOLUTION(S) THROUGH POSTAL BALLOT**

114.1	Procedure with Major check Points	2247
-------	-----------------------------------	------

### **# 32 Different Committees and their Workings under the Companies Act, 2013**

#### **115. CONSTITUTION OF CORPORATE SOCIAL RESPONSIBILITY COMMITTEE AND WORKINGS OF CORPORATE SOCIAL RESPONSIBILITY COMMITTEE**

115.1	Procedure with major check points	2255
<b>Appendix 115.1</b>	Sample board resolutions	2265
<b>Appendix 115.2</b>	Sample committee meeting resolutions	2267

<b>Appendix 115.3</b>	Contents to be included in corporate social responsibility policy	2267
<b>Appendix 115.4</b>	Activities which may be included in the CSR policy of a company	2270
<b>Appendix 115.5</b>	Format for the Annual Report on CSR activities to be included in the board's report [For Financial Year commenced prior to 1st day of April, 2020]	2271
<b>Appendix 115.6</b>	Format for the annual report on CSR activities to be included in the Board's report for Financial Year Commencing on or after the 1st day of April, 2020	2273

**116. CONSTITUTION OF AUDIT COMMITTEE/NOMINATION AND  
REMUNERATION COMMITTEE AND STAKEHOLDERS  
RELATIONSHIP COMMITTEE AND THEIR WORKINGS**

116.1	Procedure with check points	2276
<b>Appendix 116.1</b>	Omnibus approval for Related Party Transactions on Annual Basis	2288
<b>Appendix 116.2</b>	Sample board resolutions	2289
<b>Appendix 116.3</b>	Sample committee meeting resolutions	2291
<b>Appendix 116.4</b>	Contents to be included in the nomination and remuneration policy	2293
<b>Appendix 116.5</b>	Contents to be included in vigil mechanism policy/whistle blower policy	2297
<b>Appendix 116.6</b>	Contents to be included in risk management policy	2298
<b>Appendix 116.7</b>	Contents of policy against sexual harassment at work place	2299

**# 33 Maintenance of Books of Accounts and Keeping them  
either at the Registered Office or such other Place**

**117. PROCEDURE FOR KEEPING BOOKS OF ACCOUNTS AT A PLACE  
OTHER THAN THE REGISTERD OFFICE OF THE COMPANY**

117.1	Procedure with check points	2305
117.2	Forms to be filed	2308
117.3	List of documents required	2309
117.4	List of informations required	2309
<b>Appendix 117.1</b>	Sample board resolution	2309

**# 34 Registers/Documents>Returns to be  
Maintained by Every Company**

**118. REGISTERS/DOCUMENTS/RETURNS/BOOKS OF ACCOUNTS TO BE  
KEPT AND MAINTAINED BY EVERY COMPANY**

118.1	Registers, etc. and books of accounts to be kept and maintained by every company	2313
118.2	List of registers to be maintained by every company	2333
118.3	List of documents/return to be maintained under the Companies Act, 2013	2336

**# 35 Condonation of Delay in Filing of  
Various Forms Other than in Case of Charges**

**119. PROCEDURE FOR CONDONATION OF DELAY IN  
FILING OF VARIOUS FORMS**

119.1 Procedure with check points	2341
119.2 Forms to be filed	2343
119.3 List of documents required	2343
119.4 List of information required	2344
<b>Appendix 119.1</b> Format of application to Central Government	2344
<b>Appendix 119.2</b> Sample board resolution	2346
<b>Appendix 119.3</b> Format of undertaking	2347

**# 36 Contribution to Charitable Funds**

**120. PROCEDURE FOR CONTRIBUTION TO BONA FIDE CHARITABLE  
FUNDS IF THE AGGREGATE AMOUNT OF CONTRIBUTION IS UPTO 5% OF  
ITS AVERAGE PROFIT FOR THE THREE IMMEDIATELY PRECEDING  
FINANCIAL YEARS**

120.1 Procedure with check points	2351
120.2 Forms to be filed	2352
120.3 List of documents required	2352
<b>Appendix 120.1</b> Sample board resolution	2353

**121. PROCEDURE FOR CONTRIBUTION TO BONA FIDE CHARITABLE  
FUNDS IF THE AGGREGATE AMOUNT OF CONTRIBUTION IS MORE  
THAN 5% OF ITS AVERAGE PROFIT FOR THE THREE IMMEDIATELY  
PRECEDING FINANCIAL YEARS**

121.1 Procedure with check points	2354
121.2 Forms to be filed	2356
121.3 List of documents required	2356
<b>Appendix 121.1</b> Sample board resolution	2357
<b>Appendix 121.2</b> Sample shareholder resolution	2357

**# 37 Contribution to Political Parties**

**122. PROCEDURE TO MAKE CONTRIBUTION TO POLITICAL PARTIES**

122.1 Procedure with check points	2361
122.2 Forms to be filed	2363
122.3 List of documents required	2364
122.4 List of information required	2364
<b>Appendix 122.1</b> Sample Board Resolution	2364

**# 38 Company Capable of Being Registered under the  
Companies Act, 2013**

**123. PROCEDURE FOR REGISTRATION OF PARTNERSHIP FIRM/  
SOCIETY/TRUST, ETC., AS A COMPANY LIMITED BY SHARES  
OR LIMITED BY GUARANTEE UNDER THE ACT**

123.1 Procedure with check points	2368
123.2 Forms to be filed	2384

123.3	List of documents required for e-Form URC-1	2393
123.4	List of documents/information required for e-FORMS SPICe+ INC-32, SPICe+INC-33, SPICe+INC-34, INC-22, AGILE-PRO-S	2398
123.5	List of information required for e-Form URC-1	2398
<b>Appendix 123.1</b>	Format of advertisement	2399
<b>Appendix 123.2</b>	Format of agreement	2399
<b>Appendix 123.3</b>	Format for giving details of members	2403
<b>Appendix 123.4</b>	Format for giving details of first directors	2403
<b>Appendix 123.5</b>	Format for giving details of partners of LLP	2404
<b>Appendix 123.6</b>	Format of written consent of partners	2405
<b>Appendix 123.7</b>	Format of written consent of members/trustees	2405
<b>Appendix 123.8</b>	Format of no objection certificate from creditors	2406
<b>Appendix 123.9</b>	Format of declaration/undertaking	2406
<b>Appendix 123.10</b>	Format of affidavit	2407
<b>Appendix 123.11</b>	Format of declaration	2407
<b>Appendix 123.12</b>	Format of declaration	2408

### # 39 Striking Off of Name of a Company

#### 124. PROCEDURE FOR STRIKING OFF OF NAME OF AN ELIGIBLE COMPANY

124.1	Procedure with check points	2412
124.2	Forms to be filed	2420
124.3	List of documents required	2421
124.4	List of information required	2421
<b>Appendix 124.1</b>	Format of notice by registrar for removal of name of a company from the register of companies	2423
<b>Appendix 124.2</b>	Format of indemnity bond	2424
<b>Appendix 124.3</b>	Format of affidavit	2425
<b>Appendix 124.4</b>	Format of public notice	2426
<b>Appendix 124.5</b>	Form No. STK-5A Public Notice	2427
<b>Appendix 124.6</b>	Form No. STK-6: Public notice	2428
<b>Appendix 124.7</b>	Format of notice of striking off and dissolution	2429
<b>Appendix 124.8</b>	Form No. STK-8: Statement of Account	2430
<b>Appendix 124.9</b>	Format of waiver letter	2431
<b>Appendix 124.10</b>	Format of consent letter	2431
<b>Appendix 124.11</b>	Sample board resolutions	2432
<b>Appendix 124.12</b>	Sample shareholder resolution	2433

### # 40 Fraud and Offences Punishable for Fraud under the Companies Act, 2013

#### 125. CONCEPT OF FRAUD AND OFFENCES PUNISHABLE FOR FRAUD UNDER THE COMPANIES ACT, 2013

125.1	Concept of fraud and offences punishable for fraud	2437
<b>Appendix 125.1</b>	List of offences punishable for fraud	2454



**# 41 Marking of e-Form as Defective****126. MARKING OF e-FORM AS DEFECTIVE BY THE REGISTRAR OF COMPANIES ON REQUEST OF A COMPANY AND AUTHORISED PERSON**

126.1	Procedure with check Points	2459
126.2	List of Documents Required	2461
126.3	List of Information Required	2461
<b>Appendix 126.1</b>	Application to Registrar of Companies for marking the form as defective	2462
<b>Appendix 126.2</b>	Affidavit verifying the application	2463
<b>Appendix 126.3</b>	Declaration by the professional	2463
<b>Appendix 126.4</b>	Sample Board Resolution	2464

**# 42 Compounding of Offences****127. PROCEDURE FOR COMPOUNDING OF OFFENCES BY NATIONAL COMPANY LAW TRIBUNAL**

127.1	Procedure with major check points	2468
127.2	Forms to be filed	2472
127.3	List of documents required	2473
127.4	List of information required	2473
<b>Appendix 127.1</b>	Reply of Show Cause Notice received from Registrar of Companies from a person responsible for violation of alleged offence	2474
<b>Appendix 127.2</b>	Reply of Show Cause Notice received from Registrar of Companies from a person who is not responsible for violation of alleged offence	2475
<b>Appendix 127.3</b>	Covering letter to Registrar of Companies for submitting Application for compounding	2476
<b>Appendix 127.4</b>	Application to NCLT in Form No. NCLT.9	2477
<b>Appendix 127.5</b>	General Affidavit verifying the Application	2480
<b>Appendix 127.6</b>	Authorisation to professional for appearing before National Company Law Tribunal	2481
<b>Appendix 127.7</b>	Memo of Parties	2482
<b>Appendix 127.8</b>	Declaration by Authorised Director	2483
<b>Appendix 127.9</b>	Memorandum of Appearance	2484
<b>Appendix 127.10</b>	Sample board resolution	2485
<b>Appendix 127.11</b>	List of offences compoundable by National Company Law Tribunal (NCLT)	2486

**128. PROCEDURE FOR COMPOUNDING OF OFFENCES BY REGIONAL DIRECTOR, MINISTRY OF CORPORATE AFFAIRS**

128.1	Procedure with major check points	2491
128.2	Forms to be filed	2495
128.3	List of documents required	2496
128.4	List of information required	2497
<b>Appendix 128.1</b>	Reply of Show Cause Notice from a person responsible for violation of alleged offence	2497
<b>Appendix 128.2</b>	Reply of Show Cause Notice from a person who is not responsible for violation of alleged offence	2499

<b>Appendix 128.3</b>	Covering letter to the Registrar of Companies for submitting application for compounding	2500
<b>Appendix 128.4</b>	List of Annexures	2500
<b>Appendix 128.5</b>	Application to Regional Director	2502
<b>Appendix 128.6</b>	Affidavit verifying the Application	2505
<b>Appendix 128.7</b>	Power of Attorney	2506
<b>Appendix 128.8</b>	Power of Attorney	2506
<b>Appendix 128.9</b>	Memorandum of Appearance	2507
<b>Appendix 128.10</b>	Sample board resolutions	2508
<b>Appendix 128.11</b>	List of offences compoundable by the Regional Director	2508

### **# 43. Adjudication of Penalties**

#### **129. ADJUDICATION OF PENALTIES**

129.1	Procedure with check points	2517
129.2	Forms to be filed	2525
129.3	List of documents required	2525
<b>Appendix 129.1</b>	Offences liable to penalty	2526

### **# 44 Micro and Small Enterprises Suppliers**

#### **130. FURNISHING OF INFORMATION BY SPECIFIED COMPANIES ABOUT OUTSTANDING PAYMENT TO MICRO AND SMALL ENTERPRISE SUPPLIERS**

130.1	Procedure with check points	2545
130.2	Forms to be filed	2548
130.3	List of documents required	2548
130.4	List of information required	2548
<b>Appendix 130.1</b>	Sample board resolution	2549

### **APPENDICES**

<b>Appendix 1</b>	Schedule IV: Code for Independent Directors	2553
<b>Appendix 2</b>	Schedule V: Part I: Conditions to be fulfilled for the appointment of a managing or whole-time director or a manager without the approval of the Central Government	2557
	Part II: Remuneration	2558
	Part III: Provisions applicable to Parts I and II of this Schedule	2566
	Part IV: Exemption	2566
<b>Appendix 3</b>	Schedule VI: Infrastructural projects/facilities — Scope of	2567

<b>Appendix 4</b>	Schedule VII: Activities which may be included by Companies in their Corporate Social Responsibility Policies	2569
<b>Appendix 5</b>	SS-1: Secretarial Standard on Meetings of the Board of Directors	2572
<b>Appendix 6</b>	SS-2: Secretarial Standard on General Meetings	2590
<b>Appendix 7</b>	SS-3: Secretarial Standard on Dividend	2617