

ABHISHEK WAGH & ASSOCIATES

Practicing Company Secretaries, Mumbai

Website: www.csabhishekwagh.com • Email id: abhishek@csabhishekwagh.com • Mob: 9920266662

Secretarial Compliances Activity Sheet for Q1 (For March 31, 2026 quarter and year-end)

Regulatory	Interval	Regulation	Compliance/Disclosures/Report	Timeline	Due Date	Reference Note
SEBI	Quarterly	Closure of Trading Window	Close the Trading Window for Insiders	Before end of the quarter	Tuesday, 31 March, 2026	Note 1 & 2
			Notice to Directors regarding trading window closure	Before end of the quarter	Tuesday, 31 March, 2026	
			Closure of Trading Window in CDSL/ NSDL portal for freezing of PAN of Designated Persons	2 days Trading Days before end of the Quarter	Wednesday, 25 March, 2026	
MCA	Annual	Section 184(1)	Form MBP-1 - Disclosure of Interest and other Directorships by Directors	On or before the date of first Board Meeting	Wednesday, 1 April, 2026	-
MCA	Annual	Section 149	Disclosure of Independence by Independent Directors	On or before the date of first Board Meeting	Wednesday, 1 April, 2026	-
			Filing of DIR-3KYC	On or before June 30 th of every third consecutive financial year	-	Note 3
SEBI	Annual	Regulation 31 (4) SAST Regulations	Disclosure of share pledged by the promoters, to Stock Exchange and Audit Committee	Within seven working days from the end of each financial year	Friday, 10 April 2026	Note 4
SEBI	Quarterly	Regulation 74(5) DP Regulations	RTA Certificate (a compliance certificate confirming dematerialization/ rematerialization of shares)	Within 15 days from the end of each quarter	Wednesday, 15 April, 2026	-
SEBI	Quarterly	Regulation 27(2)(a) LODR	Integrated Corporate Governance Report (ICGR) or Non-Applicability of CG disclosure	Within 30 days from the end of the quarter.	Thursday, 30 April, 2026	Note 6,9 & 10
SEBI	Quarterly	Regulation 31 (1) (b) LODR	Disclosure of Shareholding Pattern	Within 21 days from the end of quarter	Tuesday, 21 April, 2026	-
SEBI	Quarterly	SEBI Circular	SDD Certificate	Within 21/60 days from the end of the quarter/ financial year	Tuesday, 21 April, 2026 / Saturday, 30 May, 2026	Note 5
SEBI	Annual	Regulation 14 LODR	Payment of listing fees & Other charges	Within 1 month of the end of 31st March every year	Thursday, 30 April, 2026	-

ABHISHEK WAGH & ASSOCIATES

Practicing Company Secretaries, Mumbai

Website: www.csabhishekwagh.com • Email id: abhishek@csabhishekwagh.com • Mob: 9920266662

Secretarial Compliances Activity Sheet for Q1 (For March 31, 2026 quarter and year-end)

Regulatory	Interval	Regulation	Compliance/Disclosures/Report	Timeline	Due Date	Reference Note
SEBI	Quarterly	Regulation 76 of DP Regulations	Share Capital Reconciliation Report	Within 30 days from the end of the Quarter.	Thursday, 30 April, 2026	Note 10
SEBI	Quarterly	Regulation 55A of DP Regulations	Excel of Share Capital Reconciliation Report	Within 30 days from the end of the Quarter.	Thursday, 30 April, 2026	Note 10
MCA	Annual	Vide Gazette notification S.O. 5622(E) dated 02.11.2018	MSME Form 1 - Half-yearly return with the registrar in respect of outstanding payments to Micro or Small Enterprise.	Within 30 days from the end of the financial year.	Thursday, 30 April, 2026	-
SEBI	Annual	Circular No. SEBI/HO/DDHS/CIR/P/2018/144	Annual Disclosure requirements for large entities (classified as a Large Corporate) (LC)	Within 45 days of the end of the FY	Friday, 15 May, 2026	-
MCA	Quarterly	Section 173	Notice of Board Meeting and Audit Committee Meeting	At least 7 days before the Board Meeting	Monday, 23 May, 2026 (Considering the BM is scheduled on the last date i.e., May 30, 2026)	-
SEBI	Quarterly	SEBI Circular	Entry of sharing of USPI i.e., financial data in SDD software	on or before sharing financials data internally and externally	on or before sharing financials data internally and externally	-
SEBI	Quarterly	Regulation 29 (1) (a) and Regulation 29(2) LODR	Prior intimation of Board meeting for Financial Results viz. quarterly, half yearly, or annual along with XBRL	At least two working days in advance (excluding the date of the intimation and date of the meeting)	Tuesday, 26 May, 2026 (Considering the BM is scheduled on the last date i.e., May 30, 2026)	-
SEBI	Annual	Regulation 33 LODR	Board and Audit Committee Meeting to approve the annual audited Standalone and Consolidated financials along with declaration of modified / unmodified opinion of the Auditor	Within 60 days of the end of financial year listed entity under Resolution Plan (IBC) – within 120 days from the end financial year	Saturday, 30 May, 2026 (Considering the BM is scheduled on the last date i.e., May 30, 2026)	-

ABHISHEK WAGH & ASSOCIATES

Practicing Company Secretaries, Mumbai

Website: www.csabhishekwagh.com • **Email id:** abhishek@csabhishekwagh.com • **Mob:** 9920266662

Secretarial Compliances Activity Sheet for Q1 (For March 31, 2026 quarter and year-end)

Regulatory	Interval	Regulation	Compliance/Disclosures/Report	Timeline	Due Date	Reference Note
SEBI	Annual	Regulation 30 (6) LODR	Outcome of Board Meeting - Disclosure of Financials Statements	within 30 minutes / 3 hours of the end of the Board Meeting or within 3 hours of Board Meeting	Saturday, 30 May, 2026 (Considering the BM is scheduled on the last date i.e., May 30, 2026)	Note 7
SEBI	Quarterly / Annual	Regulation 33 (3) (a) LODR	Integrated Financial Results (IFR) along with Declaration of unmodified/ modified opinion	Within 60 days from the end of the financial year along with audit report Within 120 days from the end of such financial year (For under IBC companies, in case Resolution plan is approved during last quarter)	Saturday, 30 May, 2026 (Considering the BM is scheduled on the last date i.e., May 30, 2026)	Note 9
SEBI	Annual	Regulation 24A	Annual Secretarial Compliance Report	Within 60 days of the end of Financial Year	Saturday, 30 May, 2026	-
SEBI	Annual	Regulation 26 (3) LODR	Annual affirmations for compliance with code of conduct	At the 1st BM in every Financial Year and after the approval of the board the same has to be placed before shareholders in the Annual Report as a part of Corporate Governance Report	Saturday, 30 May, 2026	-
SEBI	Quarterly	Regulation 47 LODR	Newspaper Publication of audited Financial Results in Quick Response Code (QR Code) to access the financials virtually	within 48 hours of Board Meeting	Tuesday, 2 June, 2026	Note - 8

ABHISHEK WAGH & ASSOCIATES

Practicing Company Secretaries, Mumbai

Website: www.csabhishekwagh.com • Email id: abhishek@csabhishekwagh.com • Mob: 9920266662

Secretarial Compliances Activity Sheet for Q1 (For March 31, 2026 quarter and year-end)

Regulatory	Interval	Regulation	Compliance/Disclosures/Report	Timeline	Due Date	Reference Note
SEBI	Quarterly	Regulation 46 LODR	Update the following on website of the Company: 1. Notice of Board Meeting held for considering the Financial Results 2. Adopted Annual Financial Results along with the Declaration unmodified/modified opinion of Auditor 3. Shareholding Pattern	Within 2 working days of the particular compliance	-	-
MCA	After every Board / Committee meeting	Section 118	Minutes of the Board Meeting and Committee Meeting shall be entered in minutes book	within 30 days of the Board / Committee meeting	Monday, 29 June, 2026	Note 11
MCA	Annual	Chapter 5 & Rule 16 of the Companies Act 2013 (Acceptance of Deposits) Rules, 2014	Form DPT 3	yearly return for filing return of deposit or particulars of transaction not considered as deposit or both	Tuesday, 30 June, 2026	-
MCA	Annual	Section 117	Form MGT-14 - Filing of resolutions with MCA regarding Board Report and Annual Accounts	30 days from the date of financial statements and Board Report approved by the Board of Directors	Tuesday, 30 June, 2026	-

Note:

- Thursday, March 26, 2026, (Shri Ram Nawami) Saturday, March 28, 2026, Sunday, March 29, 2026 and Tuesday, March 31, 2026 (Shri Mahavir Jayanti) are Trading Holidays before the quarter end.
- As per SEBI Circular No. SEBI/HO/ISD/ISD-PoD-2/P/CIR/2025/55 dated April 21, 2025, the PANs of relatives of Designated Persons are required to be frozen during the trading window closure period, i.e., from the preparation of financial results until their declaration, with effect from January 1, 2026.

ABHISHEK WAGH & ASSOCIATES

Practicing Company Secretaries, Mumbai

Website: www.csabhishekwagh.com • **Email id:** abhishek@csabhishekwagh.com • **Mob:** 9920266662

3. MCA vide The Companies (Appointment and Qualification of Directors) Amendment Rules, 2025 has changed the timeline for doing the KYC by DIN holders. Accordingly, DIN holders who have done KYC previously on 30th September 2025 (FY 2024-25) are required to do the KYC on or before June 30th, 2028 (FY 2027-28). Further, in case of change in personal mobile number, email address or residential address of DIN holder, then such change is required to be intimated within 30 days of such change in Form DIR-3KYC Web.
4. Friday, April 3, 2026 (Good Friday) is a Trading Holiday.
5. Filing of the SDD Certificate on quarterly basis is **mandatory** if the listed entity has **not complied** with SDD-related provisions. The listed entity to whom the provisions of Regulation 24A of SEBI(LODR) Regulations, 2015 are not applicable and complied with the SDD-related provisions, are required to confirm compliance status of SDD by submitting SDD Compliance Certificate of PCS within 60 days from the end of the Financial Year
6. The ICGR shall include –

Sr. No.	Particular	Sr. No.	Particular
a.	Composition of Board of Directors	b.	Composition of Committee
c.	Meeting of Board of Directors	d.	Meeting of Committees
e.	Affirmations	f.	Investor Grievance Redressal Report
g.	Disclosure of Loans / Guarantees / Comfort Letters / Securities Etc.	h.	Acquisition of shares or voting rights by listed entities in an unlisted company, aggregating to 5% or any subsequent change in holding exceeding 2%
i.	Imposition of fine or penalty which are lower than the monetary thresholds specified under Para A (20) of Part A of Schedule III of LODR.	j.	Updates on ongoing tax litigations or disputes
k.	Website affirmations	l.	Affirmations w.r.t. compliance with corporate governance provisions

7. The outcome of Board Meeting, wherein audited financials and declaration of unmodified/modified opinion of the statutory auditor was approved, shall be given as per the following timeline:
 - a. **Within 30 minutes:** If the board meeting closes during the trading hours or not more than 3 hours before the opening of next trading day.
 - b. **Within 3 hours:** if the board meeting ends after normal trading hours but at least three hours before the start of the next trading day's normal hours.
8. The Listed Entity may continue to publish the financial results with auditors modified opinion along with the QR Code.

ABHISHEK WAGH & ASSOCIATES

Practicing Company Secretaries, Mumbai

Website: www.csabhishekwagh.com • **Email id:** abhishek@csabhishekwagh.com • **Mob:** 9920266662

9. Discontinued **Disclosures Now Integrated Elsewhere**

The following regulatory disclosures have been discontinued as standalone filings and are now integrated with other periodic disclosures:

Regulation	Previous Disclosure	Now Integrated With
Reg. 13(1)	Quarterly Investor Grievance Report	Integrated Corporate Governance Report
Reg. 32(1)	Quarterly Statement of Deviation/Variation	Integrated Financial Results
Reg. 30	Quarterly Disclosure of Outstanding Defaults on Loans/Debt Securities	Integrated Financial Results

10. The following disclosures fall under the **Single Filing System**, meaning that companies are required to upload a particular disclosure on only one stock exchange, and it will be automatically disseminated to the other stock exchanges:

- Integrated Filing – Governance under Regulation 27(2)
- Reconciliation of Share Capital Audit Report under Regulation 76 of the DP Regulations
- Integrated Filing – Financials under Regulation 33

11. In case of Specified IFSC Public company and all IFSC Private companies the minutes of every meeting of its Board of Directors /committee of the Board, to be prepared and signed at or before the next Board /committee meeting.

“Talent and intelligence are abundant; courage is not.”