

ABHISHEK WAGH & ASSOCIATES

Practicing Company Secretaries, Mumbai

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

Secretarial Compliances Activity Sheet for Q2 (For June 30, 2026 quarter end)

Unlisted private and public companies should follow only the Compliances marked as 'MCA' and 'RBI'

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, 30 June, 2026	-
			Notice to Directors regarding trading window closure	Before end of the quarter	Tuesday, 30 June, 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	Thursday, 25 June, 2026	-
MCA	Annual / Event based	Section 184(1)	Form MBP-1 - Disclosure of Interest and other Directorships by Directors	In Immediately next board meeting after change in the previous disclosure		-
SEBI	Quarterly	Regulation 74(5) DP Regulations	RTA Certificate	Within 15 days from the receipt of certificate from RTA	Wednesday, 15 July, 2026	-
RBI	Annual	Foreign Exchange Management (Non-Debt Instruments) Rules, 2019	FLA Return	15 July every year	Wednesday, 15 July, 2026	
SEBI	Quarterly	Regulation 27(2) (a)	Integrated Corporate Governance Report (ICGR) or Non Applicability of CG disclosure	Within 30 days from the end of the quarter.	Thursday, 30 July, 2026	Note 1&3
SEBI	Quarterly	Regulation 31 (1) (b)	Disclosure of Shareholding Pattern	Within 21 day from the end of the quarter	Tuesday, 21 July, 2026	-
SEBI	Quarterly	SEBI Circular	SDD Certificate	Within 21st day from the end of the quarter	Tuesday, 21 July, 2026	Note 2
SEBI	Quarterly	Regulation 76 of DP Regulations	Share Capital Reconciliation Report	Within 30 days from the end of the Quarter.	Thursday, 30 July, 2026	-

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SEBI	Quarterly	Regulation 55A of DP Regulations	Excel of Share Capital Reconciliation Report	Within 30 days from the end of the Quarter.	Thursday, 30 July, 2026	Note 3
MCA	Quarterly	Section 173	Notice of Board Meeting and Audit Committee Meeting	At least 7 days before the Board Meeting	Friday, 7 August, 2026 (Considering the BM is scheduled on the last date i.e., August 14, 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)	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, 11 August, 2026 (Considering the BM is scheduled on the last date i.e., August 14, 2026)	-
SEBI	Quarterly	Regulation 33	Board Meeting to approve the quarterly unaudited Standalone and Consolidated financials along with Limited Review Report of the Auditor	Within 45 days of the end of the Quarters	Friday, 14 August, 2026 (Considering the BM is scheduled on the last date i.e., August 14, 2026)	-
SEBI	Quarterly	Regulation 30 (6)	Outcome of Board Meeting - Disclosure of Financials Statements	Disclose Financial Statements approved by the Board to stock exchange(s) within 30 minutes or within 3 hours of Board Meeting	Friday, 14 August, 2026 (Considering the BM is scheduled on the last date i.e., August 14, 2026)	Note 4

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Regulatory	Interval	Regulation	Compliance/Disclosures/Report	Timeline	Due Date	Reference Note
SEBI	Quarterly	Regulation 33 (3) (a)	Integrated Financial Results (IFR) along with Limited Review Report IFR shall include- 1. Quarterly unaudited financials 2. Statement on deviation or variation for proceeds of funds raised 3. Disclosure of outstanding default on Loans and Debt Securities 4. Disclosure of Related Party Transactions	Within 45 days from the end of the quarter Within 90 days from the end of the quarter (For under IBC companies, in case Resolution plan is approved in the same quarter)	Friday, 14 August, 2026 (Considering the BM is scheduled on the last date i.e., August 14, 2026)	Note 1
SEBI	Quarterly	Regulation 47	Newspaper Publication of Unaudited Financial Results and Quick Response Code (QR Code) to access the financials virtually	within 48 hours of Board Meeting	Sunday, 16 August, 2026 (Considering the BM is scheduled on the last date i.e., August 14, 2026)	Note - 5
SEBI	Quarterly	Regulation 46	Update the following on website of the Company: 1. Notice of Board Meeting held for considering the Financial Results 2. Unaudited Financial Results along with the Limited Review Report of Auditor 3. Shareholding Pattern	Within 2 working days of the particular compliance		-
MCA	Yearly	Section 134	Board Meeting for Approval of Boards Report / Annual Report / Notice of AGM	before the AGM	Sunday, 6 September, 2026 (Considering the AGM is held on 30 September, 2026)	

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Regulatory	Interval	Regulation	Compliance/Disclosures/Report	Timeline	Due Date	Reference Note
MCA / SEBI	Yearly	Section 101	Notice of AGM	21 days before the AGM (excluding the date of dispatch of notice and the date of AGM)	Monday, 7 September, 2026 (Considering the AGM is held on 30 September, 2026)	-
MCA	Yearly	Section 96	Annual General Meeting	Within 6 Months from the end of FY	Wednesday, 30 September, 2026	-
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, 5 October, 2026	-
MCA	Annual	Section 117	Form MGT-14 - Filing of resolutions with MCA regarding approval of Board Meeting for Approval of Boards Report / Annual Report / Notice of AGM	30 days from the date of Board Meeting	Monday, 5 October, 2026	-
MCA	Annual	Section 153 and Rule 12A of the Companies (Appointment and Qualification of Directors) Rules, 2014	DIR-3 KYC and DIR-3 KYC Web	once every three consecutive financial years	on or before 30 June of relevant Financial Year	Note 6

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Note:

1. 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.	Acquisition of shares or voting rights by listed entities in an unlisted company, aggregating to 5% or any subsequent change in holding exceeding 2%	h.	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.
i.	Updates on ongoing tax litigations or disputes		

2. Mandatory Filing of SDD Certificate

Filing of the SDD Certificate is mandatory if the listed entity has not complied with SDD-related provisions.

3. Single Filing System for Specific Disclosures

Under the Single Filing System, disclosures made on **one** stock exchange shall be **automatically disseminated** to all other stock exchanges. This applies to:

- Integrated Corporate Governance Report under Regulation 27(2)
- Reconciliation of Share Capital Audit Report under Regulation 76 of SEBI (Depositories and Participants) Regulations
- Integrated Financial Results under Regulation 33

4. Timeline for Outcome of Board Meeting on Financial Results

Where the Board Meeting includes approval of audited financials and the declaration of auditor opinion (modified/unmodified), the disclosure of outcome must be made as follows:

- **Within 30 minutes:** If the meeting ends during trading hours or within 3 hours before market opening on the next trading day.
- **Within 3 hours:** If the meeting ends after trading hours but at least 3 hours before the start of the next trading day.

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5. Publication of Financial Results in Newspapers

Listed entities have the following options for publishing financials in newspapers:

- **Optional:** Full financial results
- **Mandatory:** QR code and details of the webpage where full financials are available

6. Director KYC (DIR-3 KYC / DIR-3 KYC Web)

Under the previous regime, every individual holding a Director Identification Number (DIN) was required to file the KYC form annually on or before 30 September of each financial year. From FY 2026-27, this frequency has been revised:

1. Directors now need to file Form DIR-3-KYC-Web once every three consecutive financial years.
2. The due date for filing is on or before 30 June of the relevant year.