

## COMPLIANCE CALENDAR PROVIDING INDICATIVE COMPLIANCES FOR THE FOURTH QUARTER OF FY 2024-25

January 2025						
Sr. No.	Particulars	Regulation/ Section/ Circular	Timeline	SE Filing		
				PDF	XBRL	
1.	Freezing of PAN of designated persons	SEBI Circular No. SEBI/HO/ISD/ISD-PoD-2/P/CIR/2023/124 dated July 19, 2023	2 trading days prior to freeze start date	NA	NA	
2.	Closure of Trading Window	Schedule B of SEBI (PIT) Regulations, 2015	Before the end of the quarter i.e., before December 31, 2024, up till 48 hours from the date of declaration/ Announcement of Un-Audited Financial Results for the quarter ended on December 31, 2024	✓	✓	
3.	Manner of filing certificate for surrender of certificate of security	Regulation 74(5) of SEBI (DP) Regulations, 2018	Within 15 days of receipt of certificate from the RTA	✓	NA	
4.	Shareholding Pattern	Regulation 31 of SEBI (LODR) Regulations, 2015	Within 21 days from the end of each quarter i.e., <b>January 21, 2025</b>	NA	✓	
5.	Statement on Redressal of Investor Grievance	Regulation 13 of SEBI (LODR) Regulations, 2015	Within 30 days from the end of each quarter i.e., <b>January 30, 2025</b>  <i><b>Note:</b> Integrated Filing (IG) filing for QE Dec 2024 – Time period of 45 days i.e. upto February 14, 2025 is provided</i>	NA	✓ (2 filings: Routine & IG)	
6.	Compliance Report on Corporate Governance	Regulation 27 of SEBI (LODR) Regulations, 2015	Within 30 days from the end of each quarter i.e., <b>January 30, 2025</b>  <i><b>Note 1A:</b> IG filing for QE Dec 2024 – Time period of 45 days i.e. upto February 14, 2025 is provided</i>  <i><b>Note 1B:</b> In quarterly IG filing of CG report, L Co. is also required to report details of:</i> <i>a. Acquisition of shares/VR in Unlisted Co. aggregating to 5% or subsequent change exceeding 2%;</i>	NA	✓ (2 filings: Routine & IG)	

			<i>b. Imposition of all fines (i) lower than 1 Lac by Sectorial Regulator/EA; (ii) lower than 10 Lac by Judicial body or other authority; and</i> <i>c. Updates on ongoing tax litigations or disputes</i>		
7.	Reconciliation of share capital audit report	Regulation 76 of SEBI (DP) Regulations, 2018	Within 30 days from the end of each quarter i.e., <b>January 30, 2025.</b>	✓	✓

**Note:** Integrated Filing (**IG**) is a concept introduced by SEBI vide its Circular dated December 31, 2024 for the point of view of facilitating ease of doing business. SEBI has introduced two models i.e. (Integrated Filing – Governance) and (Integrated Filing – Financial) for which separate XBRL modules have been provided by the Stock Exchanges.

Currently, IG filing needs to be made on Stock Exchange Portals in addition to the routine compliances,

February 2025					
Sr. No.	Particulars	Regulation/ Section/ Circular	Timeline	SE Filing	
				PDF	XBRL
1.	Prior Intimation of Board Meeting for considering Financial Results	Regulation 29 of SEBI (LODR) Regulations, 2015	2 working days prior to Board Meeting (BM) (excluding the date of intimation & date of meeting)	✓	✓
2.	Outcome of Board Meeting	Regulation 30 of SEBI (LODR) Regulations, 2015  \$XBRL filing required only for following: (a) Dividend (b) Buy-back I Bonus Issue (d) Voluntary Delisting	If conclusion time of BM is <u>before</u> normal trading hours – Within 30 minutes of conclusion of BM;  If conclusion time of BM is <u>after</u> normal trading hours – Within 3 hours of conclusion of BM.  XBRL, if applicable – Within 24 hrs of uploading of PDF Disclosure	✓	\$✓
3.	Financial results	Regulation 30 of SEBI (LODR) Regulations, 2015	If conclusion time of BM is <u>before</u> normal trading hours – Within 30 minutes of conclusion of BM;  If conclusion time of BM is <u>after</u> normal trading hours – Within 3 hours of conclusion of BM.  XBRL – Within 24 hrs of conclusion of BM  <i><u>Note:</u> Presently, Integrated Filing (IG) filing for QE Dec 2024 in PDF – Within 45 days i.e. upto February 14, 2025</i>	✓ (2 filings: Routine & IG)	✓
4.	Statement of deviation(s) or variation(s)	Regulation 32 of SEBI (LODR) Regulations, 2015	PDF – Within 45 days from end of the quarter year along with the declaration of the financial results	✓ (2 filings: Routine & IG)	✓

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			Routine XBRL – Within 24 hours of PDF uploading  <i><b>Note:</b> Integrated Filing (IG) filing for QE Dec 2024 – Within 45 days i.e. upto February 14, 2025</i>		
5.	Quarterly disclosure of outstanding default on loans / debt securities	Regulation 30 r/w section V-B of the Master Circular	Integrated Filing (IG) filing for QE Dec 2024 – Within 45 days i.e. upto February 14, 2025	✓	-
6.	Publication of Financial Results	Regulation 47 of SEBI (LODR) Regulations, 2015	Within 48 hours of conclusion of Board Meeting.  <i><b>Note:</b> Companies may only have a QR Code and the details of the webpage published where complete financial results are assessable.</i>	-	-
7.	Submission of newspaper advertisement	Regulation 30 read with sub-para 12, Para A Part A Schedule III	Within 12 hours of publication of notice in newspapers	✓	-
<b>Investor Meet Compliances</b>					
8.	Disclose the Schedule for analysts or institutional investors meet.	Clause 15 (a) (i) of Part A of Schedule III of the SEBI LODR Regulations, 2015.	At least 2 working days in advance [excluding the date of the intimation and the date of the meet]	✓	-
9.	Prior disclosure of presentations prepared for analysts or institutional investors meet.	Clause 15 (a) (ii) of Part A of Schedule III of the SEBI LODR Regulations, 2015.	Before the beginning of such event.	✓	-
<b>Post Earnings or Quarterly Calls Compliances</b>					
10.	Audio recordings of post earnings calls	Clause 15 (b) (i) of Schedule III of the SEBI LODR Regulations, 2015.	Website upload: Before the next trading day or within 24 hrs from the	-	-

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			conclusion of such call, whichever is earlier.		
11.	Video recordings of post earnings or quarterly calls	Clause 15 (b) (ii) of Schedule III of the SEBI LODR Regulations, 2015.	Website upload: Within 48 hrs from the conclusion of such call.	-	-
12.	Disclosure of transcripts of post earnings/quarterly calls	Clause 15 (b) (iii) of Schedule III of the SEBI LODR Regulations, 2015.	Website upload & Stock Exchange filing: Within 5 working days of the conclusion of such calls.	✓	-

March 2025						
Sr. No.	Particulars	Regulation/ Section/ Circular	Timeline	SE Filing		
				PDF	XBRL	
1.	Freezing of PAN of designated persons	SEBI Circular No. SEBI/HO/ISD/ISD-PoD-2/P/CIR/2023/124 dated July 19, 2023	2 trading days prior to freeze start date  <b>March 27, 2025</b>	NA	NA	
2.	Closure of Trading Window	Schedule B of SEBI (PIT) Regulations, 2015	Before the end of the quarter i.e., before March 31, 2025, up till 48 hours from the date of declaration/  Announcement of Audited Financial Results for the quarter and year ended on March 31, 2025.	✓	✓	
3.	Form CSR-2	Notification on amendment of Rule 12 of Companies (Accounts) Rules, 2014	On or before March 31, 2025	MCA e-Filing required		
4.	Performance Evaluation in separate meeting of ID	Section 149 read with Schedule IV of the Companies Act, 2013 and Regulation 25(3) of SEBI (LODR) Regulations, 2015	Minimum 1 meeting to be held in FY 2024-25 for L Co.  <i>Note: Schedule II, Part F provides for L Co. to endeavour to have atleast 2 ID meetings (Non-mandatory).</i>	-		
5.	Risk Management Meeting	Regulation 21 of SEBI (LODR) Regulations, 2015	Minimum 2 RM meetings to be held in FY 2024-25.	-		
6.	Omnibus Approval for RPT for FY 2025-26	Section 177 read with Rule 6A of Companies (Meeting of Board and its Powers) Rules, 2014	Our recommendation to procure Audit Committee/Board approval in order to avoid compliance hurdle in RP transactions.	-		

**Disclaimer:** Please note that the contents of this calendar are solely for the purpose of providing information to our Clients on the generic requirements and an overview under SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, SEBI (Substantial Acquisition Of Shares And Takeovers) Regulations, 2011, SEBI (Prohibition Of Insider Trading) Regulations, 2015, FEMA and the Companies Act, 2013 and rules framed thereunder. The contents of this documents shall be used as internal reference and may differ based on the compliance needs of each Client. The contents shall not, as a whole or any part thereof, in any form or manner, be considered or construed as a legal opinion or advice.

The contents of this compliance calendar are based on the notifications and amendments upto January 17, 2025 and may differ in future dates based on regulatory changes.

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