

CALENDAR PROVIDING INDICATIVE COMPLIANCES FOR 1ST QUARTER OF FY 2025-26

April 2025					
Sr. No.	Particulars	Regulation/ Section/ Circular	Timeline	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: March 27, 2025	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 AFR	✓	✓
3.	Disclosure of encumbrance of shares from Promoters	Reg 31(4) SEBI (Takeover) Regulations, 2011	Within 7 <u>working days</u> from the end of the FY: April 09, 2025	✓	NA
4.	Manner of filing certificate for surrender of certificate of security	Reg 74(5) of SEBI (DP) Regulations, 2018	Within 15 days of receipt of certificate from the RTA	✓	NA
5.	Shareholding Pattern	Reg 31 of SEBI Listing Regulations, 2015	Within 21 days from the end of each quarter April 21, 2025	NA	✓
6.	Statement of Grievance Redressal Mechanism	Reg 13 of SEBI Listing Regulations, 2015	Within 30 days from the end of each quarter	NA	✓ (API- Single SE filing only)
7.	Compliance Report on Corporate Governance Report	Reg 27 of SEBI Listing Regulations, 2015	April 30, 2025 <u>Combined Filing</u> required through IF-Governance (IG): Additionally, L Co. to also report: a. Acquisition of shares/VR;	NA	✓ (API- Single SE filing only)

			<p>b. Imposition of fines; and c. Updates on ongoing tax litigations/disputes</p>		
8.	Initial Disclosure requirements for Large Entities	SEBI Circular No. SEBI/HO/DDHS/P/CIR/2021/6 13 dated April 13, 2022	<p>Within 30 days from the beginning of the FY</p> <p>April 30, 2025</p>	✓	NA
9.	Reconciliation of share capital audit report	Reg 76 of SEBI (DP) Regulations, 2018	<p>Within 30 days from the end of the quarter:</p> <p>April 30, 2025</p>	✓	✓ (API- Single SE filing only)
10.	Payment of Annual Fees	Reg 14 of SEBI Listing Regulations, 2015	<p>Within 30 days from the end of the quarter:</p> <p>April 30, 2025</p>		-
11.	MSME Form 1	Section 405 of the Companies Act, 2013 read with MCA Notification dated 22 nd January, 2019 and 15 th July, 2024	<p>Within 30 days from the end of half year.</p> <p>April 30, 2025</p>		Filing with MCA
12.	Transfer to separate Unspent CSR Account (Ongoing activities)	Section 135(6) of the Companies Act, 2013	<p>Within 30 days from the end of the financial year</p> <p>April 30, 2025</p>		-
13.	DIR-3 KYC/WEB	Rule 12A of the Companies (Appointment and Qualification of Directors) Rules, 2014	<p>On or before September 30, 2025</p>		Filing with MCA

May 2025					
Sr. No.	Particulars	Regulation/ Section/ Circular	Timeline	PDF	XBRL
1.	Annual Disclosure for Large Entities	SEBI Circular No. SEBI/HO/DDHS/P/CIR/2021/613 dated April 13, 2022	Within 45 days from end of the financial year i.e. May 15, 2025	✓	NA
2.	Report of Monitoring Agency	Reg 32(6) of SEBI Listing Regulations, 2015	Within 45 days from the end of each quarter May 15, 2025	✓	NA
3.	Reconciliation of Securities Capital Audit Report	Section 42 read with Rule 9A of Companies (Prospectus and Allotment of Securities) Rules, 2014	Within 60 days from the conclusion of each half year. By May 30, 2025	Filing with MCA (e-Form PAS-6)	
4.	Prior Intimation of Board Meeting for financial results	Reg 29 of SEBI Listing Regulations, 2015	2 clear working days prior to the Board Meeting BM to be conducted latest by May 30, 2025	✓	✓
5.	Outcome of Board Meeting	Reg 30 of SEBI Listing Regulations, 2015. *XBRL required only for following: (a) Dividend (b) Buy-back (c) Bonus Issue (d) Voluntary Delisting	If conclusion time of BM is: a. during trading hours – Within 30 minutes; b. after trading hours – Within 3 hours XBRL (if applicable) within 24 hrs of PDF upload	✓	✓*
6.	Financial results	Reg 30 of SEBI Listing Regulations, 2015	If conclusion time of BM is: a. during trading hours – Within 30 minutes; b. after trading	✓	✓ <u>Combined Filing</u> required through IF-Financial.

			hours – Within 3 hours		
7.	Disclosure of Related Party Truncations	Reg 23 of SEBI Listing Regulations, 2015	Integrated Filing (Financial) –	NA	
8.	Quarterly disclosure of outstanding default on loans / debt securities	Regulation 30 r/w section V-B of the Master Circular	On the same day of submission of PDF of financial results.		
9.	Statement of Deviation or variation & Impact Audit qualification	Reg 32 & Reg 33(3)(d) of SEBI Listing Regulations, 2015 respectively			
10.	Submission of Newspaper Advertisement	Reg 47 of SEBI Listing Regulations, 2015	Within 48 hrs of conclusion of Board Meeting. Note: QR Code mandatory	✓	NA
11.	Submission of copy of Newspaper Advertisements after publication of financial results.	Reg 30(6) of SEBI Listing Regulations, 2015 read with Schedule III [Part A (sub para 12)]	Within 12 hrs of advertisement in newspapers	✓	NA
12.	Website Update	Reg 46(3) of SEBI Listing Regulations, 2015	Within 2 working days from date of change/update in content	NA	
13.	Annual Secretarial Compliance Report	Reg 24A (2) of SEBI Listing Regulations, 2015 Note: LCo. to whom CG is not applicable are required to submit SDD certificate with SE by April 21, 2025.	Within 60 days from end of the financial year i.e. upto May 30, 2025	✓	✓
14.	Appointment of Cost Auditor	Section 148 of the Companies Act, 2013 read with Rule 6(1) of the Companies (Cost Records and Audit) Rules, 2014	Within 30 days of the Board Meeting in which appointment was made or 180 days of the	Filing with MCA (e-Form CRA-2)	

			commencement of every financial year, whichever is earlier		
15.	Appointment of Internal Auditor & Secretarial Auditor	Section 117 read with Section 179(3) of the Companies Act, 2013. Note: Information shall also be updated with Stock Exchanges separately in their respective Corporate Information page.	Within 30 days of the Board Meeting in which appointment was made		Filing with MCA (e-form MGT-14)
16.	Filing of Cost Audit Report	Section 148 read with Rule 6(6) of the Companies (Cost Records and Audit) Rules, 2014	Within 30 days of the receipt of Cost Audit Report		Filing with MCA (e-Form CRA-4)
17.	Annual Return of LLP	Section 35 read with rule 25(1) of Limited Liability Partnership Rules, 2009	By May 30, 2025		Filing with MCA (e-Form 11 LLP)
<u>Investor Meet Compliances</u>					
18.	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 DOI & DOM]	✓	NA
19.	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.	✓	NA
<u>Post Earnings or Quarterly Calls Compliances</u>					
20.	Audio recordings of post earnings calls	Clause 15 (b) (i) of Schedule III of the SEBI LODR Regulations, 2015.	<u>Website upload:</u> Before the next trading day or 24 hrs from the conclusion of call, whichever earlier.	Recommend to also provide a link to SE	NA
21.	Video recordings of post earnings or quarterly calls	Clause 15 (b) (ii) of Schedule III of the SEBI LODR Regulations, 2015.	<u>Website upload:</u> Within 48 hrs from the conclusion of such call.	Recommend to also provide a link to SE	NA

22.	Disclosure of transcripts of post earnings/quarterly calls	Clause 15 (b) (iii) of Schedule III of the SEBI LODR Regulations, 2015.	<u>Website upload & SE filing</u> : Within 5 working days of the conclusion of such calls.	✓	NA
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June 2025					
Sr. No.	Particulars	Regulation/ Section/ Circular	Timeline	PDF	XBRL
1.	Return on Deposit/ Non-Deposits	Section 73 read with Rule 16 of the Companies (Acceptance of Deposits) Rules, 2014	On or before June 30, 2025	Filing with MCA (e-Form DPT-3)	
2.	Dematerialization of shares	Rule 9B of Companies (Prospectus and Allotment of Securities) Rules, 2014 read with Notification dated 12th February, 2025	On or before June 30, 2025	NA	
3.	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 (i.e. June 26, 2025)	NA	NA
4.	Closure of Trading Window	Schedule B of SEBI (PIT) Regulations, 2015	Before the end of the quarter i.e. before June 30, 2025 up till 48 hours from the date of declaration/ Announcement of financial Results for the Quarter ended on June 30, 2025	✓	✓
5.	Annual Return on Foreign Liabilities and Assets	FEMA, 1999 (A.P. (DIR Series) Circular No. 45 dated March 15, 2011)	By July 15, 2025	✓	NA

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.