

Corporate  
Advisory  
Division



**Gear up for ROC Annual  
Filing 2015 !**

A blurred background image showing a pen resting on a document with data tables. The document appears to be a financial or regulatory filing, with columns of numbers and text. The overall color scheme is blue and white.

**ROC Annual Filing**

# Annual Filing Matrix (1 of 2)

E-Forms	Applicability	Attachment	Due Date	Remarks/Comments
<b>MGT-14 : Form 23</b> <i>[(Section 117(1))]</i> <ul style="list-style-type: none"> <li>Board's Approval for Financial Statements</li> <li>Board's Approval for Board's Report</li> </ul>	All Companies except Private Companies	Certified true Copy of Board Resolution	30 days from the date of Board Meeting	Private companies are no more required to file the e-form MGT-14 to the ROC <i>(Notification dated June 5, 2015)</i>
<b>ADT-1 : Form 23B</b> <i>[(Section 139(1))]</i> Auditor's Appointment	All Companies	<ul style="list-style-type: none"> <li>Copy of intimation sent by Company</li> <li>Copy of written consent given by auditor</li> <li>Copy of AGM Resolution</li> </ul>	15 days from the date of Annual General Meeting	<ul style="list-style-type: none"> <li>Responsibility for filling ADT-1 is shifted from Auditor to Company</li> <li>ADT 1 is required only for Appointment and not for Ratification</li> </ul>
<b>AOC-4 : Form 23 AC &amp; 23 ACA</b> <i>[(Section 137)]</i> Filing of Financial Statements	All Companies	<ul style="list-style-type: none"> <li>Copy of Financial Statements including Directors Report &amp; Auditors Report</li> <li>CSR policy(S.135(4))</li> <li>Details of other Entity</li> <li>AOC-1 (Statement of subsidiary )</li> </ul>	October 31, 2015	<ul style="list-style-type: none"> <li>Exceeds the filing size, Then Attachments can be filled in additional form i.e. AOC 4 Addendum</li> </ul> Additional attachment if applicable <ul style="list-style-type: none"> <li>Details of comments of CAG</li> <li>Supplementary test audit report (S. 143)</li> </ul>
<b>AOC-4 XBRL : 23 AC &amp; ACA XBRL</b> <i>[(Section 137)]</i> Filing of XBRL document for financial statements	<ul style="list-style-type: none"> <li>All Listed Companies</li> <li>All other Companies having - Paid up capital of 5 crore or more or Turnover of 100crore or more</li> </ul>	Financial Statements in XBRL Form	October 31, 2015	<ul style="list-style-type: none"> <li>Statement of the fact and reason for not adopting balance sheet in the AGM</li> <li>Statement of the fact and reason for not holding AGM</li> <li>Approval letter of extension of financial year or AGM</li> </ul>
<b>AOC-4 CFS (New Form)</b> <i>[(Section 137)]</i>	In case Company has Subsidiary/Associate Company.	-	November 30, 2015	<ul style="list-style-type: none"> <li>AOC 4-CFS to be filled in addition to form AOC4 OR AOC 4 XBRL (as the case may be)</li> <li>The form is not yet available for filling.</li> </ul>
<b>MGT 15 (New Form)</b> <i>[(Section 92(1))]</i> Report on Annual General Meeting	All Listed Companies	No additional attachment required	Within 30 days of AGM	Last year MGT 15 was attached to E-form GNL 2 and now separate E-form for MGT 15 is available

# Annual Filing Matrix (2 of 2)

E-Forms	Applicability	Attachment	Due Date	Remarks/Comments
<b>MGT 7 : Form 20B</b> <i>[[Section 92(1)]</i>  Filing of Annual Return	All Companies	<ul style="list-style-type: none"> <li>List of share holders and debenture holders</li> <li>MGT 8 in case of :-                             <ol style="list-style-type: none"> <li>All Listed Companies</li> <li>All other Companies having                                     <ul style="list-style-type: none"> <li>- Paid up capital of 10 Crore or more</li> <li><b>or</b></li> <li>- Turnover of 50 Crore or more.</li> </ul> </li> </ol> </li> </ul>	October 31, 2015  <b>OR</b> within 60 days of AGM Which ever is Later	<b>Signing of Annual Return:</b> <b>a) For OPC &amp; Small Company</b> <ul style="list-style-type: none"> <li>Company Secretary, if there is no CS then the director.</li> </ul> <b>b) For Other Companies</b> <ul style="list-style-type: none"> <li>Director &amp; Company Secretary, if there is no CS then the Company Secretary in Practice.</li> </ul> <p>Additional Important Disclosures to be made in MGT 7</p> <ul style="list-style-type: none"> <li>Details of Unsecured Loans</li> <li>Remuneration of directors and Key Managerial Personnel.</li> <li>Declaration that the Company has made all the compliances during the year.</li> <li>Details relating to Penalties and Punishments</li> </ul>

## POINTS TO NOTE:

- The details of annual return (MGT 7) pertain to March 31 and not date of AGM as required under the earlier annual return (Form 20B)
- Now the Profit and Loss Account of the companies is available on public domain !
- The attachments of E form shall duly signed (SD/- Not allowed)
- No physical signing of Annual Return required
- Special Resolution passed at AGM to be filled in MGT 14
- Additional Directors may be regularized at AGM , in such case, file form DIR 12 within 30 days of AGM.
- DSC should be role checked & active
- In the recent past the Annual Filing Forms have been modified twice. Thus, ensure the filled form is the latest version and upload the same soon.



# Draft Minutes of AGM (1 of 4)

**As the Secretarial Standard 1 & 2 have become effective from July 1,2015, the Minutes of the Annual General Meeting should be drafted carefully taking into consideration the provisions / directions under Secretarial Standards and Rule 25 of the Companies (Management and Administration) Rules, 2014.**

**MINUTES OF THE PROCEEDINGS OF THE (Sr. No. of Meeting) ANNUAL GENERAL MEETING OF MEMBERS OF (Name of Company), HELD ON (Day), (Month) (Date), 2015 FROM (Meeting Start Time) TO (Meeting End Time) AT THE (Place of AGM within local limits of city/town/village where registered office is situated)**

**PRESENT**

**Directors**

<b>Mr. (Name of Chairman)</b>	<b>Chairman</b>
<b>Mr. (Name of Directors in alphabetical order or in any logical manner)</b>	

**Invitees**

<b>Mr. (Name of Statutory Auditor)</b>	<b>Statutory Auditor</b>
<b>Mr. (Name of Secretarial Auditor)</b>	<b>Secretarial Auditor</b>
<b>Mr. (Name of Debenture Trustee)</b>	<b>Debenture Trustee</b>
<b>Mr. (Name of Scrutinizer)</b>	<b>Scrutinizer</b>

**Company Secretary**

**Mr. (Name of Company Secretary)**

**Members**

In Person: [•] members holding [•] shares  
Through Proxy: [•] proxies representing [•] shares

Mr.[•] (Name of Chairman) elected as Chairman of the meeting. There after he occupied the chair.

The Chairman commenced the meeting by welcoming the Members to the [•] (Sr. No. of Meeting) Annual General Meeting and introduced all the dignitaries present on the dais and informed that Mr.[•] have expressed their inability to attend the meeting due to [•](Reason for not attending)

Chairman also introduced Mr. [•] of M/s. [•], Company Secretaries, as Scrutinizer, Mr.[•] representing M/s. [•], Statutory Auditors and Mr. [•] representing M/s [•], Secretarial Auditors of the Company.

The Chairman announced that the requisite quorum being present, the meeting was called to order.

The Chairman requested Mr. [•] (Name of Company Secretary) to brief the members about the voting procedure at the AGM and other related matters.

Thereafter the Company Secretary stated the following:

Copies of Annual Report, Annual General Meeting (AGM) Notice, Notice of e-voting etc. were sent to the members who have registered their email id with the Company / Depository participants (DPs) / Registrar and Share Transfer Agent (RTA). Members whose email ids were not registered with the Company / DPs / RTA were sent physical copies of AGM Notice, Annual Report and notice of e-voting through permitted mode.

## Draft Minutes of AGM (2 of 4)

In compliance with the Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 and Clause 35B of the Listing Agreement, the Company had engaged M/s. [•] as the Authorized Agency to provide remote e-voting facility to the members to cast their votes for resolutions as mentioned in the AGM notice dated [•]. The remote e-voting facility was available to the members from [•] to [•]

The remote e-voting event number (EVSN), user Id and password along with the detailed instructions for e-voting were provided in the notice of e-voting, sent along with the notice of Annual General Meeting.

The Company has appointed Mr.[•] of M/s. [•], Company Secretaries, [•] as the Scrutinizer to scrutinize the remote e-voting and poll process at the AGM in a fair and transparent manner.

The Statutory Auditor's Report and Secretarial Auditor's Report did not contain any qualification, observation or disclaimer.

The following documents and Registers were placed on table [•]

The Company Secretary requested the Chairman to proceed with the meeting.

Mr. [•], Chairman briefed the members about the operations and performance of the Company. The highlights of the briefing are as follows:

### **The Chairman also explained the members:**

About objective and implications of the business items as mentioned in the Notice of Annual General Meeting dated [•] and invited queries from the members on the agenda items.

The members raised some queries on the financial statements and operations of the Company etc. which were replied satisfactorily.

As per Sections 107 and 108 of the Companies Act, 2013, the members who have not casted their votes through remote e-voting facility can cast their votes through e-voting / poll at the venue.

### **VOTE OF THANKS**

The members applauded the performance of the Company and thanked the management for excellent investor servicing and management at the meeting.

The Chairman thanked the members for their participation and requested [•], Scrutinizer to commence the e-voting / poll process and requested him to submit the report latest by [•].

The procedure of e-voting / poll was explained to the members in detail. It was also informed to the members that the results of votes cast by members through remote e-voting and poll, on the basis of the report of the Scrutinizer, shall be announced not later than forty eight (48) hours of the conclusion of the meeting. The same shall also be submitted with the Stock Exchanges (Name of Stock Exchange ) and shall also be posted on the website of the Company.

Mr.[•], Scrutinizer conducted the e-voting / poll at the venue. The Company officials assisted the members in voting process.

The meeting was concluded after completion of voting process.

# Draft Minutes of AGM (3 of 4)

## Results of e-voting and poll on the ordinary and special businesses at the [•] Annual General Meeting of the Company held on [•]

On the basis of the Scrutinizer's Report of remote electronic voting and for the e-voting / poll conducted at the Annual General Meeting dated [•], the summary of which is mentioned hereunder, the Company announced the results of voting on [•] that all the resolutions for the Ordinary and Special businesses as set out in item no. 1 to [•] in the Notice of the [•] Annual General Meeting of the Company have been duly passed by the overwhelming majority. The summary of the Scrutinizer's Report is as follows:

Resolution	No Valid Votes	of	No. of Votes in favour	No. of Votes Against	No. of Invalid votes	Result
<b>Ordinary Business:</b>						
To receive, Consider and adoption of the Financial Statements of the Company for the financial year ended March 31, 2015	[•]		[•]	[•]	[•]	Ordinary Resolution passed with overwhelming/ requisite majority or Unanimously
Declaration of Dividend on equity Shares	[•]		[•]	[•]	[•]	<i>As above</i>
Re-appointment of Ms. [•] (DIN [•]) as a Director liable to retire by rotation	[•]		[•]	[•]	[•]	<i>As above</i>
Appointment/Ratification of the appointment of M/s.[•], Chartered Accountants,[•] (Registration No. [•]), as the Statutory Auditors of the Company and to fix their remuneration	[•]		[•]	[•]	[•]	<i>As above</i>
<b>Special Business (if any):</b>						

# Draft Minutes of AGM (4 of 4)

The Resolutions passed as per the above Results are as under:

## **Ordinary Business:**

### **1. To receive, consider and adopt the standalone financial statements of the Company for the financial year ended March 31, 2015**

**PROPOSED BY** :

**SECONDED BY** :

“Resolved that the audited standalone financial statements of the Company for the financial year ended March 31, 2015 together with the reports of the Board and Auditors thereon be and are hereby received, considered and adopted.”

### **2. Declaration of dividend on equity shares**

**PROPOSED BY** :

**SECONDED BY** :

“Resolved that the interim dividend of Rs. [•] per equity share of Rs[•] each paid to the members for the financial year 2014-15 as per the resolution passed by the Board of Directors at its meeting held on [•], is hereby confirmed.

Resolved further that a final dividend of Rs. [•] per equity share of Rs[•] each for the financial year 2014-15, as recommended by the Board, be and is hereby approved and declared.”

### **3. Re-appointment of [•] as a Director liable to retire by rotation**

**PROPOSED BY** :

**SECONDED BY** :

“Resolved that [•], who retires by rotation and being eligible offers [•] for re-appointment, be and is hereby re-appointed as a Director of the Company liable to retire by rotation.”

### **4. Ratification of the appointment of [•], Chartered Accountants, [•], as the Statutory Auditors of the Company and to fix their remuneration**

**PROPOSED BY** :

**SECONDED BY** :

“Resolved that pursuant to Section 139, 142 and other applicable provisions, if any, of Companies Act, 2013 and rules made thereunder and resolution passed by the members in their [•] AGM held on [•], the appointment of [•], Chartered Accountants, [•] (Registration no. [•]), as the Statutory Auditors of the Company to hold office till the conclusion of the AGM to be held in the calendar year 2017 be and is hereby ratified.

Resolved further that the Board of Directors of the Company be and is hereby authorised to fix the remuneration payable to Statutory Auditors for the financial year ending March 31, 2016.”

**DATE:**

**PLACE:**

**CHAIRMAN**

# Thank You....



## Advisory Services Group

### *Progress with Values*

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