

## **STATUTORY REGISTERS-BOOKS TO BE MAINTAINED BY COMPANIES UNDER COMPANIES ACT 2013 STATUTORY REGISTERS UNDER COMPANIES ACT 2013**

1. **INCORPORATION DOCUMENTS:** A company shall keep at its registered office:

- All Documents and Information as ORIGINALLY filed with ROC For Incorporation of Company (under Section-7 sub-section (1))
- To be preserved permanently till its dissolution under this Act by the Company.
- PCS who will Incorporate Company will maintain the copy of All the documents of Incorporation.

2. **MOA & AOA:** Company shall keep permanently at its registered office MOA & AOA of filed with ROC, duly Updated from time to time as per section -15.

Copies of MOA & AOA given to Members: A company shall, on being so requested by a member

- Send to him within 7 (seven) days of the request on Payment of such fess as prescribed in the Companies (Register offices and Fees) Rules, 2014 a copy of: MOA & AOA

Penalty: If a company makes any default in complying with the provisions of this section, the company and every officer of the company who is in default shall be liable for each default, to a penalty of one thousand rupees for each day during which such default continues or one lakh rupees, whichever is less.

3. **RECORD OF PRIVATE PLACEMENT:** Section 42 read with Rule 14 of Companies Act (Prospectus and Allotment of Securities) Rules, 2014-Company shall maintain complete Record of Private Placement under PAS-5 at its Registered Office.

4. **REGISTER OF RENEWED AND DUPLICATE SHARE CERTIFICATE:**

- This register shall be maintain under SH-2 indicating against the name(s) of the person(s) to whom the certificate is issued, the number and date of issue of the share certificate in lieu of which the new certificate is issued, and make necessary changes indicated in the Register of Members .
- Register shall be kept at the registered office of company or at such other place where the Register of Members is kept.
- Register shall be preserved PERMANENTLY.
- Entry made in register shall be authenticated by the company secretary or person as may be authorized by the Board

5. **REGISTER OF SWEAT EQUITY SHARES:**

- This Register shall be maintained under FORM NO. SH-3.

- Register shall be kept at the registered office of company.
- Entry made in register shall be authenticated by the company secretary or person as may be authorized by the Board

**6. REGISTER OF TRANSFER & TRANSMISSION:** The Company shall maintain Separate Register for Transfer & Transmission of Equity/ Preference Shares (Section – 56).

**7. REGISTER OF EMPLOYEE STOCK OPTION:** (Section 62(1) (b) Read with Rule 12 of Chapter IV):

- This Register shall be maintained under FORM NO. SH-6.
- Register shall be kept at the Registered office of company OR such other place as Board may Decide.
- Entry made in register shall be authenticated by the company secretary or person as may be authorized by the Board.

**8. REGISTER OF SECURITY BUY BACK:** (Section -68 (9) read with Rule 17of Chapter IV)-

- This Register shall be maintained under FORM NO. SH-10.
- Register shall be kept at the registered office of Company.
- Entry made in register shall be authenticated by the company secretary or person as may be authorized by the Board.

**9. REGISTER OF DEPOSIT:** (Section 73 and 76 read with rule 14 of Companies (Acceptance of Deposit) Rules, 2014-

- Company shall maintain register of deposit accepted or renewed.
- Register shall be kept at the registered office of Company.
- Entry in register shall be made within 7 (Seven) days from the date of issuance of the receipt duly authenticated by the director & Secretary of the company or person as may be authorized by the Board.
- Register shall be maintain at least 8(Eight) year from the Financial year in which the latest entry is made in the register.

Particular of Register:

- Name, address and PAN of the depositor/s;
- Particulars of guardian, in case of a minor;
- Particulars of the nominee;
- Deposit receipt number;
- Date and the amount of each deposit;
- Duration of the deposit and the date on which each deposit is repayable;
- Rate of interest or such deposits to be payable to the depositor;
- Due date for payment of interest;
- Mandate and instructions for payment of interest and for non-deduction of tax at source, if any;

- Date or dates on which the payment of interest shall be made;
- Details of deposit insurance including extent of deposit insurance;
- Particulars of security or charge created for repayment of deposits;
- Any other relevant particulars;

**10. REGISTER OF CHARGE:** (Section 85 read with Rule-10 of company (Registration of charges) Rules, 2014-

- This Register shall be maintained under FORM NO. CHG-10.
- Register shall be kept at the registered office of Company.
- Entry in register shall authenticated by the director & Secretary of the company or person as may be authorized by the Board
- Register of Charge shall be Preserved PERMANENTLY.
- The Instrument creating Charge or Modification thereon shall be preserved for a Period of 8 (Eight) Year from the date of Satisfaction of Charge.

Particular of Register:

- Particular of all the charges registered with the Registrar on any of the property, assets or undertaking of the company.
- The particulars of any property acquired subject to a charge as well as particulars of any modification of a charge and satisfaction of charge.

Register Open for Inspection: Registers are open for inspection during Business Hours-

- By the Members or Creditors of the company without fees;
- By any other person on payment of fees;
- Subject to reasonable restriction as the company may, by its articles, impose.

**PENALTY:** The company shall be punishable with fine which shall not be less than one lakh rupees but which may extend to ten lakh rupees and every officer of the company who is in default shall be punishable with imprisonment for a term which may extend to six months or with fine which shall not be less than twenty-five thousand rupees but which may extend to one lakh rupees, or with both.

**11. REGISTER OF MEMBERS:** (Section 88 (1) (a) and Rule 3 of the Companies (Management and Administration) Rules, 2014-

- Every Company Limited by shares shall maintain registers of members in FORM NO. MGT-1.
- Company shall maintain separate register of debenture holders or security holders, in FORM NO. MGT-2 for each type of Debenture or other Securities.
- Entries in the register will be made in 7(Seven) days from the date of approval of allotment, Transfer of share, debentures or any other securities.

- In case of Buy Back, Forfeiture, reduction, sub-division, consolidation etc. entries shall be made within 7 (Seven) Days after approval for the same in register of members or in the respective register.
- If any change occurs in the status of members or debenture holder or any other security holder entries thereof explaining the change shall be made in the respective register.

#### PLACE OF KEEPING OF REGISTERS:

- The registers shall be maintained at the registered office of the company.
- By passing SR in GM the company can keep the register at any other place within the city, town or village in which the registered office is situated or any other place in India in which more than 1/10th (one-tenth) of the total members entered in the register of members reside.

#### INDEX OF THE NAMES TO BE INCLUDED IN REGISTER:

- Every register maintained under sub-section (1) of section 88 shall include an index of the names entered in the respective registers
- The maintenance of index is not necessary in case the number of members is less than 50 (fifty).
- The company shall make the necessary entries in the index simultaneously with the entry for allotment or transfer of any security in such Register.

#### AUTHENTICATION OF ENTRIES:

- The entries shall be authenticated by the company secretary of the company or by any other person authorized by the Board for the purpose,
- The date of the board resolution authorizing the same shall be mentioned.

#### FOREIGN REGISTER:

A company may, if so authorized by its articles, keep in any country outside India, a part of the Register of :

- - Members or
- - Debenture Holders or
- - Security Holders or
- - Beneficial Owners, RESIDENT IN THAT COUNTRY.

B. The company shall, within 30 (thirty) days from the date of the opening of any foreign register, file with the Registrar notice of the situation of the office where such register is kept in Form No.MGT.3 along with the fee

C. The company in the event of any change in the situation of such office or of its discontinuance, shall, within 30 (thirty) days from the date of such change or

discontinuance, as the case may be, file notice in Form No.MGT.3 with the Registrar of such change or discontinuance.

D. A foreign register shall be deemed to be part of the company's Principle Register.

E. Foreign register shall be maintained in the same format as the principal register.

F. The company shall—

- Transmit to its registered office in India a copy of every entry in any foreign register within 15 (fifteen) days after the entry is made; and
- Keep at such office a duplicate register of every foreign register duly entered up from time to time.

G. Every such duplicate register shall, for all the purposes of this Act, be deemed to be part of the principal register.

H. The company may discontinue the keeping of any foreign register; and thereupon all entries in that register shall be transferred to some other foreign register kept by the company outside India or to the principal register.

I. A foreign register shall be open to inspection and may be closed, and extracts may be taken there from and copies thereof may be required, in the same manner, mutatis mutandis, as is applicable to the principal register, Exception: No need to give advertisement in News Paper.

#### ENTRY IN REGISTER OF BENEFICIAL INTREST:

- Where any declaration under section 89 is received by the company, the company shall make a note of such declaration in the register of members.

#### INSPECTION OF REGISTERS:

- The Registers are open for inspection by any Member, Debenture-Holder, other security holder or beneficial owner, during Business Hour Without payment of any fees.
- Inspection by any other person on payment of such fees as may be specified in the Articles of Association of the company but not exceeding Rs. 50/- (Fifty) for each inspection.
- Any such member, debenture-holder, other security holder or beneficial owner or any other person may—

1. Take EXTRACTS from any register, or index or return without payment of any fee; or
2. Require a COPY of any such register or entries therein or return on payment of such fees as specified in AOA but not exceeding Rs. 10/-(Ten) for each page.

3. Such copy or entries or return shall be supplied within 7(Seven) days of deposit of such fee.

**PRESERVENCE OF REGISTER:**

- Register Members preserved PERMANENTLY.
- Register of Debenture and Other Security Holder shall be preserved for 8 year from the date of Redemption of Debenture and other Security.

**12. MINUTES OF MEEGINGS:** A distinctive Minute Book shall be maintained for each type of Meeting:

- General Meeting of Members OR Creditors
- Board Meeting
- Meetings of Each Committee (CSR Committee, Audit Committee, Nomination and Remuneration Committee, Shareholders Relationship Committee and other Ad-hoc Committees).
- Entry in the Minute Book shall be made within 30 days from the conclusion of the meeting.

**SIGNATURES:** Each page of Book shall be initialed and last page of Book shall be dated and signed by:

**General Meeting:**

- - Chairman of Meeting with in the period of 30(Thirty) Days.
- - In case of Inability of Chairman, by a Director Duly authorized by Board for purpose.

**Board & Committee Meeting:**

- - Chairman of said Meeting
- - Chairman of Next Succeeding Meeting

**Postal Ballot Resolution:**

- - Chairman of Board with in period of 30(Thirty) days.
- - In case of no chairman of Board, by a Director duly authorized by Board for purpose.

**POSTAL BALLOT:**

- Resolution passed by Postal Ballot shall be recorded in the Minute Book of General Meeting.

Following things should be mentioned in Minute Book:

- Brief Report on the Postal Ballot Conducted

- Proposed Resolution
- Result of voting thereon
- Summary of Scrutinizer's Report
- Date when entry made in Minute book

#### MAINTANANCE of Minute Books:

##### General Meeting:

- Minute Book of General Meeting shall be preserved permanently.
- Minute Book of General Meeting shall be kept at Registered Office.
- Kept open, during Business Hours to inspect by any member without charge. (Company may restrict it by mention in AOA or Passing resolution in GM, but company have to kept open at least 2 hour on each Business Day)

##### Board & Committee Meeting:

- Minute Book of Board meeting shall be Preserved Permanently.
- Minute Book of Board and committee Meeting shall be kept at Registered Office or such other place as Board may decide.

#### COPY OF MINUTE BOOK OF GENERAL MEETING:

- Such copy Minute shall be supplied within 7(Seven) days of deposit of such fee.
- Require a Copy of Minute on payment of such fees as specified in AOA but not exceeding Rs. 10/-(Ten) for each page.
- If a member request for Soft copy of Minutes of preceding of any GM held in Preceding 3(three) Financial year, same with free of cost.

#### MAINTENANCE AND INSPECTION OF DOCUMENT IN ELECTRONIC FORM:

- Every LISTED company or a company having Not Less Than One Thousand Shareholders, Debenture Holders And Other Security Holders, shall maintain its records in electronic form.
- Existing Companies, data shall be converted from physical mode to electronic mode within 6(SIX) months from the date of notification of provisions.

#### 13. **BOOKS OF ACCOUNTS:**

- Preserve for a period of at least 8 Financial Years.
- Books of Accounts and other books and papers may be open for inspection by a Director of the Company.

14. **REGISTER OF DIRECTORS & KEY MANAGERIAL PERSONNEL:** (Section 170(1) and Rule 17 of the Companies (appointment and Qualification of Directors) Rules, 2014)- Every company shall keep at registerd office a register containing such particulars of its

- Directors
- KMP's
- Which shall include the details of the securities held by each of them in the
  - Company
  - Its Holding
  - Subsidiary
  - Subsidiary of companies' Holding Company
  - Subsidiary of Companies Associate Companies.

PARTICULARS OF REGISTER:

- Director Identification Number (optional for key managerial personnel); o Present name and surname in full;
- Any former name or surname in full;
- Father's name, mother's name and spouse's name(if married) and surnames in full; o date of birth;
- Residential address (present as well as permanent);
- Nationality (including the nationality of origin, if different); o Occupation;
- Date of the board resolution in which the appointment was made; o Date of appointment and reappointment in the company;
- Date of cessation of office and reasons therefor;
- Office of director or key managerial personnel held or relinquished in any other body corporate;
- Membership number of the Institute of Company Secretaries of India in case of Company Secretary, if applicable; and
- Permanent Account Number (mandatory for key managerial personnel if not having DIN);

The company shall also include in the aforesaid Register the details of securities held by them in the company, Its holding company, subsidiaries, subsidiaries of the company's holding company and associate companies relating to-

- The number, description and nominal value of securities;
- The date of acquisition and the price or other consideration paid;
- Date of disposal and price and other consideration received;
- Cumulative balance and number of securities held after each transaction;
- Mode of acquisition of securities ;
- Mode of holding – physical or in dematerialized form; and
- Whether securities have been pledged or any encumbrance has been created on the securities

INSPECTION OF REGISTER:

- Register shall be open for inspection during business hours.



- The members shall have a right to take extracts there from and copies thereof, free of cost within thirty days.
- Register shall also be kept open for inspection at every annual general meeting of the company and shall be made accessible to any person attending the meeting.

#### **15. REGISTER OF LOAN INVESTMENT AND GURANTEE:**

Every company Giving Loan or giving a guarantee or providing security or making an acquisition under this section shall keep a register in FORM NO. SH-12 which shall contain particulars of:

- Loan
- Guarantee Given
- Security provided
- Investment made

#### **MAINTANANCE & INSPECTION:**

- The register shall be kept at the registered office of the company.
- The Register shall be open to inspection at such office by Members;
- Extracts may be taken by any member,
- Copies may be furnished to any member of the company on payment of such fees as prescribed in AOA not exceeding Rs. 10(TEN) for each page.

#### **16. REGISTERE OF INVESTMENT MADE BY A COMPANY HELD NOT IN ITS NAME:** (Section 187(2) and (d))

- The General rule is that all the investment made by a company shall be made and held in its name.
- Where Investment of a company are not held by it in its name but in the name of a depository, the company shall maintain a register in FORM NO. MBP-3 at its registered office which shall contain such particulars as prescribed, namely, the investment in shares and other securities chronologically.
- Register shall be open for inspection by any member of debentures holder of the company without fee during business hours.
- The entry shall be authenticated by the company secretary of company or any person authorized by Board.

#### **17. REGISTER OF CONTRACT OR ARRANGEMENTS IN WHICH DIRECTORS ARE INTERESTED:** Every company shall maintain one or more registers in Form MBP 4, and shall enter therein the particulars of-

- Company or Companies or Bodies Corporate, Firms or Other Association of individuals, in which any director has any concern or interest, as mentioned under sub-section (1) of section 184:



VASHISTA & ASSOCIATES  
ADVOCATES & SOLICITORS

- Contracts Or Arrangements with a BODY CORPORATE OR FIRM or other entity as mentioned under sub-section (2) of section 184, in which any director is, directly or indirectly, concerned or interested; and
- Contracts Or Arrangements with a RELATED PARTY with respect to transactions to which section 188 applies.

The Register shall be PLACED BEFORE NEXT MEETING OF BOARD and SIGNED BY ALL DIRECTORS PRESENT AT MEETING.

- The entries in the register shall be made at once
- Entry shall be authenticated by the company secretary of the company or by any other person authorized by the Board for the purpose.
- The register shall be kept at the registered office of the company.
- The register shall be preserved permanently.,
- The company shall provide extracts from such register to a member of the company on his request,
  1. Within seven days from the date on which such request is made upon
  2. The payment of such fee as may be specified in the articles of the company but not exceeding ten rupees per page.

#### **18. KEEPING CONTRAT OF SERVICE WITH MANAGING OR WHOLE-TIME DIRECTOR:**

Every Public Company shall keep at its Register Office-

- Copy of Contract of service, if any, entered into with a Managing or Whole-Time Director; or
- Where the Contract is not in writing, a written memorandum setting out its terms.
- Copy of the contract of service or Memorandum shall be open for inspection by the member without fee.

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