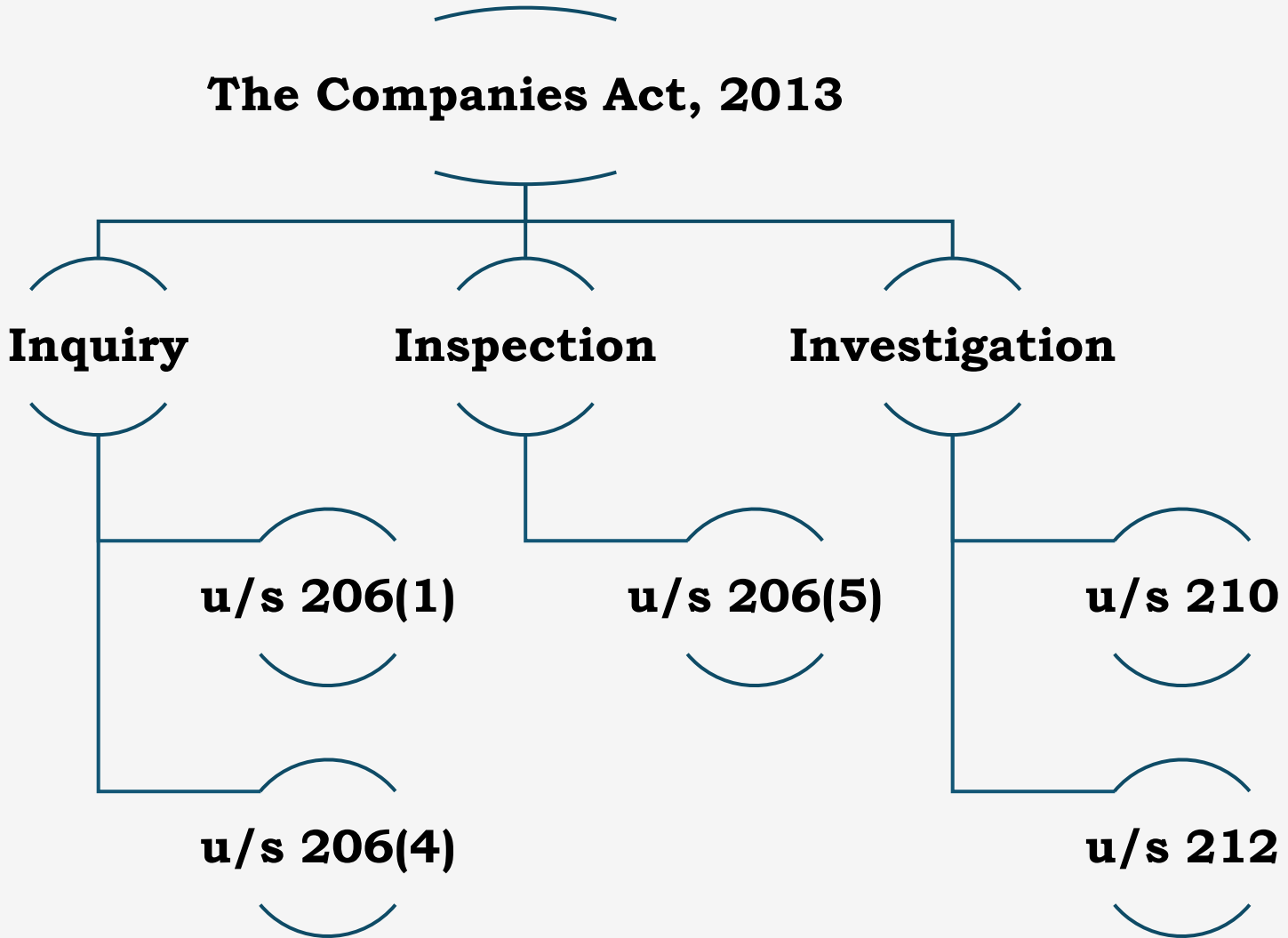
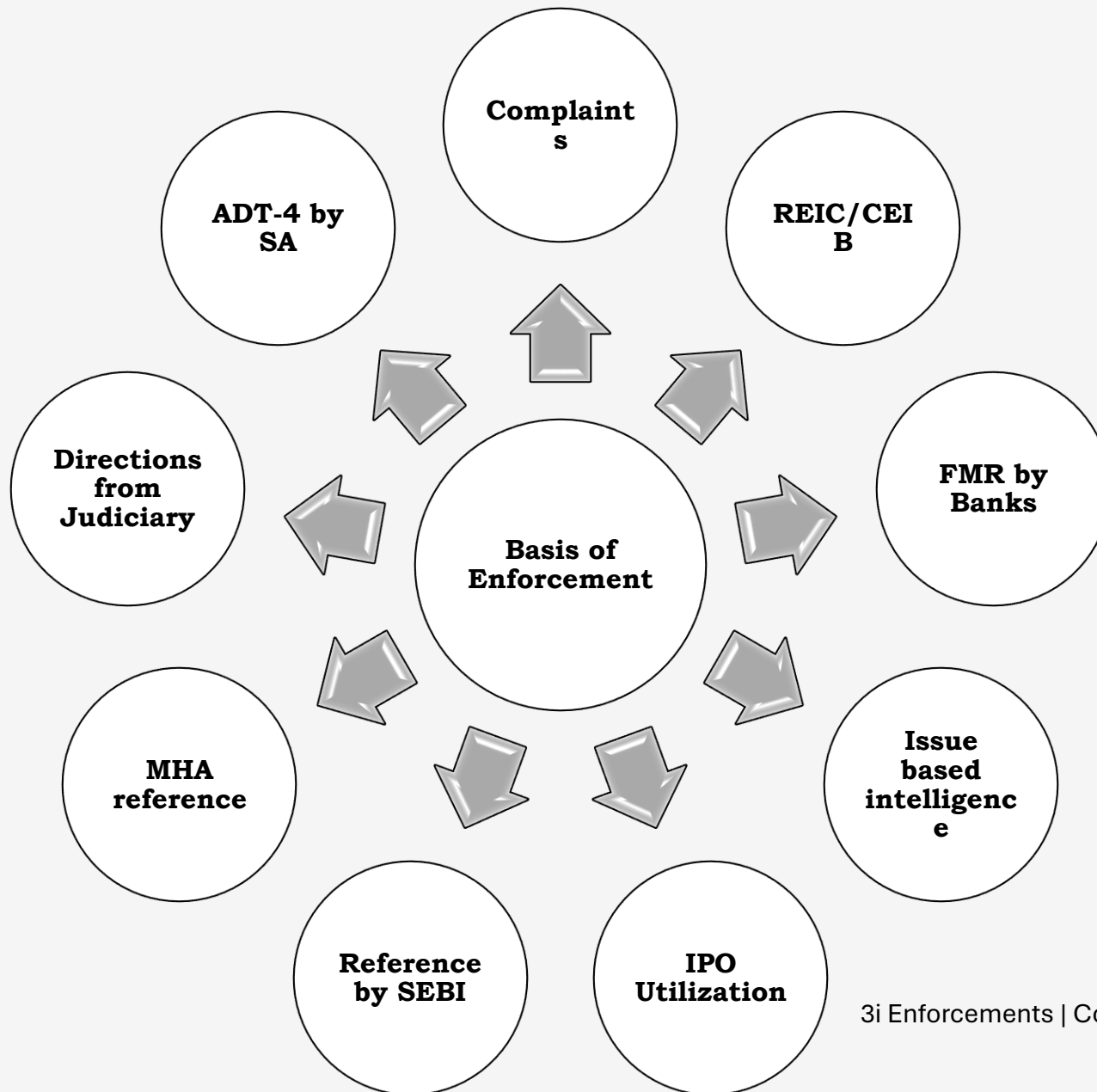


ENFORCEMENT UNDER COMPANIES ACT 2013





MAJOR VIOLATIONS TO LOOK FOR

**Section 36:
Fraudulently Inducing
Persons to Invest
Money.**

Section 447- Fraud

**Section 186: Loan and
investment by
company.**

**Section 74: Failure to
Repay deposits.**

**Section 67:
Restrictions on
Purchase by Company
or Giving of Loans by it
for Purchase of its
Shares.**

**Section 448/449: False
Statements/evidences.**

**Section 42: Private
placement.**

**Section 34:
Misstatement in the
Prospectus.**

**Section 166- Duties of
directors**

PROCEDURAL VIOLATIONS

Accounting Standards

Secretarial Standards

Disclosures in Board Report

Maintenance of RO

Maintenance of Books of accounts

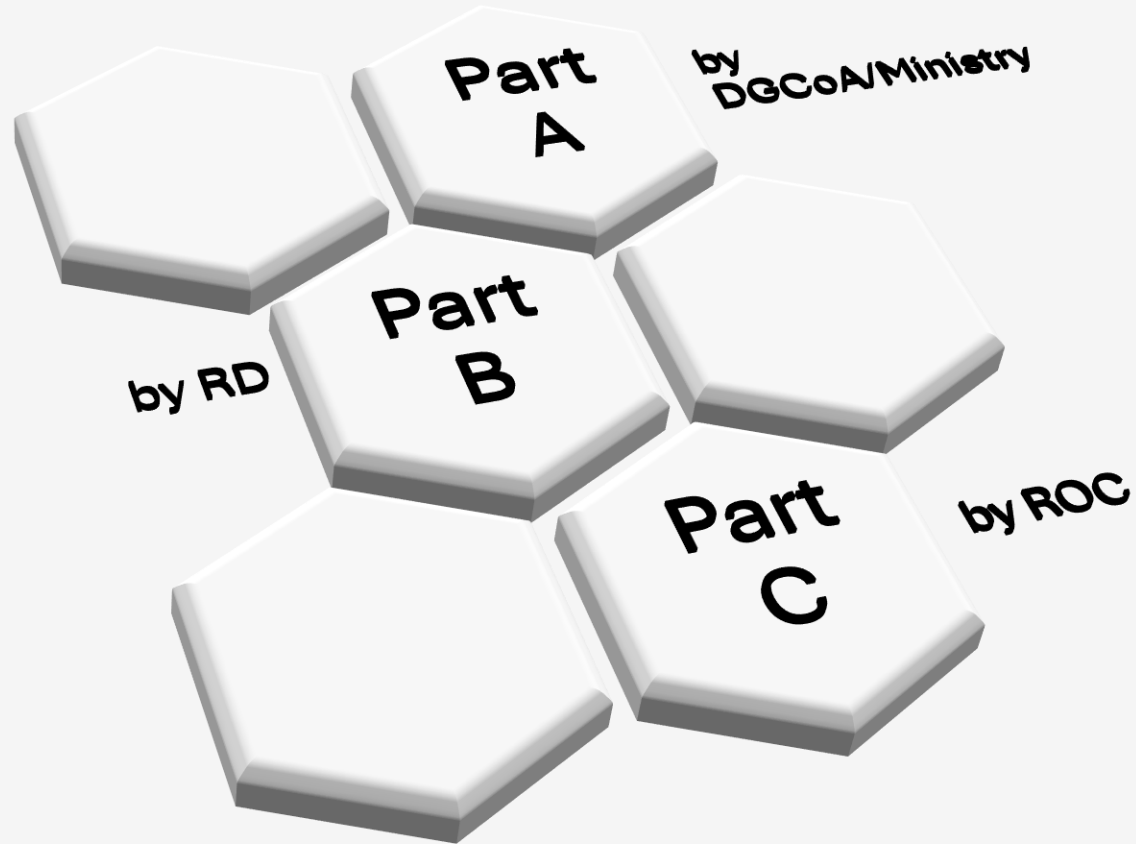
Maintenance of Statutory Registers

Filings of returns

SBO Compliance

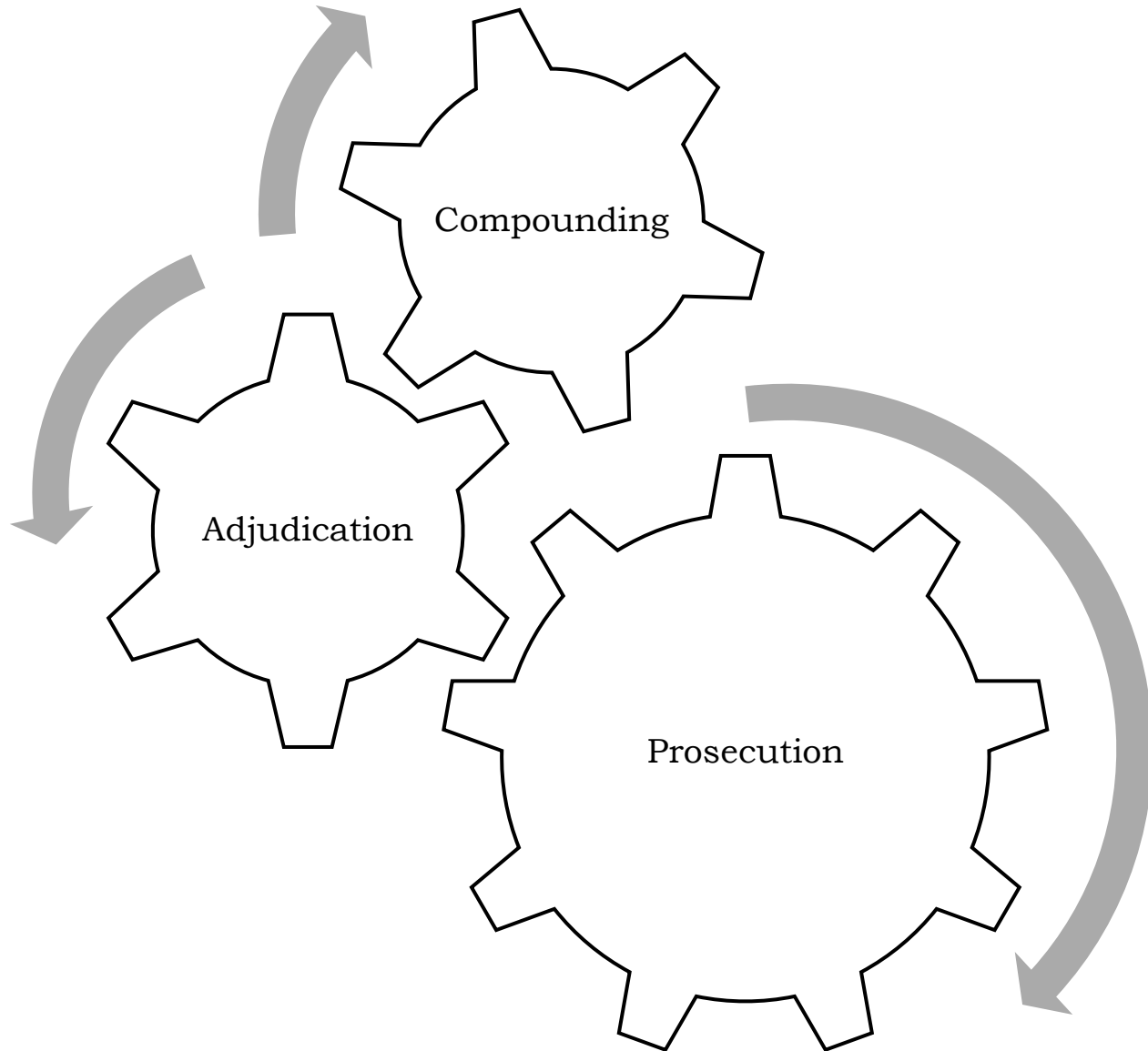
RPT disclosures

PROCESSING OF VIOLATIONS BY COMPETENT AUTHORITY



Part D = ?

AFTER ENFORCEMENT ???



Prosecution

**Before
JMFC/Special
Court**

**Compoundable/
Non-Compoundable**

Compounding

Repeated offence

**In case of ongoing
investigation**

Adjudication

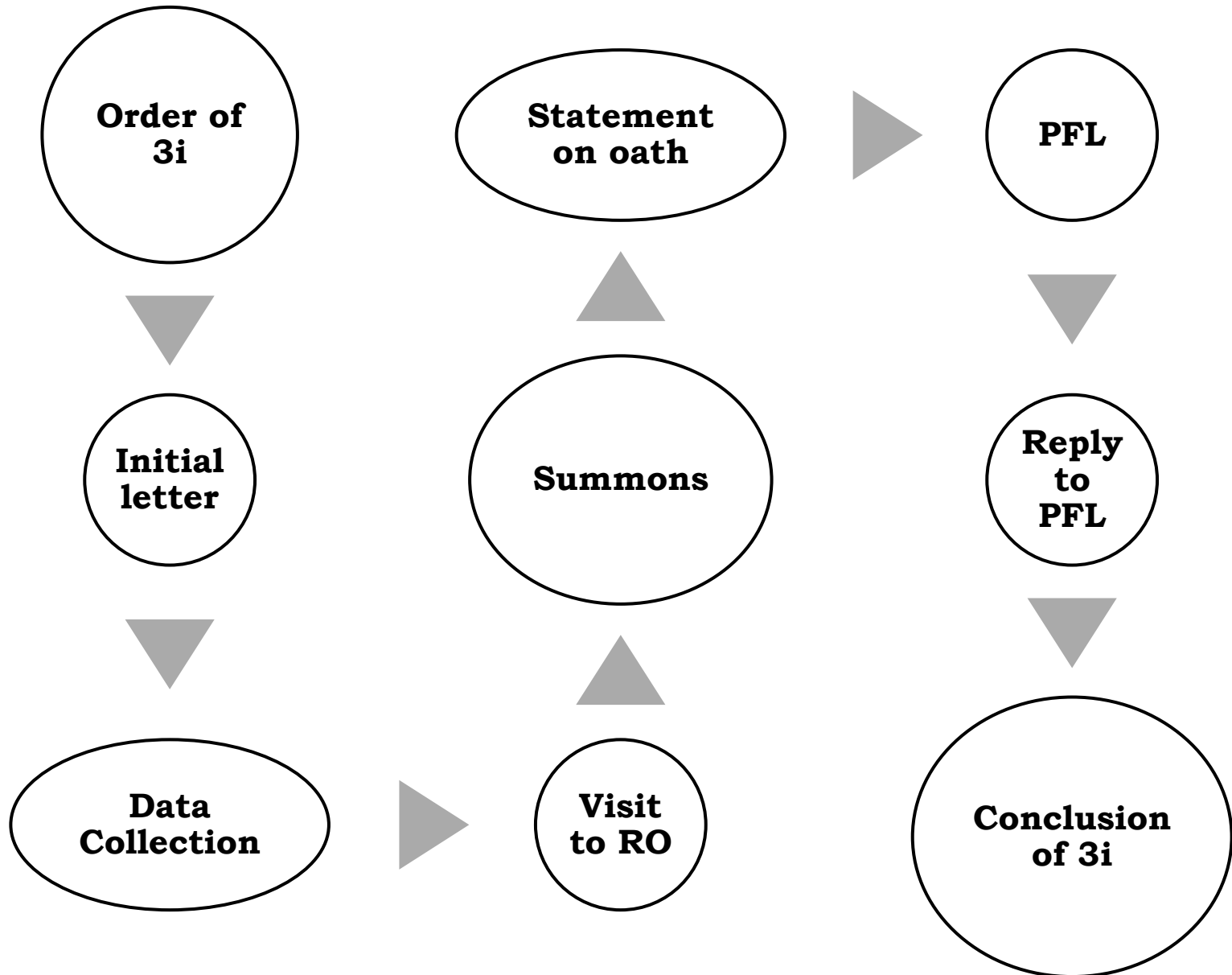
**Proceedings before
AO**

Appeal before RD

MISCONCEPTIONS ABOUT ENFORCEMENT



PROCEDURAL UNDERSTANDING



FOOD
FOR
THOUGHT
?



- Investor Grievances**
- Section 213**
- Management dispute**
- Destruction of Record**
- Form GNL-3**



Thank You.