

## Mandatory website disclosures under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

If any Company has its website then, there are many provisions under Companies Act, 2013 & SEBI (LODR) which such company has to follow:

Every Company which has a website for conducting online business or otherwise, shall disclose/ publish its:

- Name,
- address of its registered office,
- the CIN,
- Tel No,
- Fax No. if any,
- email and
- the name of person who may be contacted in case of any queries or grievances on the landing/ home page of the said website.

### PRIVATE LIMITED COMPANY

- I. The notice of the general meeting of the company shall be simultaneously placed on the website of the company, if any.
- II. Detail of unpaid Dividend: The company shall, within a period of ninety days of making any transfer of an amount to the Unpaid Dividend Account, prepare a statement containing the names, their last known addresses and the unpaid dividend to be paid to each person and place it on the website of the company,
- III. Corporate Social Responsibility Policy: The Board of every company shall disclose contents of such Policy in its report and also place it on the company's website.
- IV. Audited Account: Every company having a subsidiary or subsidiaries shall place separate audited accounts in respect of each of its subsidiary on its website.
- V. Resignation of Director: The Company shall within thirty days from the date of receipt of notice of resignation from a director post the information on its website.

**PUBLIC LIMITED COMPANY:** In addition to the disclosures mentioned above, a public company required to publish following details on its website:

- I. Change of objects for which money is raised through prospectus. (Rule 32 Chapter II) The notice of the same shall also be placed on the website of the company.
- II. Every company inviting deposits from the public shall upload a copy of the circular on its website.
- III. Closure of register of members or debenture holders or other security holders.
- IV. The notice of the postal ballot shall also be placed on the website of the company.
- V. The results of postal ballot shall be declared by placing it, along with the scrutinizer's report, on the website of the company.
- VI. Vigil Mechanism: details of establishment of such mechanism shall be disclosed by the company on its website, if any.
- VII. Terms of Appointment of Independent Director: The terms and conditions of appointment of independent directors shall also be posted on the company's website.

**LISTED COMPANY:**

- i. Details of its Business.
- ii. Terms and conditions of appointment of independent directors.
- iii. Composition of various committees of board of directors
- iv. Code of Conduct of board of Directors and Senior Management Personnel.
- v. Details of establishment of vigil mechanism/ Whistle Blower policy
- vi. Criteria of making payments to non-executive directors , if the same has not been disclosed in annual report
- vii. Policy on dealing with related party transactions
- viii. Policy for determining 'material' subsidiaries

- ix. The email address for grievance redressal and other relevant details
- x. Contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances
- xi. Shareholding Pattern
- xii. Details of agreements entered into with the media companies and/or their associates, etc
- xiii. New Name and the old name of the listed entity for a continuous period of one year, from the date of the last name change
- xiv. financial information including
  - notice of meeting of the board of directors where financial results shall be discussed
  - financial results, on conclusion of the meeting of the board of directors where the financial results were approved
  - complete copy of the annual report including balance sheet, profit and loss account, directors report, corporate governance report etc; xv. Details of familiarization programmes imparted to independent directors including the following details
  - Number of programmes attended by independent directors (during the year and on a cumulative basis till date),
  - number of hours spent by independent directors in such programmes (during the year and on cumulative basis till date), and
  - other relevant details
- xv. Item mentioned below from point No.(i) to (iv) also required to publish in website.
  - i. Notice of Meeting:  
Notice of meeting of the board of directors where financial results shall be discussed.
  - ii. Financial Results:  
  
Financial results, as specified in regulation 33, along-with the modified opinion(s) or reservation(s), if any, expressed by the auditor.

- a). if the listed entity has submitted both standalone and consolidated financial results, the listed entity shall publish consolidated financial results along-with:
- Turnover
  - Profit Before Tax
  - Profit After Tax
- b). A reference to the places, such as the website of listed entity and stock exchange(s), where the standalone results of the listed entity are available.
- iii. Statements of Deviation(s) or Variation(s) as specified in sub-regulation (1) of regulation 32 on quarterly basis, after review by audit committee and its explanation in directors' report in annual report.
- iv. Notices given to Shareholders by Advertisement.
- xvi. Disclosure of events or information: The listed entity shall disclose on its website all such events or information which has been disclosed to stock exchange(s) under regulation 30, and such disclosures shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website.

*Contents of Geeta Saar, as extracted from ICSI Premier on Company Law, is as per notified law as on 30<sup>th</sup> September, 2016.*