



**RECOGNITIONS SECURED FOR COMPANY SECRETARIES IN PRACTICE UNDER VARIOUS LAWS**

Sl.No.	Statute/ Authority	Purpose	When obtained
<b>I. COMPANIES ACT, 2013</b>			
1.	The Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 <b>[Rule 4(2)(b)]</b>	To verify Form CSR-1 digitally for the entity which intends to undertake any CSR activity.	January 22, 2021
2.	The Companies (Prospectus and Allotment of Securities) Third Amendment Rules, 2019 <b>[Section 29 read with Rule 9A (8)]</b>	To certify e-form PAS-6, for every unlisted public company in respect of reconciliation of share capital.	September 30, 2019
3.	The Companies (Registered Valuers and Valuation) Rules, 2017 <b>[Section 247 read with Rule 4]</b>	To act as Registered Valuer.	October 18, 2017
4.	The Companies (Removal of Name of Companies from the Register of Companies) Rules, 2016 <b>[Rule 6]</b>	To certify Form STK 2.	December 26, 2016

5.	The Companies (Mediation and Conciliation) Rules, 2016 <b>[Rule 4(g)]</b>	To be empanelled as Mediator or Conciliator.	September 9, 2016
6.	The National Company Law Tribunal Rules, 2016 <b>[Section 432 read with Rule 45]</b>	To appear as an Authorized Representative before the National Company Law Tribunal.	July 21, 2016
7.	The National Company Law Appellate Tribunal Rules, 2016 <b>[Section 432 read with Rule 63]</b>	To appear as an Authorized Representative before the National Company Law Appellate Tribunal.	July 21, 2016
8.	The Companies (Issue of Global Depository Receipts) Rules, 2014 <b>[Rule 4 (5)]</b>	To oversee all the compliances relating to issue of depository receipts and to provide compliance report to be placed at the meeting of Board of Directors.	April 1, 2014
9.	The Companies (The Registration Offices and Fees) Rules, 2014 <b>[Rule 8(12)]</b>	To pre-certify e-forms: INC-12, INC-18, INC-20A, INC-22, INC-22A, INC-27, INC-28, PAS-3, SH-7, CHG-1, CHG-4, CHG-9, MGT-7, MGT-14, DIR-3 KYC, DIR-3C, DIR-5, DIR-6, DIR-12, MR-1, MR-2, MSC-1, MSC-3, MSC-4, NDH-1, NDH-2, NDH-3, NDH-4, GNL-1, GNL-3, GNL-4, RD GNL-5, STK-2, FTE, BEN-2, AOC-4 XBRL, AOC-4, AOC-4 CFS NBFC, AOC-4 NBFC, GNL-4, 23AC XBRL, 23ACA XBRL, 20B, 21A, 23AC, 23ACA, MGT-10, CSR-1, PAS-6, PAS-2.	April 1, 2014
10.	Nidhi Rules, 2014 a) <b>[Rule 21]</b> b) <b>[Section 406 read with rule 5(2)]</b>	a) To certify half-yearly return of every company covered in Rule 2 of Nidhi Rules, 2014; b) To certify return of statutory compliances filed with the registrar by Nidhi.	April 1, 2014

11.	The Companies (Appointment and Qualification of Directors) Rules, 2014 <b>a) Rule 12(1)(ii)</b> <b>b) Rule 16</b>	a) To sign Form DIR-6 filed for intimating changes in particulars; b) To file Form DIR-11.	a) April 1, 2014 b) January 19, 2015
12.	The Companies (Management and Administration) Rules, 2014 <b>a) [Section 92(2) read with Rule 11]</b> <b>b) [Rule 20(4)(ix)]</b> <b>c) [Rule 8]</b>	a) To certify the annual return of a listed company or a company having paid up share capital of ten crore rupees or more or turnover of fifty crore rupees or more; b) To be appointed as a scrutinizer in every company which has listed its shares on a recognized stock exchange and company having not less than one thousand members to scrutinize the voting and remote e-voting process in a fair and transparent manner; c) To authenticate the entries in the registers maintained under section 88 and index included therein.	April 1, 2014
13.	The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 <b>a) [Section 204(1) &amp; Rule 9]</b> <b>b) [Schedule V]</b> <b>c) [Section 196 and Section 197]</b>	To issue Secretarial Audit Report to: a) Every listed company and every public company having a paid-up share capital of fifty crore rupees or more; or turnover of two hundred fifty crore rupees or more; or every company having outstanding loans or borrowings from banks or public financial institutions of one hundred crore rupees or more;	April 1, 2014

		<p>b) Company to obtain certificate from Company Secretary or where the company has not appointed a secretary, a secretary in whole-time practice with reference to that all secured creditors and term lenders have stated in writing that they have no objection for the appointment of the managerial person or other director as well as the quantum of remuneration;</p> <p>And there is no default on payments to any creditors, and all dues to deposit holders are being settled on time</p> <p>c) Every listed company, and every other public company including Private Company having a paid-up share capital of ten crore rupees or more shall have whole-time key managerial personnel (Company Secretary) Company Secretary of the company or, a Secretary in whole-time practice, to certify that all secured creditors and term lenders have stated in writing that they have no objection for the appointment of the managerial person or other director, and that there is no default on payments to any creditors, and all dues to deposit holders are being settled on time.</p>	
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14.	The Companies (Registration of Charges) Rules, 2014 <b>[Rule 3 (4)a &amp; b]</b>	To certify copy of every instrument evidencing any creation or modification of charge.	April 1, 2014
15.	The Companies (Incorporation) Rules, 2014 <b>a) [Section 7(1)(b) &amp; Rule 14]</b> <b>b) [Section 8 read with Rule 19 and Rule 20(2)(b)]</b> <b>c) [Section 8 &amp; Rule 22(7)]</b> <b>d) [Section 10A &amp; Rule 23A]</b>	a) To make declaration that all the requirements of the Companies Act, 2013 and rules made thereunder in respect of registration and matters precedent or incidental thereto have been complied with; b) To make declaration that the memorandum and articles of association have been drawn up in conformity with the provisions of Section 8; c) To attach certificate with application certifying that conditions laid down relating to conversion of section 8 Companies into any other kind has been complied with; d) Companies Act, 2013 and rules made thereunder and that all the requirements relating to registration of the company under section 8 and matters incidental or supplemental thereto have been complied with. To verify the contents of Form No. INC-20A filed under section 10A as provided in the Companies (The Registration Offices and Fees) Rules, 2014.	a) April 1, 2014 b) April 1, 2014 c) April 1, 2014 d) December 18, 2018
16.	The Companies Act, 2013 and Rules made thereunder <b>a) [Section 2(25)]</b>	a) "Company Secretary in Practice" means a Company Secretary who is deemed to be in practice under sub-section (2) of section 2 of the Company Secretaries Act, 1980;	a) September 12, 2013 b) September 12, 2013 c) September 12, 2013

	<b>b) [Section 2(38)]</b> <b>c) [Section 409]</b> <b>d) [Section 138]</b> <b>e) [Section 232(7)]</b>	b) To be appointed as an expert; c) To be appointed as technical member of NCLT; d) To conduct internal audit of companies; e) To certify whether the merger and amalgamation scheme is being complied with, in accordance with the orders of the Tribunal or not.	d) April 1, 2014 e) December 15, 2016
17.	The Limited Liability Partnership Act, 2008	To certify LLP forms.	January 9, 2009
<b>II. SECURITIES LAWS AND CAPITAL MARKETS</b>			
18.	Master Circular for ESG Rating Providers("ERPs") <b>(Clause 22)</b>	To conduct internal audit of ERPS.	May 16, 2024
19.	Master Circular for Debenture Trustees (DTs) <b>(Clause 2.2.2)</b>	To carry out due diligence for creation of security on behalf of Debenture Trustees.	May 16, 2024
20.	Master Circular for Alternative Investment Funds (AIFs) <b>(Clause 22.3.3)</b>	To be appointed as an Independent Valuer of AIF.	May 7, 2024
21.	SEBI Circular on Online processing of investor service requests and complaints by RTAs <b>[Circular No. SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/72]</b>	To provide compliance certificate to RTAs.	June 8, 2023
22.	Master Circular for Portfolio Managers <b>(Clause 5.2.2.2.)</b>	To conduct internal audit of Portfolio Managers.	March 20, 2023

23.	The Securities and Exchange Board of India (Infrastructure Investment Trusts) Regulations, 2014 <b>[Regulation 26J]</b>	To provide secretarial compliance report to the Investment Manager.	February 14, 2023
24.	The Securities and Exchange Board of India (Real Estate Investment Trusts) Regulations, 2014 <b>[Regulation 26 D]</b>	To provide secretarial compliance report to the Manager.	February 14, 2023
25.	The Securities and Exchange Board of India (Buy-Back of Securities) Regulations, 2018 <b>[Regulation 11(i), 11 (iii) &amp; Regulation 21 (iii)]</b>	Secretarial Auditor to be present for extinguishment of physical certificates of securities so bought back.	February 7, 2023
26.	The Securities and Exchange Board of India (Issue of Capital and Disclosure requirements) Regulations, 2018 <b>[Regulation 163(2)]</b>	To issue a certificate of compliance to the issuer certifying that the proposed preferential issue is being made in accordance with the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.	January 14, 2022
27.	SEBI Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2021/65	To provide certificate of compliance to Registrars to an Issue and Share Transfer Agents (RTA).	November 3, 2021
28.	The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 <b>a) [Regulation 13]</b> <b>b) [Regulation 26(3)]</b> <b>c) [Regulation 27(4)]</b>	a) To certify that the scheme(s) has been implemented in accordance with the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and in accordance with the resolution of the company in the general meeting. b) To certify compliance with Regulation 26 (2) at the time of adoption of latest Balance Sheet by the company.	August 13, 2021

	<b>d) [Regulation 36]</b>	<p>c) To certify compliance with Regulation 27 (3) at the time of adoption of shares holding appeared in latest Balance Sheet by the company.</p> <p>d) To certify that the issue of sweat equity shares has been made in accordance with SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and in accordance with the resolution passed by the company authorizing the issue of such sweat equity shares.</p>	
29.	<p>The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021</p> <p><b>a) [Regulation 10(3)]</b></p> <p><b>b) [Proviso to Regulation 21]</b></p>	<p>a) To conduct due diligence and certify that the buying, selling and dealing in equity shares of the company carried out by the acquirer or its related entities and top twenty-five shareholders is in compliance with the applicable provisions of securities laws including compliance with sub-regulation (5) of regulation 4 of the SEBI (Delisting) Regulations, 2021.</p> <p>b) To certify the shares held by inactive shareholders.</p>	June 10, 2021
30.	NSDL Letter No. NSDL/II/MISC/DG/246/2020	To issue net worth Certificate to be submitted by the issuers at the time of admitting securities in NSDL.	January 2, 2020
31.	CDSL Letter No. CDSL/ADM/RK/2019/0853	To issue net worth certificate to be submitted by the issuers at the time of admitting securities in CDSL.	December 17, 2019
32.	<p>The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015</p> <p><b>[Regulation 24A (2)]</b></p>	To provide annual secretarial compliance report to all the listed entities and its material unlisted subsidiaries incorporated in India on compliance of all applicable SEBI Regulations and Circulars/ Guidelines issued thereunder.	February 8, 2019
33.	The Securities and Exchange Board of India (Depositories Participants) Regulations, 2018	To issue quarterly certificate with regard to reconciliation of the total issued capital, listed capital and capital held by	October 3, 2018

	<b>[Regulation 76]</b>	depositories in dematerialized form, details of changes in share capital during the quarter, and in- principle approval obtained by the issuer from all the Stock Exchanges where it is listed in respect of such further issued capital.	
34.	The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 <b>[Regulation 24A (1)]</b>	To conduct secretarial audit of every listed entity and its material unlisted subsidiaries incorporated in India.	May 9, 2018
35.	SEBI Circular No. SEBI/HO/MIRSD/IR/P/2018/73	To conduct internal audit of Registrar and Share Transfer Agent (RTA).	April 20, 2018
36.	The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 <b>[Schedule V, Clause E]</b>	To issue compliance certificate regarding compliance of conditions of corporate governance.	September 2, 2015
37.	The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 <b>[Schedule V, Part C of Clause (10)(g)(i)]</b>	To certify that none of the Directors on the Board of the company have been debarred or disqualified from being appointed or continuing as directors of companies by SEBI/Ministry of Corporate Affairs or any such statutory authority.	September 2, 2015
38.	The Securities and Exchange Board of India (Investment Advisers) Regulations, 2013 <b>[Regulation 19(3)]</b>	To conduct compliance audit of an Investment Adviser.	January 21, 2013
39.	SEBI Circular No. SEBI/ MIRSD/CRA/Cir- 01/2010	To conduct internal audit of Credit Rating Agencies (CRAs).	January 6, 2010
40.	SEBI Circular No. MRD/ DMS/CIR-29/2008	To conduct internal audit of Stock Brokers / Trading Members / Clearing Members.	October 21, 2008

41.	CDSL/AUDIT/DP/721	To carry out concurrent audit of Depository Participants which covers audit of the process of demat account opening, control and verification of Delivery Instruction Slips (DIS).	July 11, 2006
42.	NSDL/Policy/2006/0021	To carry out internal audit of Depository Participants which covers audit of the process of demat account opening, control and verification of Delivery Instruction Slips (DIS).	June 24, 2006
43.	The Depositories Act, 1996 <b>[Section 23C, Explanation (b)]</b>	To appear as an Authorized Representative before the Securities Appellate Tribunal.	December, 1999
44.	The Securities and Exchange Board of India Act, 1992 <b>[Explanation (b) to Section 15V]</b>	To appear as an Authorized Representative before the Securities Appellate Tribunal.	December, 1999
45.	The Securities Contracts (Regulation) Act, 1956 <b>[Section 22C]</b>	To appear as an Authorized Representative before the Securities Appellate Tribunal.	December, 1999
46.	CDSL Byelaws 16.3.1	To conduct internal audit of operations of Depository Participants, at such intervals as may be specified by CDSL from time to time and furnish a copy of the internal audit report to CDSL.	September, 1999
47.	NSDL Byelaws 10.3.1	To conduct internal audit of operations of Depository Participants, at intervals of not more than three months and furnish a copy of the internal audit report to the Depository.	March, 1999
48.	The Securities Contracts (Regulations) Rules, 1957 <b>[Guideline No. F1/8/SE/ 82 dt. 20.8.1982]</b>	To appear as an Authorized Representative before the Securities Appellate Tribunal.	August, 1982

### III. INTERNATIONAL FINANCIAL SERVICES CENTRES AUTHORITY

49.	<p>Import of gold or silver by Qualified Jewellers and valid India-UAE CEPA TRQ holders through IIBX</p> <p><b>[Circular - IFSCA-PMTS/10/2023-Precious Metals/2026/2 dated 15<sup>th</sup> June, 2026]</b></p>	<p>To attest the certificate to be submitted by <b>an SEZ unit holding a valid Letter of Approval and having export of jewellery as one of its authorised operations</b>, that at least 35% of its annual turnover in each of the preceding three financial years and the current financial year until the date of making the application is through dealing in goods falling under ITC(HS) codes 7113, 7114 and 7118 under Chapter 71 of ITC(HS), and that at least INR 5 crore of its annual export turnover during each of the preceding three financial years is through goods falling under ITC(HS) Code 7113.</p> <p>To attest the certificate to be submitted by an entity, other than an SEZ unit holding a valid Letter of Approval and having export of jewellery as one of its authorised operations, stating that the entity has a minimum net worth of INR 15 crore as per its latest audited annual financial statements or audited / unaudited / reviewed quarterly/half-yearly financial statements.</p>	June 15, 2026
50.	<p>The International Financial Services Centres Authority (Managing General Agents) Regulations, 2026</p>	<p>To certify paid-up capital and net worth of the Managing General Agent (MGA), on an annual basis to the Competent Authority as mentioned in the said regulations.</p>	June 8, 2026
51.	<p>The International Financial Services Authority (IFSCA) (Listing) Regulations, 2024</p> <p><b>[Circular- F. No. IFSCA-PLNP/16/2024-Capital Markets]</b></p>	<p>To certify that any preferential issue proposed by an issuer has been carried out in accordance with the requirements specified under the circular on the "Framework for Preferential Issues and Qualified Institutions Placement under the IFSCA (Listing) Regulations, 2024.</p>	April 22, 2026

52.	The International Financial Services Centres Authority (KYC Registration Agency) Regulations, 2025  <b>[Regulation 22(1)]</b>	To conduct annual audit of KRA, in respect of compliance with International Financial Services Centres Authority (KYC Registration Agency) Regulations, 2025.	April 11, 2025
53.	The International Financial Services Centres Authority (Capital Market Intermediaries) Regulations, 2025  <b>a) [Regulation 4(5) (iv)]</b> <b>b) [Regulation 25 (1)]</b>	a) Any member of Institute of Company Secretaries of India who provides investment advice (either independently or as an employee of a firm) to his clients, incidental to his professional service shall not be required to seek registration as an investment adviser in IFSC;  b) To conduct the annual audit of the registered capital market intermediary in respect of compliance with IFSCA (Capital Market Intermediaries) Regulations, 2025.	April 11, 2025
54.	The International Financial Services Centres Authority (Book-keeping, Accounting, Taxation and Financial Crime Compliance Services) Regulations, 2024.  <b>[Circular 1744/IFSCA/BATF/2024-25]</b> <b>a) Point 13 of Section B under Annexure 1</b> <b>b) Point 13A of Section B under Annexure 1</b>	a) To provide net worth certificate certifying the Shareholding Pattern of the applicant seeking registration under IFSCA (Book-keeping, Accounting, Taxation and Financial Crime Compliance Services) Regulations, 2024;  b) To certify the net worth of the applicant seeking registration under IFSCA (Book-keeping, Accounting, Taxation and Financial Crime Compliance Services) Regulations, 2024.	June 28, 2024
55.	The International Financial Services Centres Authority (Bullion Exchange) Regulations, 2020  <b>[Circular 329/IFSCA/Bullion MIIs/2023-24/02]</b>	<ul style="list-style-type: none"> <li>To provide a certificate that minimum net worth as specified, is maintained by the entity at all times, on half yearly basis;</li> </ul>	December 11, 2023

		<ul style="list-style-type: none"> <li>To attest the certificate to be submitted by the entity stating that 90% of the average annual turnover in the last 3 financial years is through dealing in goods under precious metals to fulfil condition to be considered as 'Qualified Jewellers' and be permitted to transact as clients of bullion trading members or as 'Special Category' clients for the purpose of import of gold and silver for the specified ITC(HS) codes, on IIBX.</li> </ul>	
56.	<p>The International Financial Services Centres Authority (Bullion Exchange) Regulations, 2020</p> <p><b>[Circular 415/IFSCA/Consolidated Operating Guidelines/2021-22]</b></p>	To certify the net-worth of eligible overseas entity required to fulfil the additional eligibility condition to act as "Qualified Supplier - Limited Purpose Trading Members (QS-LPTM).	August 18, 2022
57.	<p>The International Financial Services Centres Authority (Insurance Web Aggregator) Regulations, 2022</p> <p><b>a) [Regulation 8(5)]</b></p> <p><b>b) [Schedule 2, Form B, Point 11]</b></p>	<p>a) To certify the paid-up capital and net-worth requirements of the Insurance Web Aggregator on half yearly basis;</p> <p>b) To certify that all the requirements of the Act read with IFSCA (Insurance Web Aggregator) Regulations, 2022 and rules, circulars have been complied with by the applicant.</p>	January 31, 2022
58.	<p>The International Financial Services Centres Authority (Insurance Intermediary) Regulations, 2021</p> <p><b>a) [Regulation 13(6)]</b></p> <p><b>b) [Regulation 22(3)]</b></p> <p><b>c) [Schedule VI, FORM B, Point 12- Certificate from CA / CS]</b></p>	<p>a) To certify the net worth of IFSC Insurance Intermediary Office (IIIO) on half yearly basis;</p> <p>b) To certify compliance of Regulation 22- Ceiling on business from single client on annual basis;</p> <p>c) To certify that all the requirements of the Act read with IFSCA (Insurance Intermediary) Regulations, 2021 and all applicable regulatory requirements have been complied with by the applicant.</p>	October 18, 2021

#### IV. RESERVE BANK OF INDIA

59.	The Foreign Trade Policy 2023	To certify the following:  i. Certificate for issue of EPCG authorization in Appendix 5B;  ii. Certificate For Agriculture Infrastructure Incentive Scrip Under Vishesh Krishi Gram Udyog Yojana (VKGUY) in Annexure ANF 3D.	April 1, 2023
60.	Master Direction – Foreign Investment in India  <b>RBI/FED/2017-18/60 FED Master Direction No.11/2017-18</b>	To certify the copy of the loan agreement/ pledge agreement containing security clause, for pledging of shares of Investee Company.	January 4, 2018
61.	Master Circular - Management of Advances – UCBs  <b>[Clause 5.1 sub clause 5.1.3]</b>	To provide certification regarding compliance of various statutory prescriptions that are in vogue.	July 1, 2015
62.	Master Circular on External Commercial Borrowings and Trade Credits  <b>[RBI/2015-16/33 Master Circular No. 12/2015-16]- Form 83</b>	To certify allotment of Loan Registration Number (LRN), borrowers are required to submit Form 83, in duplicate to the designated authorised dealer bank.	July 1, 2015
63.	Foreign Direct Investment – Reporting under FDI Scheme: Amendments in form FC-GPR  <b>[RBI/2013-14/490 A.P. (DIR Series) Circular No.102 and updated Master Circular No. 15 /2015-16]</b>	To certify that:  a) all the requirements of the Companies Act, 2013 have been complied with;  b) terms and conditions of the Government approval, if any, have been complied with;	February 11, 2014

		c) the company is eligible to issue shares under these Regulations; and d) the company has all original certificates issued by authorised dealers in India evidencing receipt of amount of consideration.	
64.	Master Circular - Guarantees, Co-Acceptances & Letters of Credit – UCBs <b>[Clause 4.6]</b>	To provide certification regarding compliance of various statutory prescriptions that are in vogue.	January, 2009
65.	Reserve Bank of India Circular DBOD No. BP. PC.46/08.12.001/ 2008-09	To provide diligence report for banks regarding compliance of various statutory prescriptions.	September 19, 2008
66.	The Foreign Exchange Management (Transfer of Issue of Securities by a Person Resident Outside India) Regulations, 2000 <b>[Regulation 8(2)(II)]</b>	To certify under FDI policy on behalf of Indian companies accepting investment.	May 30, 2000
67.	Para 9(1)(B)(i) of Schedule 1 to Notification No. FEMA 20/2000-RB	To issue certificate in case of an Indian company accepting investment from a foreign investor, thereby confirming compliance of Companies Act, 2013 and other matters.	May 3, 2000
<b>V. TAXATION LAWS</b>			
68.	The Customs Brokers Licensing Regulations, 2018 <b>[Regulation 5(1)(h)(ii)]</b>	To act as Customs Broker.	May 14, 2018
69.	The Kerala State Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	September, 2017

70.	The Central Goods and Service Tax Act, 2017 and the Central Goods and Services Tax Rules, 2017 <b>[Section 48(1) read along with Rule 83(1) (iv)(c)]</b>	To act as GST Practitioner.	July, 2017
71.	The Central Goods and Service Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
72.	The Andhra Pradesh Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
73.	The Arunachal Pradesh Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
74.	The Assam Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
75.	The Bihar Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
76.	The Chhattisgarh Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
77.	The Delhi Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
78.	The Goa Goods and Services Tax Act, 2017 <b>Section [116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017

79.	The Gujarat Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
80.	The Haryana Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
81.	The Himachal Pradesh Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
82.	The Jammu and Kashmir Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
83.	The Jharkhand Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
84.	The Karnataka Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
85.	The Madhya Pradesh Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
86.	The Maharashtra Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
87.	The Manipur Goods and Services Tax Act, 2017	To appear as an Authorised Representative.	July, 2017

	<b>[Section 116(2)(c)]</b>		
88.	The Meghalaya Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
89.	The Mizoram Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
90.	The Nagaland Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
91.	The Odisha Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
92.	The Puducherry Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
93.	The Punjab Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
94.	The Rajasthan Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
95.	The Sikkim Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
96.	The Tamil Nadu Goods and Services Tax Act, 2017	To appear as an Authorised Representative.	July, 2017

	<b>[Section 116(2)(c)]</b>		
97.	The Telangana Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
98.	The Tripura State Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
99.	The Uttarakhand Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
100.	The Uttar Pradesh Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
101.	The West Bengal Goods and Services Tax Act, 2017 <b>[Section 116(2)(c)]</b>	To appear as an Authorised Representative.	July, 2017
102.	The Union Territory Goods and Services Tax Act, 2017 (Applicable to Andaman and Nicobar Islands, Lakshadweep, Dadra and Nagar Haveli and Daman and Diu, Ladakh, Chandigarh and Other Territory)	To appear as an Authorised Representative.	July, 2017
103.	Authority for advance Ruling, (Customs, Central Excise and Service Tax) Procedures Regulations, 2005 <b>[Regulation 2(d)(i)]</b>	To appear as an Authorized Representative before the Advance Ruling Authority.	January, 2005

104.	(i) The Customs Act, 1962 <b>[Section 146A(2)(d) read with Rule 9(c)] of Customs (Appeals) Rules, 1982]</b>  (ii) The Central Excise Act, 1944 <b>[Section 35Q(2)(c) read with Rule 12(c) of Central Excise (Appeals) Rules, 2001]</b>	To appear as an Authorized Representative before the Customs, Excise and Service Tax Appellate Tribunal.	October, 1982
105.	The Income Tax Act, 1961 and Income Tax Rules, 1962 <b>[Rule 49(a) read with Rule 50(2A) and 288(2) (v)]</b>	To appear as an Authorised Income Tax Practitioner.	July 21, 1979
106.	The Income-tax Act, 1961 and Income Tax Rules, 1962 <b>[Section 288(2)(v) and Rule 50(2A)]</b>	To appear as an Authorised Representative before the Income-Tax Authorities.	July, 1979
<b>VI. COMPETITION COMMISSION OF INDIA</b>			
107.	The Competition Commission of India (General Regulations), 2024 <b>[Regulation 54 (3)]</b>	To act as an agency for implementation and maintaining of order passed by the Commission.	September 17, 2024
108.	The Competition Commission of India (General Regulations), 2024 <b>[Regulation 52]</b>	To be empanelled as special counsel by the CCI to assist in proceedings before the National Company Law Appellate Tribunal referred to in section 53A of the Act or any other quasi-judicial body or Court.	September 17, 2024
109.	The Competition Act, 2002 <b>[Section 35]</b>	To appear as an Authorised Representative before the Competition Commission of India.	March 31, 2003
110.	The Competition Act, 2002	To appear as an Authorised Representative before the Appellate Tribunal.	March 31, 2003

	<b>[Section 53S]</b>		
<b>VII. PENSION FUND REGULATORY AND DEVELOPMENT AUTHORITY</b>			
111.	<b>Circular No.: PFRDA/2026/20/REG-POP/04</b> <b>Ref: Regulation 2(1)(j)(iv) of PFRDA (Point of Presence) Regulations, 2018.</b>	To act as Pension Agents, engaged by Points of Presence, for distribution of Pension Schemes.	March 20, 2026
112.	The Pension Fund Regulatory and Development Authority (Retirement Adviser) Regulations, 2016 <b>[Regulation 4(2)(b)]</b>	To act as Retirement Adviser.	June 13, 2016
113.	The Pension Fund Regulatory and Development Authority (Internal Audit of Custodian of Securities) Guidance Note 2015] <b>[Clause 1]</b>	To conduct internal audit of custodian of securities on quarterly basis.	September 1, 2015
114.	The Pension Fund Regulatory and Development Authority (Procedure for Inquiry by Adjudicating Officer) Regulations, 2015 <b>[Regulation 7]</b>	To appear as an Authorised Representative before the Adjudicating Officer or the Member.	January 6, 2015
<b>VIII. DEPARTMENT OF TELECOMMUNICATIONS</b>			
115.	Guidelines for Grant of Unified License (Virtual Network Operators) <b>[(Point viii &amp; X of Para 1, Annexure I &amp; II) Department of Telecommunications]</b>	To certify paid-up equity capital and net-worth.	May 31, 2016

116.	Department of Tele-communications (Access Service Cell) <b>[Notification No. 800-23/2011-VAS (Vol. II)].</b>	To certify registration along with Article of Association, Memorandum of Understanding, Details of Promoters/ Partner/ Shareholder, Net worth, Paid up Capital, Foreign Direct Investment in the company for the purpose of Application to Department of Telecommunications for Grant of Unified License (Virtual Network Operators)/ Authorisation for Additional Services.	May 31, 2016
117.	Department of Tele-communications vide No. 18-05/2009-CS-I	To certify the documents for other Service Providers (OSP) Registration for the entities which propose to provide the services such as Tele-banking, Tele-medicine, Tele-trading, E-commerce Call Centers, both International and Domestic, Network Operation Centers and Vehicle Tracking Systems etc.	January 12, 2016
118.	Telecom Regulatory Authority of India (Amendment) Act, 2000 <b>[Section 17 and Explanation (b) thereto]</b>	To appear as an Authorized Representative before the Telecom Disputes Settlement and Appellate Tribunal.	March 25, 2000
<b>IX. OTHER LEGISLATIONS</b>			
119.	The Consumer Protection (Direct Selling) Rules, 2021 <b>[Rule 5(1)(g)]</b>	To certify all the information provided by the direct selling entity on its website.	December 28, 2021
120.	The Petroleum and Natural Gas Regulatory Board (Gas Exchange) Regulations, 2020 <b>[Regulation 18(4)]</b>	To certify the shareholding pattern of a Gas Exchange.	September 28, 2020
121.	The Petroleum and Natural Gas Regulatory Board (Gas Exchange) Regulations, 2020	To certify the shareholding pattern of a Clearing Corporation.	September 28, 2020

	<b>[Regulation 19(3)]</b>		
122.	The Gujarat Stamp (Payment of Duty by Means of E-Stamping) (Amendment) Rules, 2019 <b>[Rule 13 (i)]</b>	To be appointed as Authorised Collection Centre for E-Stamping.	August 23, 2019
123.	The Trade Marks Rules, 2017 <b>[Rule 144]</b>	To be registered as a Trade Marks Agent.	March 6, 2017
124.	The Insolvency and Bankruptcy Board of India (Insolvency Professionals) Regulations, 2016 <b>[Regulation 5]</b>	To act as an Insolvency Professional.	November 29, 2016
125.	Policy guidelines for the Empanelment of Private FM Radio Stations and fixation of rates for Government Advertisements by DAVP - 2016 Ministry of Information and Broadcasting, Directorate of Advertising and Visual Publicity vide F. No. 22204/1/2013/ EAC/AV (Part File Volume B)	To certify the prescribed revenue details, latest profit & loss accounts, balance sheet and actual tax payment including service tax for previous financial year and the amount of advertisement revenue generated by Private FM Radio Stations during the previous financial year preceding the date of application.	August 12, 2016
126.	Third Party Certification/Audit Scheme Department of Labour, Government of Haryana <b>[Clause 2 (ii)]</b>	To provide third party certification.	August 10, 2016
127.	Transparent Inspection Scheme Department of Labour, Government of Haryana <b>[Clause 2, Part B]</b>	To provide third party certification under Transparent Inspection Policy.	June 24, 2016
128.	The Third-Party Certification Scheme, 2025, Government of Puducherry <b>[Clause 5]</b>	To provide third-party certification.	August 14, 2025

129.	Third Party Certification, Government of Chhattisgarh	To act as third-party inspector.	--
130.	Third Party Certification/ Self-Inspection Mechanism, Government of Andaman and Nicobar Islands <b>[Part II]</b>	To provide third party certification.	July 01, 2025
131.	The Real Estate (Regulation and Development) Act, 2016 <b>[Section 56]</b>	To appear as an Authorised Representative before the Appellate Tribunal or the Regulatory Authority or the adjudicating officer, as the case may be.	March 26, 2016
132.	The Central Electricity Regulatory Commission (Miscellaneous Provisions) Order, 2016	To appear as an Authorized Representative before the Central Electricity Regulatory Commission.	March 23, 2016
133.	The Special Economic Zones Rules, 2006 <b>[Rule 61]</b>	To appear as an Authorized Representative before the Board of Approval Zones.	February, 2006
134.	The Insurance Regulatory and Development Authority (Registration of Indian Insurance Companies) Regulations, 2000 <b>[Regulation 10(2)(I)]</b>	To certify that the applicant has complied with all the requirements relating to registration fees equity, share capital and other requirements of the Insurance Regulatory and Development Authority Act, 1999.	July, 2000

**RECOGNITIONS SECURED FOR COMPANY SECRETARIES IN EMPLOYMENT**

Sl. No.	Statute/ Authority	Purpose	When obtained
<b>I. COMPANIES ACT, 2013</b>			

135.	<b>The Companies Act, 2013</b> Section 378X	To act as Secretary of Producer Company.	February 11, 2021
136.	The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 <b>[Rule 8A]</b>	To be appointed as whole-time Company Secretary.	June 9, 2014
137.	The Companies Act, 2013 <b>[Section 196 and 197]</b>	Every listed company, and every other public company including Private Company having a paid-up share capital of ten crore rupees or more shall have whole-time key managerial personnel (Company Secretary) Company Secretary of the company or, a Secretary in whole-time practice, to certify that all secured creditors and term lenders have stated in writing that they have no objection for the appointment of the managerial person or other director, and that there is no default on payments to any creditors, and all dues to deposit holders are being settled on time.	April, 2014
138.	The Companies Act, 2013 <b>[Section 2(24)]</b>	“Company Secretary” or “Secretary” means a company secretary as defined in clause (c) of sub-section (1) of section 2 of the Company Secretaries Act, 1980 who is appointed by a company to perform the functions of a company secretary under the Act.	September 12, 2013
139.	The Companies Act, 2013 <b>[Section 2(51)]</b>	Key managerial personnel, in relation to a company, means—  i. the Chief Executive Officer or the managing director or the manager;  ii. the company secretary;  iii. the whole-time director;  iv. the Chief Financial Officer;	September 12, 2013

		v. such other officer, not more than one level below the Directors who is in whole-time employment, designated as key managerial personnel by the Board; and vi. such other officer as may be prescribed;	
140.	The Companies Act, 2013 <b>[Section 203(1)(ii) read with Rule 8 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]</b>	To be appointed as Key Managerial Personnel.	September 12, 2013
<b>II. SECURITIES LAWS</b>			
141.	Securities and Exchange Board of India (Merchant Bankers) (Amendment) Regulations, 2025 <b>[Regulation 28A]</b>	To be appointed as a compliance officer of a Merchant Banker.	December 5, 2025
142.	Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 <b>[Regulation 23(8)]</b>	To be appointed as compliance officer of the Issuer who shall be responsible for monitoring the compliance of the securities laws and for redressal of investors' grievances.	March 8, 2025
143.	The Securities and Exchange Board of India (Investment Advisers) Regulations, 2013 <b>[Regulation 20]</b>	To be appointed as a compliance officer of a non-individual investment adviser.	December 17, 2024
144.	The Securities and Exchange Board of India (Research Analysts) Regulations, 2014 <b>[Regulation 26]</b>	To be appointed as a compliance officer of a non-individual research analyst.	December 17, 2024

145.	The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021  <b>[Regulation 2(1) (iia)]</b>	“senior management” shall mean the officers and personnel of the issuer who are members of its core management team, excluding the Board of Directors, and shall also comprise all the members of the management one level below the Chief Executive Officer or Managing Director or Whole Time Director or Manager (including Chief Executive Officer and Manager, in case they are not part of the Board of Directors) and shall specifically include the functional heads, by whatever name called and the Company Secretary and the Chief Financial Officer.	December 11, 2024
146.	Regulatory framework for execution only Platforms for facilitating transactions in direct plans of schemes of Mutual Funds  <b>[Circular no. SEBI /HO /IMD /IMD – PoD -1/ P/ CIR /2023 /86]</b>	Any entity desirous of obtaining registration as a Category 2EOP has appointed at least two qualified key managerial personnel with experience of at least three years each in the securities market;  Explanation I. –For the purposes of this circular,  “Key managerial personnel” shall have the same meaning as assigned to it in the Companies Act, 2013.  Explanation II. –For the purposes of this circular, a person shall be said to be ‘qualified’ if he/she possesses a professional qualification in finance, accountancy, law, engineering, company secretaryship or management from a university or an institution recognized by the Central Government or any State Government or a foreign university or post-graduation in the Securities Market from National Institute of Securities Markets (NISM) of a duration not less than one year.	June 13, 2023
147.	SEBI Circular SEBI/HO/DDHS/DDHSRACPOD1/P/CIR/2022/15	No  To be appointed as Compliance Officer, for being providing the services of Online Bond Platform Provider (OBPP).	November 14, 2022

	4 read along with Regulation 51A of the SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021	Further, the entity has to appoint at least two qualified key managerial personnel with experience of at least three years in the securities market in which the qualification of Company Secretaryship has been specifically included in the definition of "Qualified".	
148.	The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 <b>[Regulation 27 (4)]</b>	To be appointed as Compliance Officer.	August 9, 2021
149.	The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 <b>[Regulations 16(1)(d)]</b>	"Senior management" shall mean the officers and personnel of the listed entity who are members of its core management team, excluding the board of Directors, and shall also comprise all the members of the management one level below the Chief Executive Officer or Managing Director or Whole Time Director or Manager (including Chief Executive Officer and Manager, in case they are not part of the Board of Directors) and shall specifically include the functional heads, by whatever name called and the persons identified and designated as key managerial personnel, other than the board of directors, by the listed entity.	May 9, 2018
150.	The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 <b>[Regulation 6]</b>	To be appointed as Compliance Officer except for units issued by Mutual Funds.	September 2, 2015

### III. INTERNATIONAL FINANCIAL SERVICES CENTERS AUTHORITY

151.	<p>The International Financial Services Centres Authority (Capital Market Intermediaries), 2025</p> <p><b>a) Regulation 3(1) (bb)</b></p> <p><b>b) Regulation 4(5) (iv)</b></p> <p><b>c) Explanation to Regulation 9(2) (a)</b></p>	<p>a) Key managerial personnel” shall have the meaning assigned to it under clause (51) of section 2 of the Companies Act, 2013 that includes a Company Secretary.</p> <p>b) Any member of Institute of Company Secretaries of India who provides investment advice (either independently or as an employee of a firm) to his clients, incidental to his professional service shall not be required to seek registration as an investment adviser in IFSC.</p> <p>c) Appointment of Principal Officers, Compliance Officer and other human resources, the Professional qualification for Principal Officers and Compliance officer include membership of Institute of Company Secretaries of India.</p>	April 11, 2025
152.	<p>The International Financial Services Centres Authority (KYC Registration Agency) Regulations, 2025</p> <p><b>a) [Explanation to Regulation 7(2)]</b></p> <p><b>b) [Regulation 7(4)]</b></p>	<p>a) Appointment of Principal Officer and Compliance Officer, the Professional qualification for Principal Officers and Compliance Officer include membership of Institute of Company Secretaries of India.</p> <p>b) Compliance Officer to provide an immediate and independent report of any non-compliance to IFSCA.</p>	April 11, 2025
153.	<p>The International Financial Services Centres Authority (Fund Management) Regulations, 2025</p> <p><b>(a) [Regulation 2(1)(v)]</b></p> <p><b>(b) [Regulation 7(2)]</b></p>	<p>a) “Key managerial personnel” shall have the meaning assigned to it under the Companies Act, 2013 that includes a Company Secretary.</p> <p>b) To be appointed as Principal Officers and Key managerial personnel(s) (KMP).</p>	February 10, 2025

		The Professional qualification for Principal Officers and Key managerial personnel(s) (KMP) include membership of Institute of Company Secretaries of India.	
154.	The International Financial Services Centres Authority (Registration of Factors and Registration of Assignment of Receivables) Regulations, 2024	“Key managerial personnel” shall have the meaning assigned to it in under sub section 51 of section 2 of the Companies Act, 2013 that includes a Company Secretary.	November 18, 2024
155.	The International Financial Services Centres Authority (Market Infrastructure Institutions) Regulations, 2021.	“Key managerial personnel” shall have the meaning assigned to it under the Companies Act, 2013 that includes a Company Secretary.	November 01, 2024
156.	The International Financial Services Centres Authority (Listing) Regulations, 2024 <b>(a) [Regulation 3(w)]</b> <b>(b) [Regulation 86]</b>	a) “Key managerial personnel” shall have the same meaning as assigned to it under sub section (51) of section 2 of the Companies Act, 2013. b) Appointment of a qualified company secretary as the compliance officer of a Listed Entity.	August 20, 2024
157.	The International Financial Services Centres Authority (Book-keeping, Accounting, Taxation and Financial Crime Compliance Services) Regulations, 2024 <b>[Regulation 11]</b>	To be appointed as Principal Officer and Compliance Officer. The Professional qualification for Principal Officers and Compliance Officer include membership of Institute of Company Secretaries of India.	June 04, 2024
158.	The International Financial Services Centres Authority (Payment Services) Regulations, 2024 <b>[Regulation 2(1)(p)]</b>	Key managerial personnel shall have the meaning assigned to it under sub section 51 of section 2 of the Companies Act, 2013 that includes a Company Secretary.	January 29, 2024
159.	The International Financial Services Centres Authority (Insurance Intermediary) Regulations, 2021	To be appointed as a “Key Managerial Personnel”.	October 18, 2021

	<b>[Regulation 3(1)(w)]</b>	"Key managerial personnel" shall have the same meaning as assigned to it under Section 2(51) of Companies Act, 2013.	
<b>IV. OTHER LEGISLATIONS</b>			
160.	The Life Insurance Corporation General Regulations, 2021 <b>[Regulation 2 (1) (c)]</b>	"Company Secretary" shall mean a person who is a member of the Institute of Company Secretaries of India, constituted under the Company Secretaries Act, 1980 (56 of 1980) and who is the head of the secretarial function of the Corporation.	July 22, 2021

**Note: Updated on 17<sup>th</sup> June, 2026**

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