**COMPLIANCE CHECKLIST FOR THE COMPANIES ACT 2013 (THE ACT)**

**CHAPTER IV**

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| **S.NO** | **SECTION** | **APPLICATION** | **SUBJECT** | **STEPS TO BE CHECKED** | **COMPLIANCE STATUS (WITH REMARKS , IF ANY)** |
| 1. | 39 | All Companies | Allotment of shares  | Check that e-Form PAS 3 has been filed by the Company for all the allotments made during the year. |  |
| 2. | 56 | All Companies | Transfer and transmission of shares | Check that e-Form SH-4 have been filed by the Company for all transfers and transmissions of shares made during the year. |  |
| 3. | 60 | All Companies | Publication of authorised, subscribed and paid-up capital | Check that where any notice, advertisement or official publication, or business letter etc states its authorised shares capital, then the subscribed and paid up capital is stated prominently therein. |  |
| 4. | 71 | All Companies | Debentures | 1. Check whether the Company has created a Debenture Redemption Reserve Account out of the profits available for payment of dividend.
2. The Debenture Redemption Reserve Account should be equal to at least fifty percent of the amount raised through the debenture issue, before the commencement of its redemption.
3. Check that the Company has invested or deposited before 30th day of April each year, at least 15% of the amount maturing during the year ending on 31st March of the next year in unencumbered deposits or securities etc as specified by the Companies (Shares and Debentures) Rules 2014.
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