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

**CHAPTER X**

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| **S.NO** | **SECTION/**  **RULES** | **APPLICATION** | **SUBJECT** | **STEPS TO BE CHECKED** | **COMPLIANCE STATUS (WITH REMARKS , IF ANY)** |
| 1. | 139 (1) | All Companies | Appointment of Statutory Auditor | 1. Check that the appointment has been made for a term of six years provided the matter relating to such appointment is placed for ratification at every AGM. 2. Check that a notice of the appointment in Form ADT 1 has been filed with the ROC within 15 days of the AGM. |  |
| 2. | 139(2) | Listed Companies and Companies specified in Rule 5 of Companies (Audit and Auditor) Rules, 2014. | Appointment of Statutory Auditors | Check that the appointment is for   * a term of five consecutive years where the auditor is an individual; * not more than two terms of five consecutive years where the auditor is an audit firm |  |
| 3. | 146 | All Companies | Auditor to attend all general meetings | Auditor shall attend all general meetings of the Company. |  |