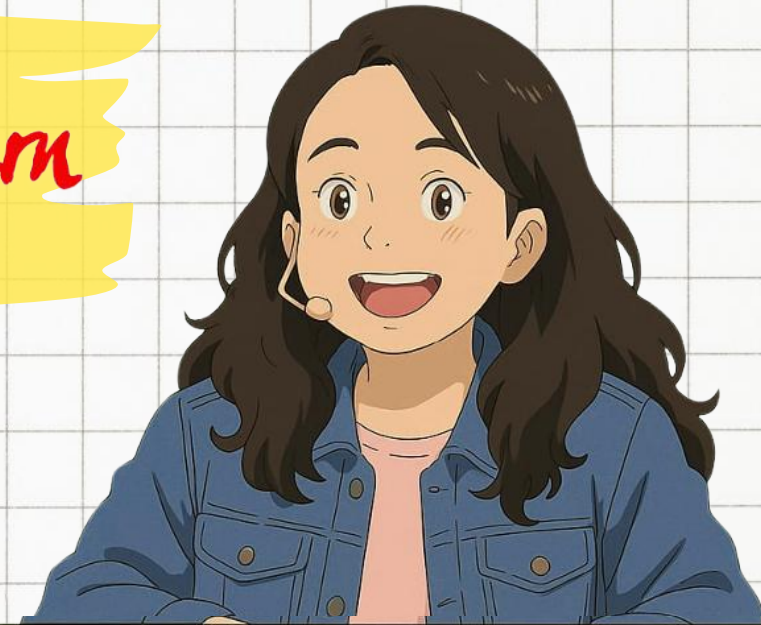


June 2025
Attempt

Chapter 03:

Signing and Certification of Annual Return

Handwritten Notes



Concept of Pre-Certification

Pre Emp Hire step

(1)

① Certification of correctness of any doc

② Concept started with Reg of Chgs

History of Pre-Certification

Introduced to avoid delay in Reg of Chgs

Min issued 2 circulars to ROC

Narash Chandra Committee → 2002

Recommended Pre certification for all the firms

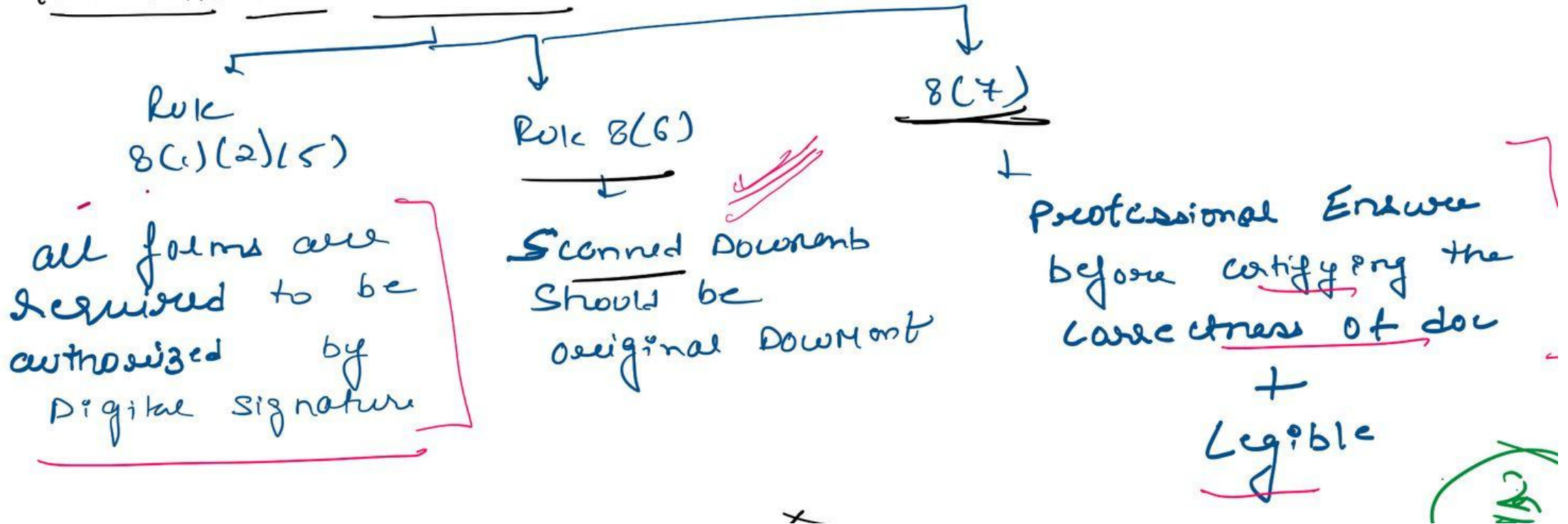
COMPONIC From Bill, 2003.



2013 → Companies

2

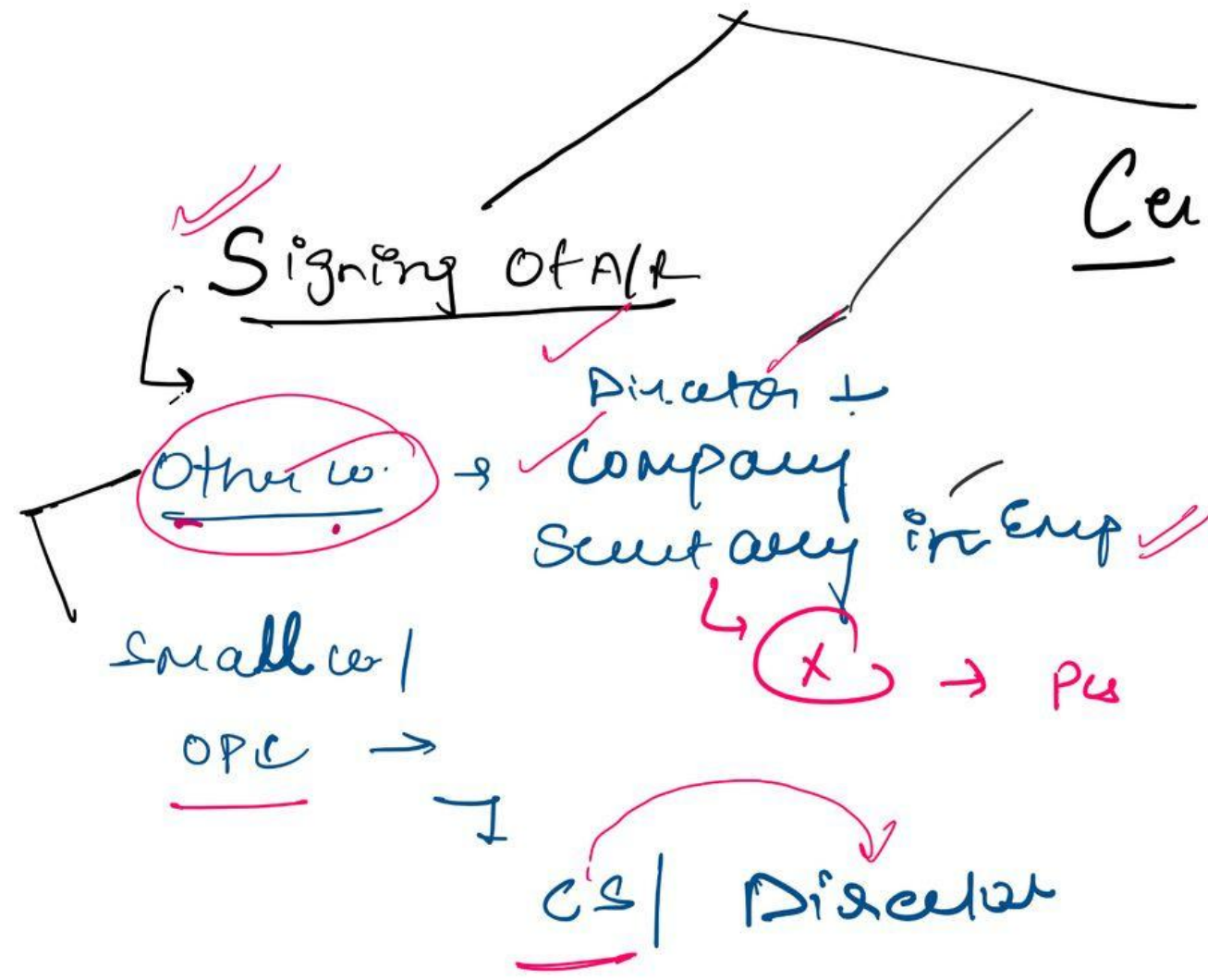
Authentication of Documents



Signature

Legible

CS



Certification of AR

PU

M



↪

↓

MGT 8

PSL → 100

or

T/O → 50k

④

Consequences of Non giving of AR

5

Director

Company

① Penalty → 10,000
100 per day → 50k

② 3 year ARX → 5 years not qualified

③ 447

④ 245 → class Action Suit

① 10,000 → 100 per day upto 2 lac

② 2 year ARX → Inactive Co.

③ 2y ARX → Dormant Co.

④ 5 years x → Compulsory winding



Register of Certification

6

↓

LP Agreement
Designated Partner
Annual Return

→ Registered office
1

- ① Signing of AR MGT 7
- ② Certification of A/R MGT 8
- ③ Secretarial Audit ⁽²⁰⁴⁾ → MR-3
- ④ Internal Audit → 138
- ⑤ IA → DP
→ Stock Broker
- ⑥ SEBI Reg 40(a)
- ⑦ SEBI Reg 24A
- ⑧ All E-filing
- ⑨ Corp Governance
Certification

CGU [corporate Gov Certification]

7

→ Pur

→ Quarter → 21 days
from the End of
Quarter

→ types of certifikat → Qualified
unqualified

→ Bold / status

→ Penalty for false → limitations
corp Gov compliance certificate



7th
audite

→ types of contract

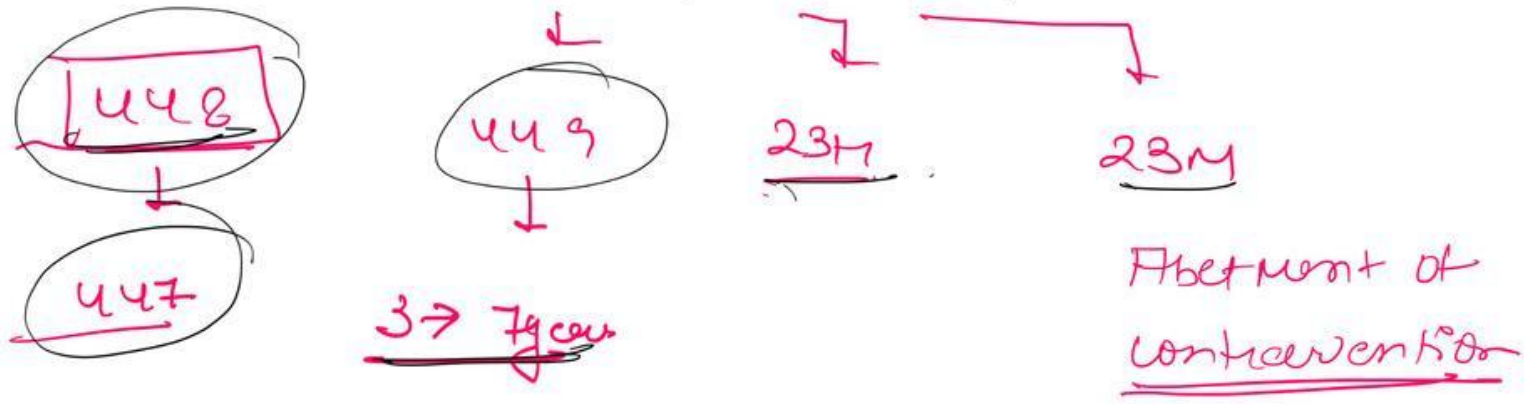
- qualified
- unqualified

→ Bold / status

→ Penalty for false
Corp Gov compliance certificate

→ Limitations

8



9

Financial Statements $\left\{ \begin{array}{l} 134 \\ 129 \end{array} \right.$
Schedule III

AOC 4 / AOC 4 CFS ✓

→ B/S ✓

→ UFS ✓

→ P&L ✓

→ Statement of Equity ✓

→ Explanatory Note ✓

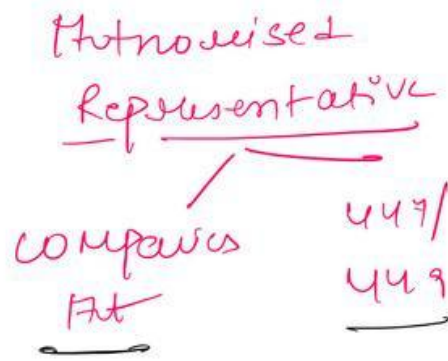
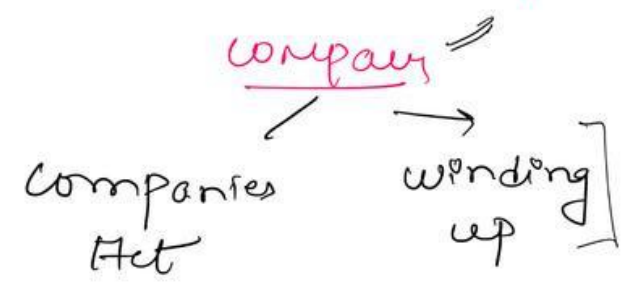
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AOC 4 / AOC 4 CFS

- B/S
- UFS
- P&L
- Statement of Equity
- Explanatory Note

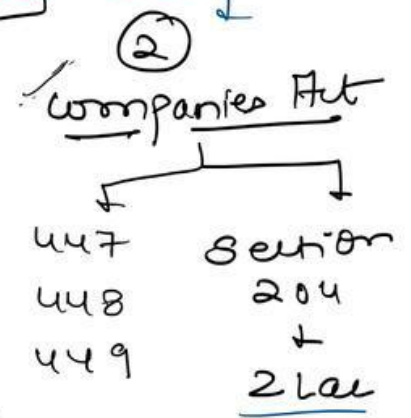
10

Obligations & Penal Provisions



Certifying Pur

① Reputation



SERB (LODR)

Shareholder's Rights

Timely Disclosure

Equitable Treatment

- ① Be informed
- ① Date / Time / Venue

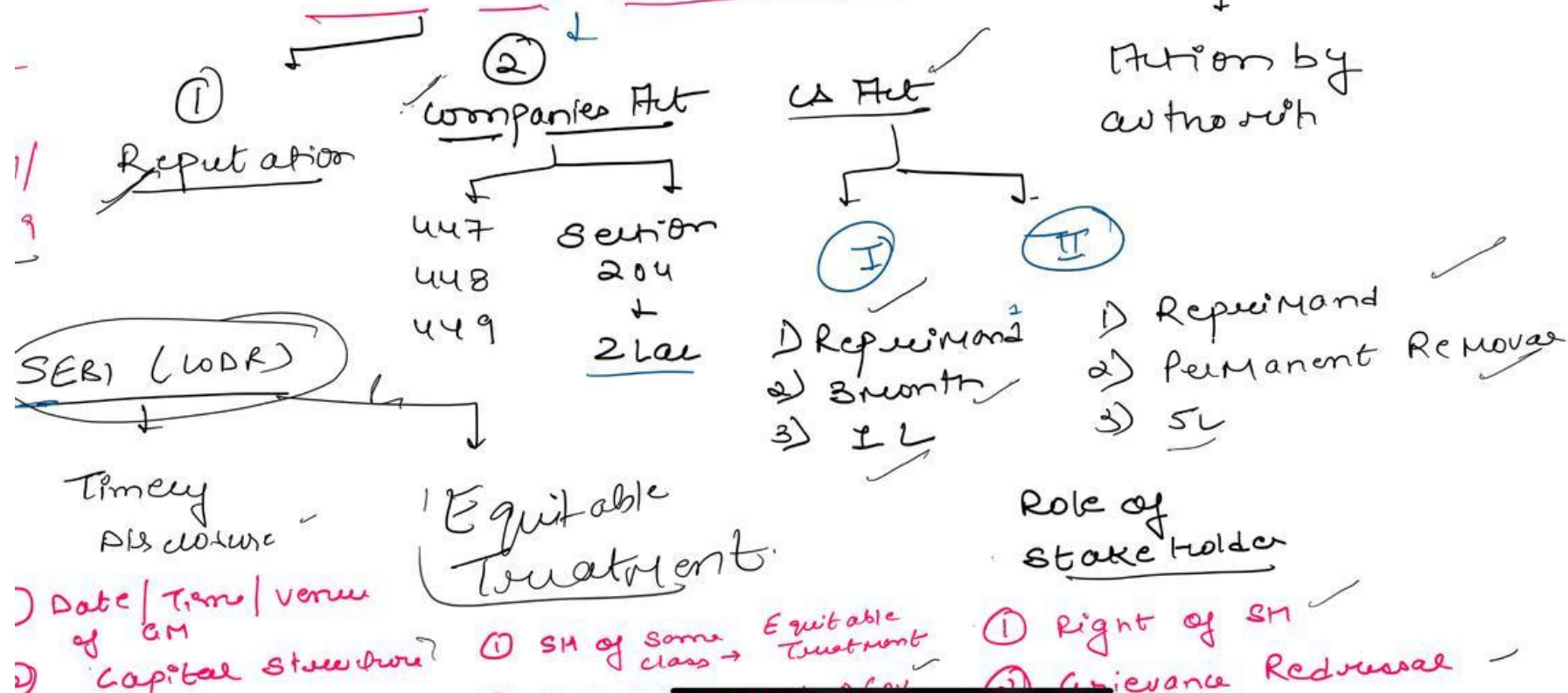


10

11

subsections

Certifying Professional



12

SEBI (LODR)

Shareholder's Rights

Timely Disclosure

Equity Tools

- | | | |
|---------------------------------------|------------------------------------|--------|
| ① Be informed ✓ | ① Date / Time / venue of AGM | ① SH's |
| ② Voting Right ✓ | ② Capital structure? | ② Part |
| ③ Procedure to vote ✓ | ③ Rights of SME
Equal Treatment | ③ Fore |
| ④ Question to BOD ✓ | | ④ m&P |
| ⑤ Grievance Redressal ✓ | | ⑤ Remu |
| ⑥ Protection of Rights of minority SH | | |

440
449

2 Lac

- 1) Reprimand
- 2) 3 months
- 3) IL

- 1) Reprimand
- 2) Permanent Removal
- 3) SL

Equitable Treatment

Role of Stakeholder

13

- 1) SM of some class → Equitable Treatment
- 2) Participation in Corp Gov
- 3) Foreign SM Vote
- 4) Insider Trading Policy
- 5) Remuneration Policy

- 1) Right of SM
- 2) Grievance Redressal
- 3) Whistle Blower Mechanism