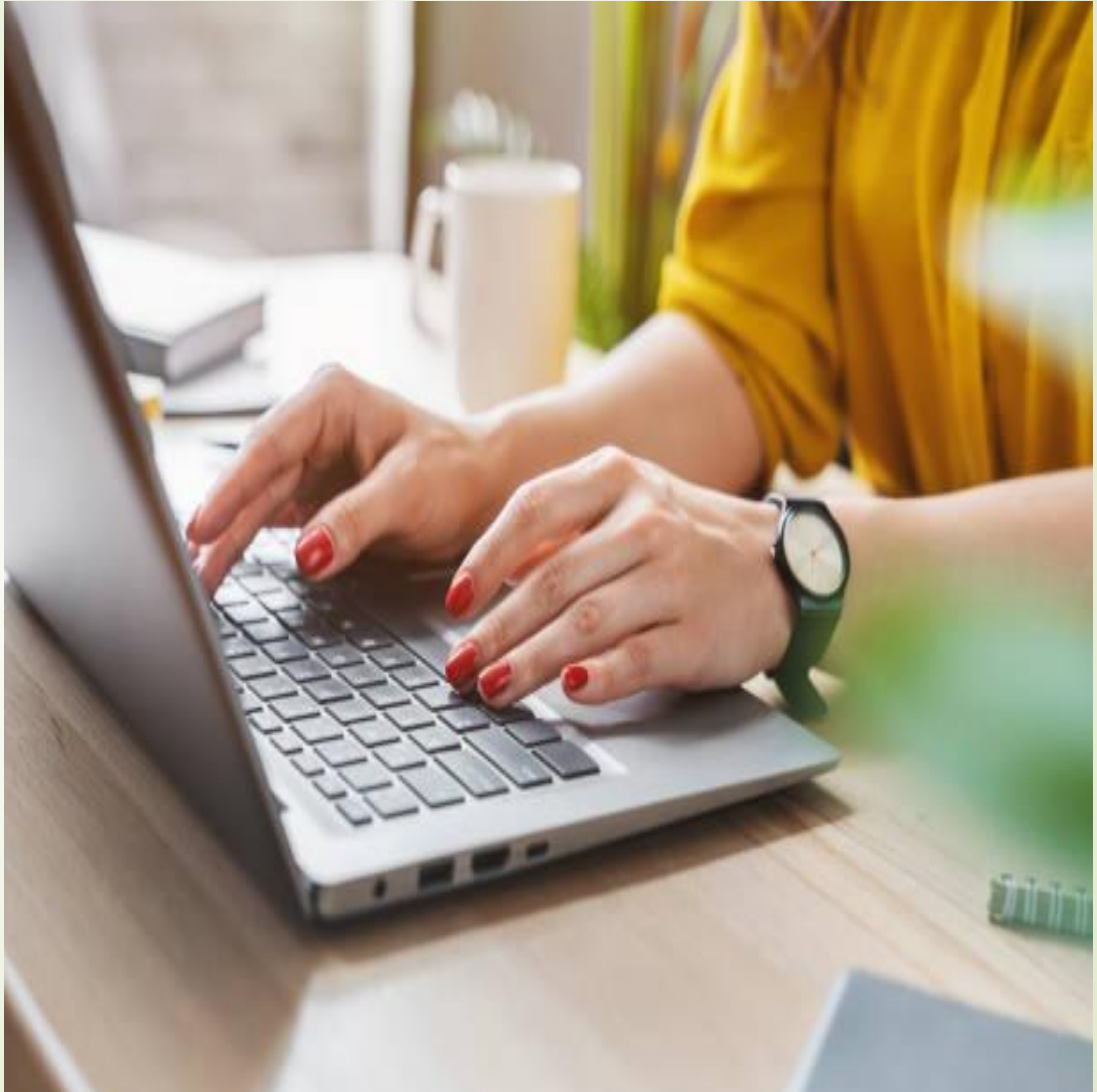
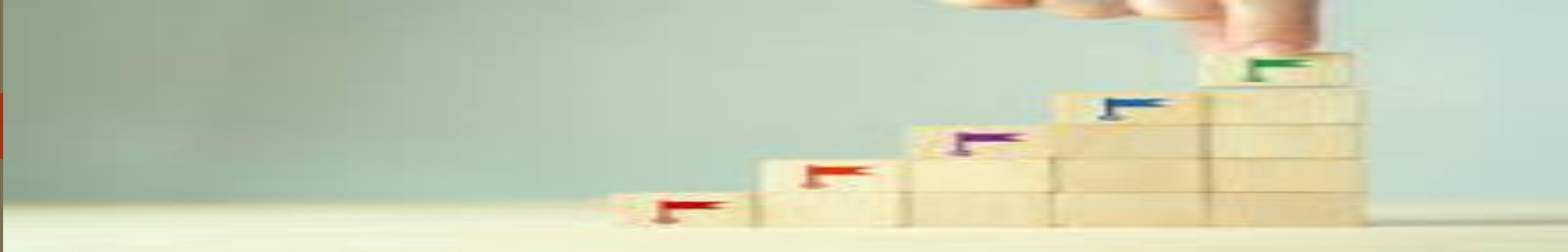
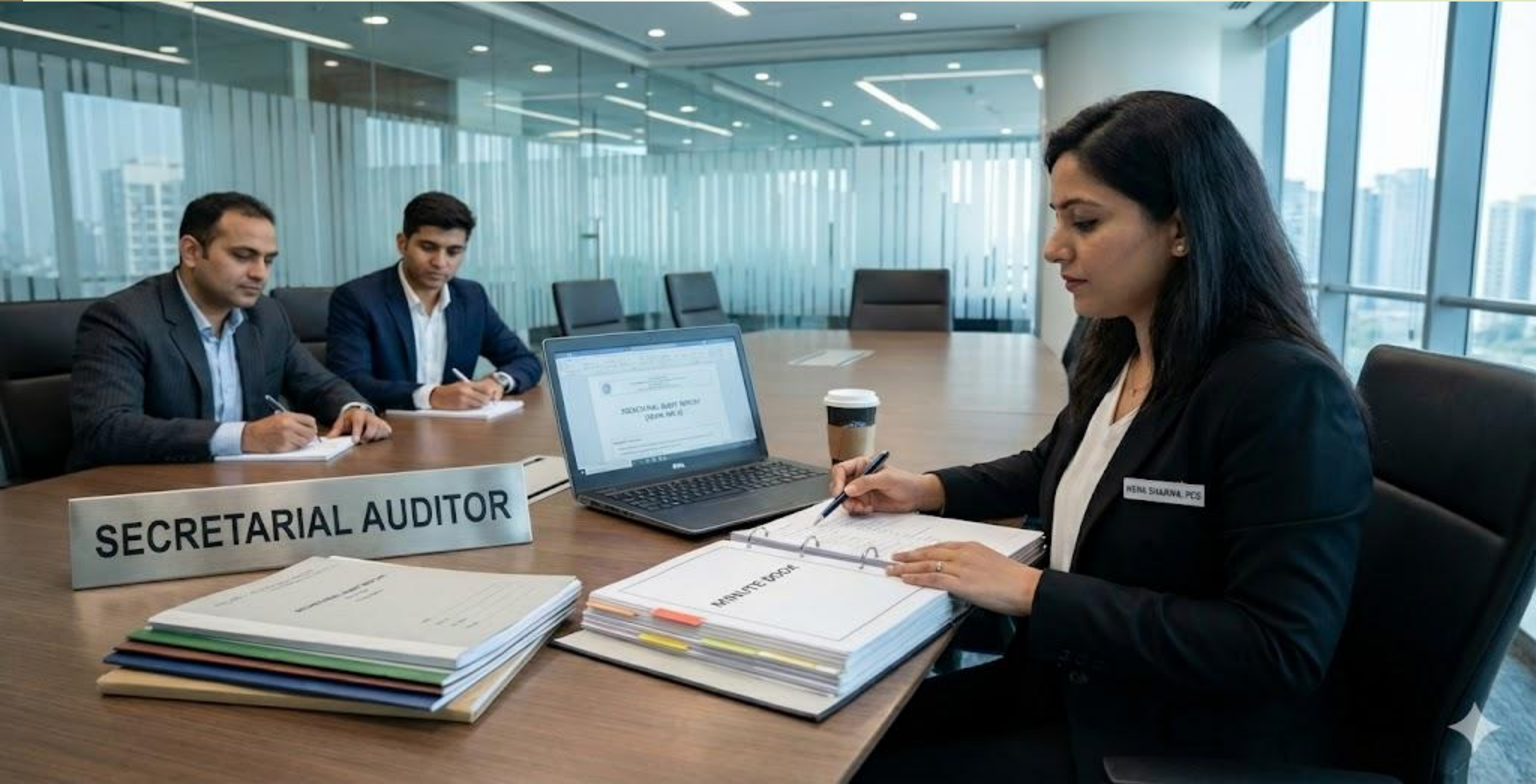
EMERGING ROLES FOR PRACTICING COMPANY SECRETARIES





Year	Milestone	Significance
1980	Company Secretaries Act	Established the profession as a statutory body (ICSI)
1988	Companies (Amendment) Act	First formal recognition of PCS to certify compliance
2000	Compliance Certificate	Introduction of mandatory compliance certificates for smaller companies.
2013	Companies Act, 2013	Granted the power of Secretarial Audit, making it a mandatory statutory function

EMERGING AREAS



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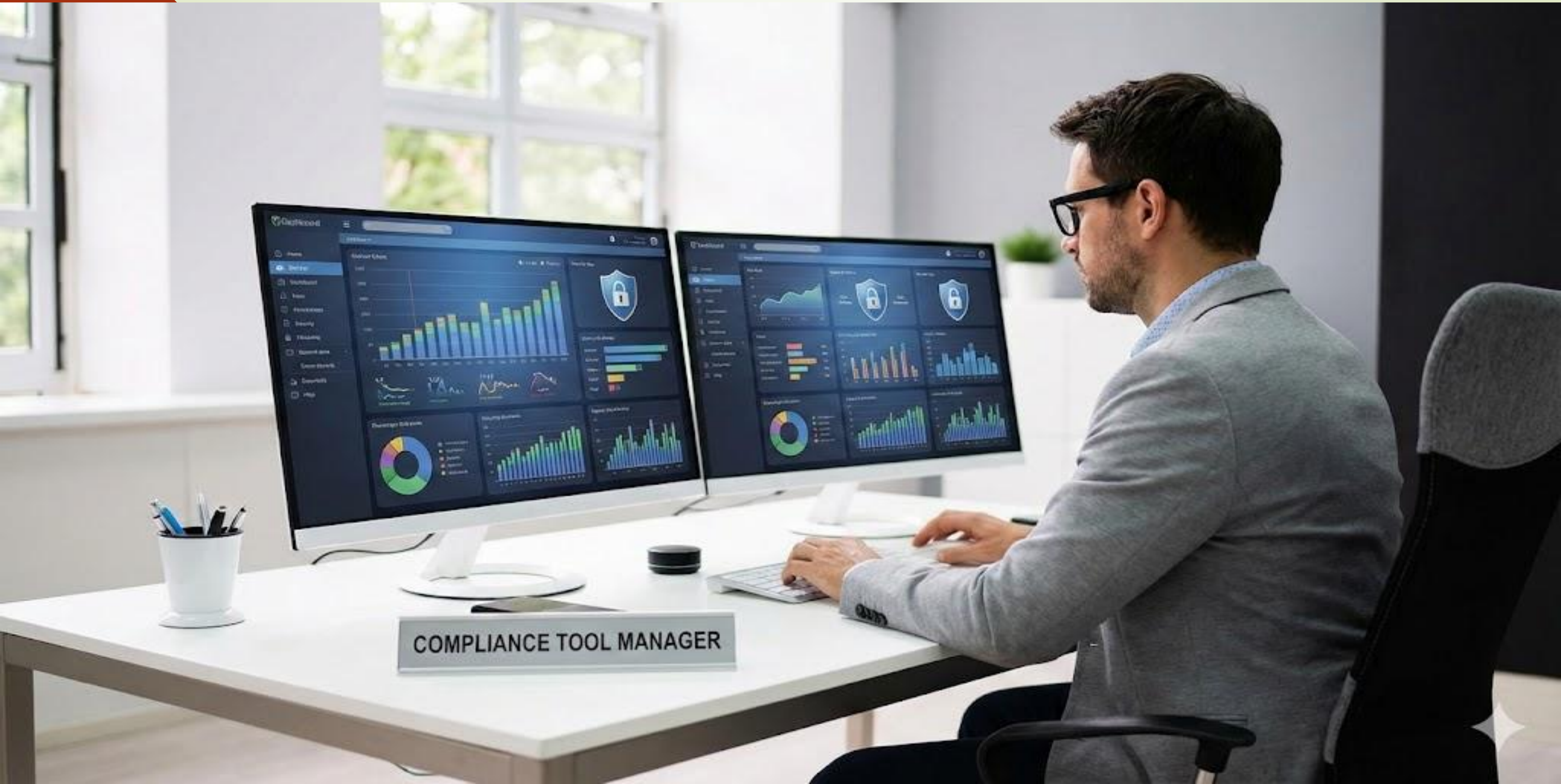

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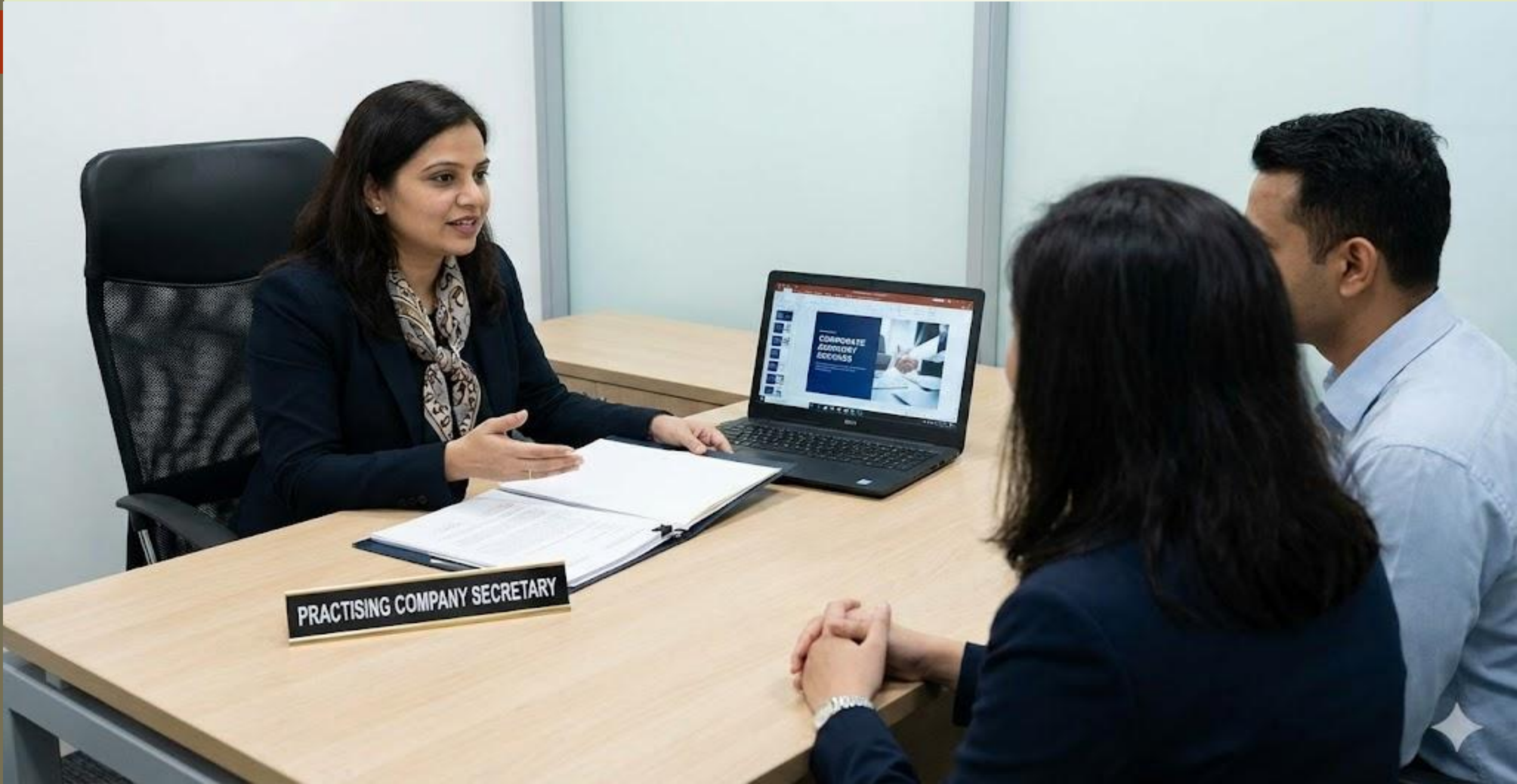

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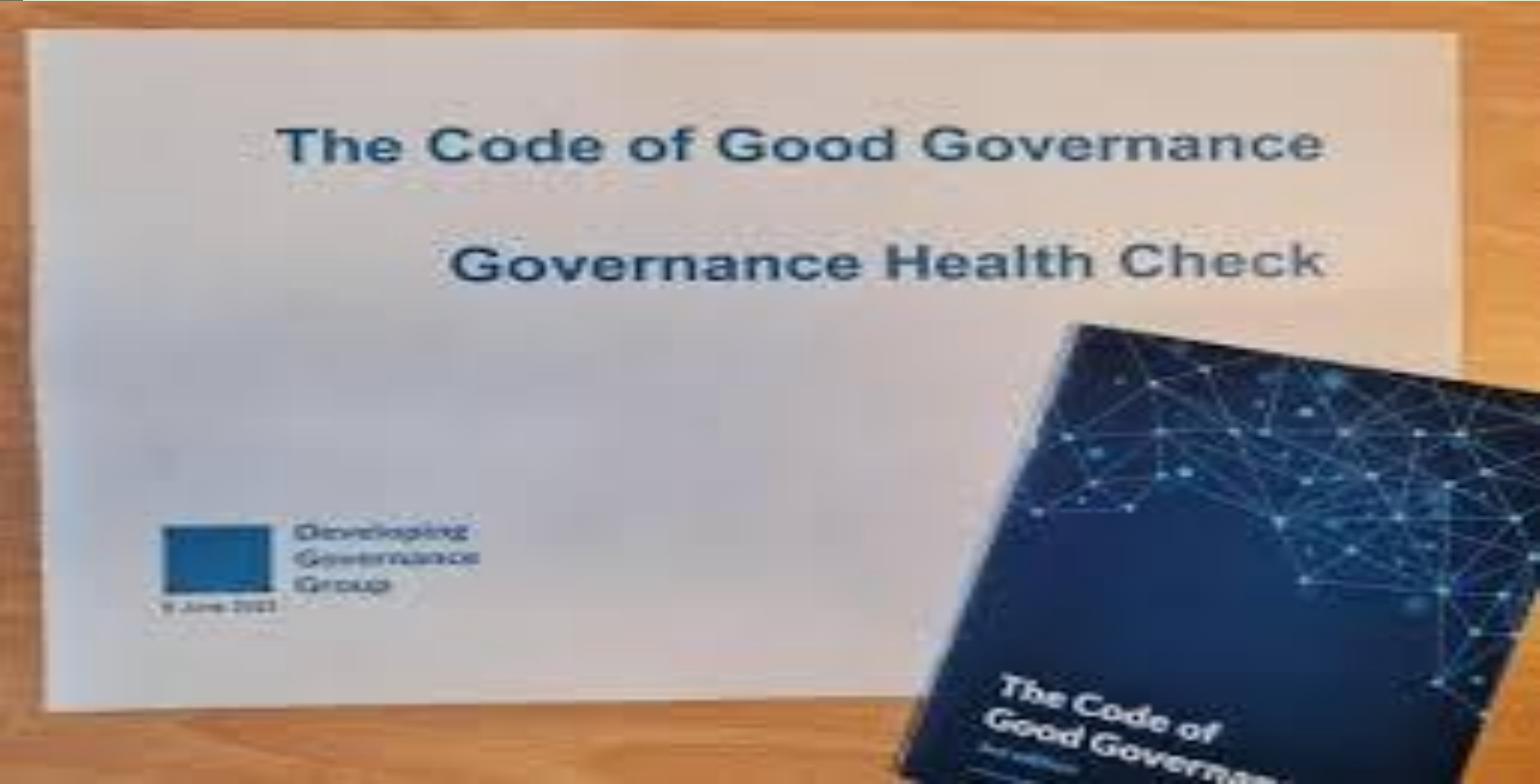

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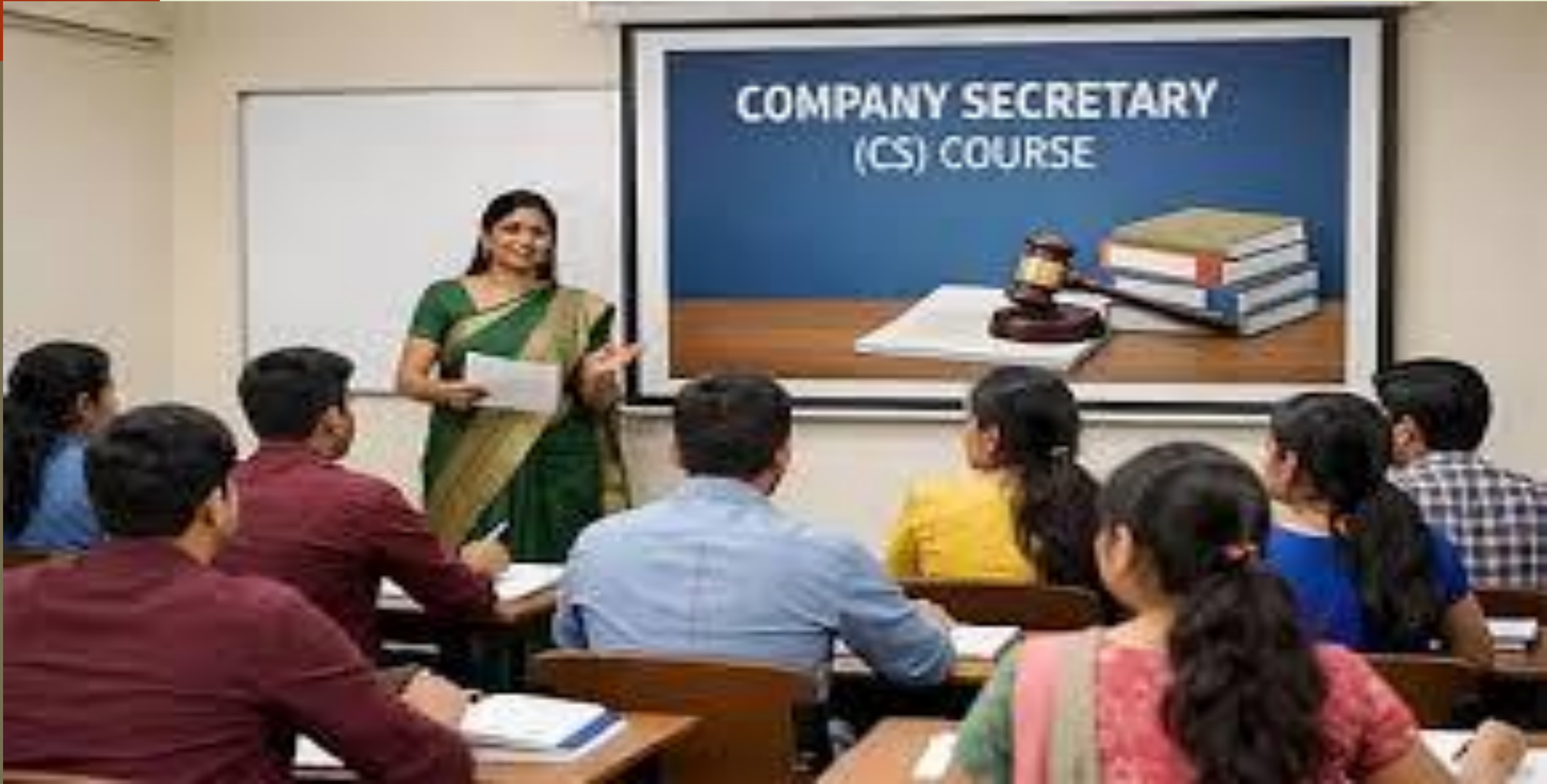

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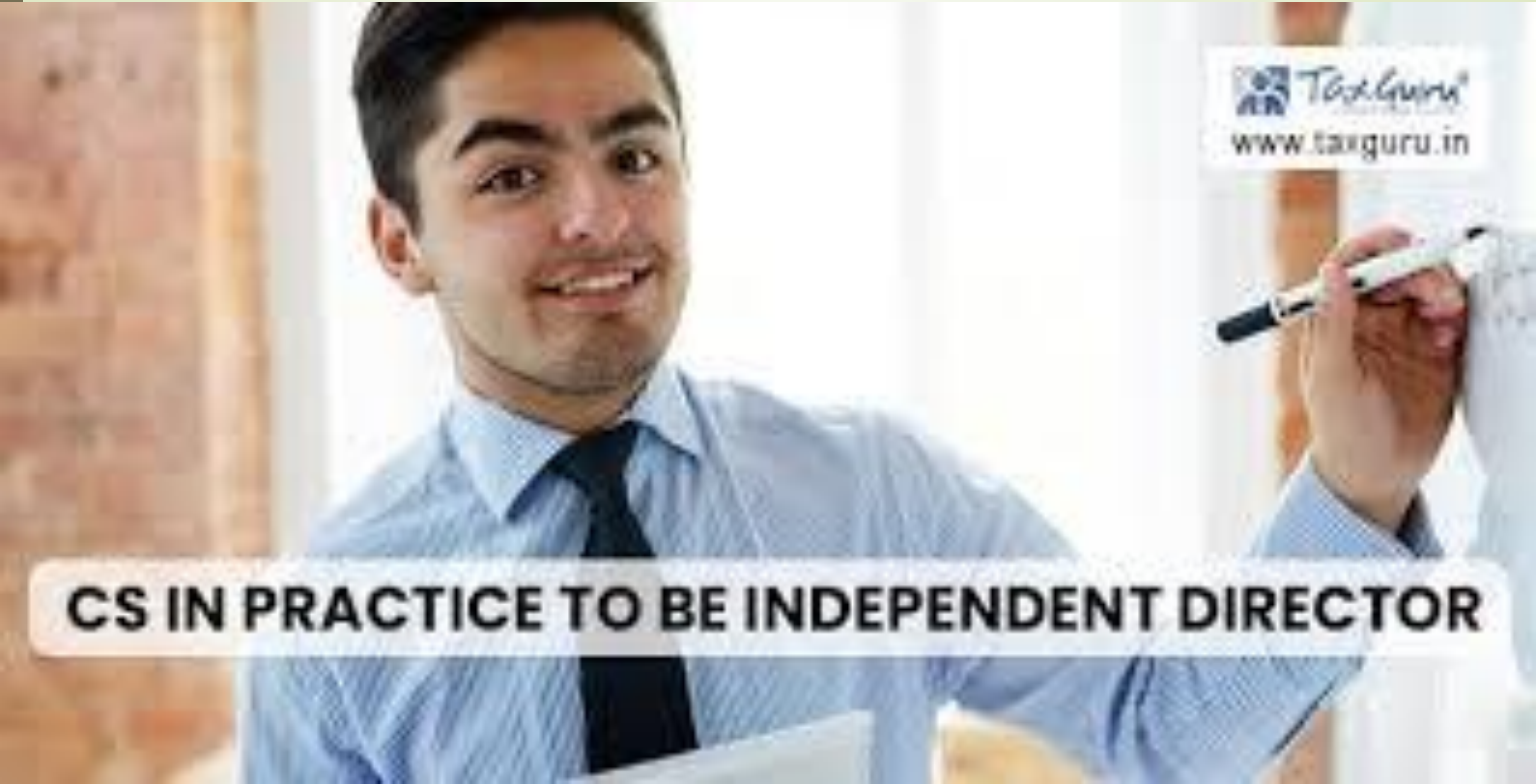


QUIZ
TIME

1. The Statutory Auditor emails you on a Friday at 5:55 PM asking for a 'minor clarification' and 'just one quick document' regarding a board resolution from 2019. What does this actually mean?

   A. They accidentally deleted their own archives and want you to resend everything.
   B. Your weekend plans are officially canceled, and you will be digging through dusty physical files until Sunday.
   C. They want to compliment your impeccable record-keeping.
   D. They genuinely just have a quick 5-minute question.

2. You ask a highly successful, billionaire Independent Director for a simple, self-attested copy of their passport for their annual DIR-3 KYC filing. What do you actually receive?

   A. A link to their Wikipedia page.
   B. The original passport sent via registered post.
   C. They travel too much to ever let the physical passport out of their sight.
   D. A blurry, crooked photo taken on a phone in a dark room, with their thumb covering half the passport number and absolutely no signature.

3. SEBI/MCA just uploaded a 150-page master circular fundamentally changing compliance frameworks. At what time was this notification most likely published on their website?

A.Monday morning at 10:00 AM, giving everyone a fresh week to digest it.
B.Wednesday afternoon, alongside a helpful summary video.
C.Friday at 11:30 PM, usually right before a long holiday weekend.
D. Exactly one day after you just finished updating all your internal policies to match the *old* circular.

4. The CFO walks into your office with a giant smile and says, 'Great news! We want to declare a 200% interim dividend tomorrow to boost the share price.' What is the immediate Secretarial catch?

A. You have to calculate the withholding tax yourself.
B. The banks are closed tomorrow.
C. The company has zero free reserves and actually posted a loss last quarter.
D. You don't have enough stamp paper.

ANSWERS

1. B.
2. D. Exactly. And they will send it via WhatsApp, not email.
3. D. It happens precisely when you are about to finally relax.
4. C. Finance looks at the cash flow and CS looks at Companies Act

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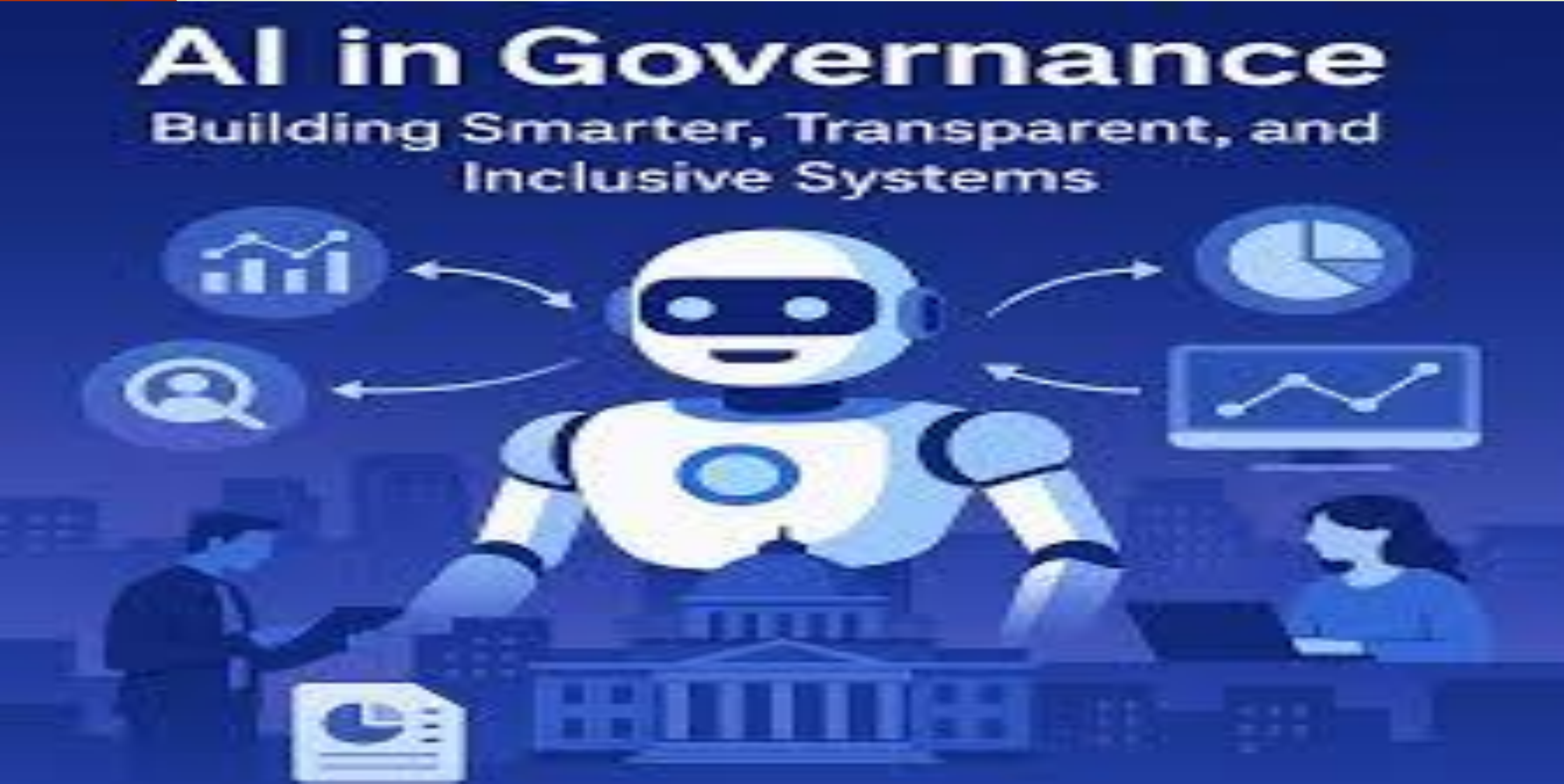

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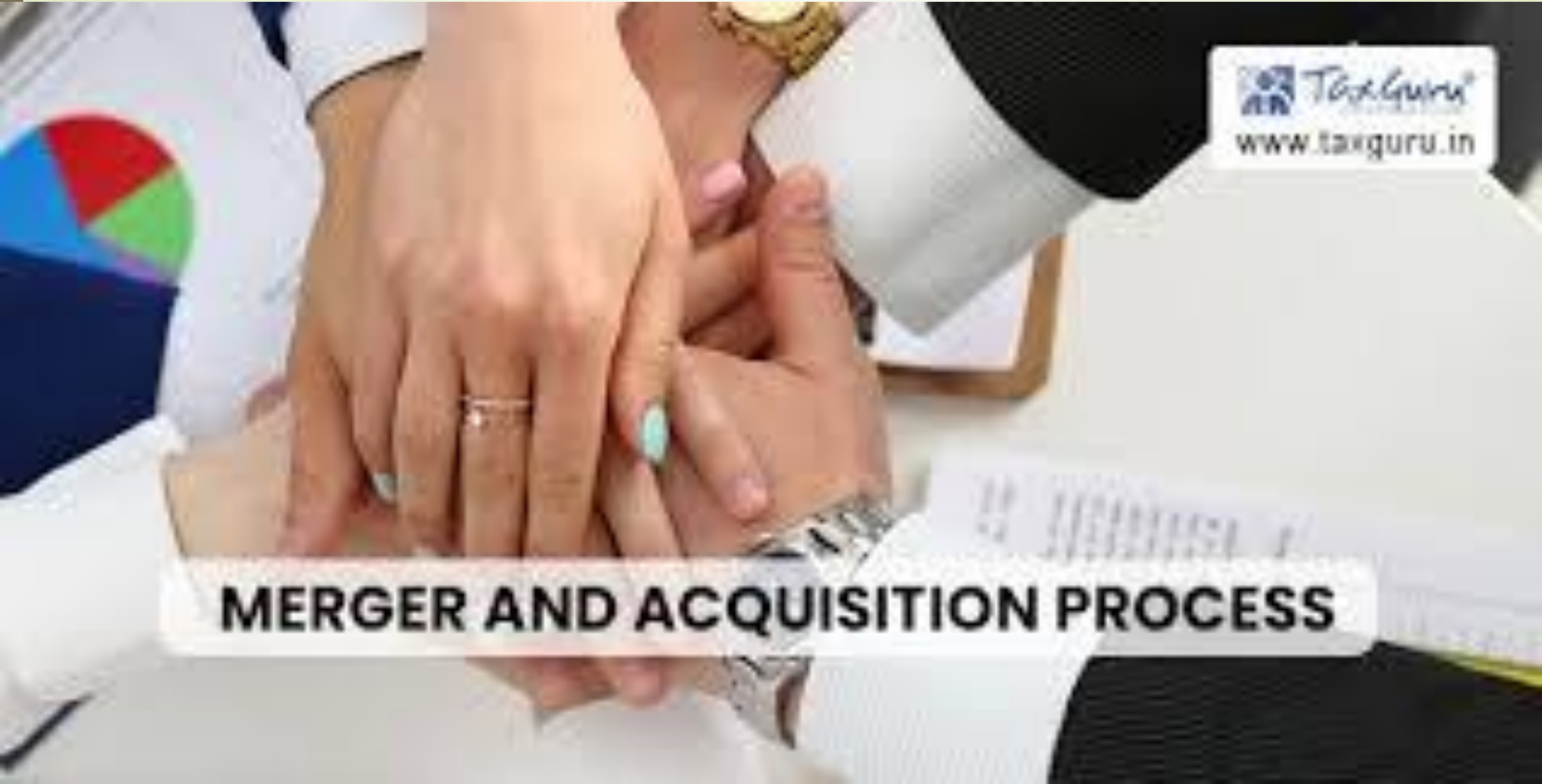

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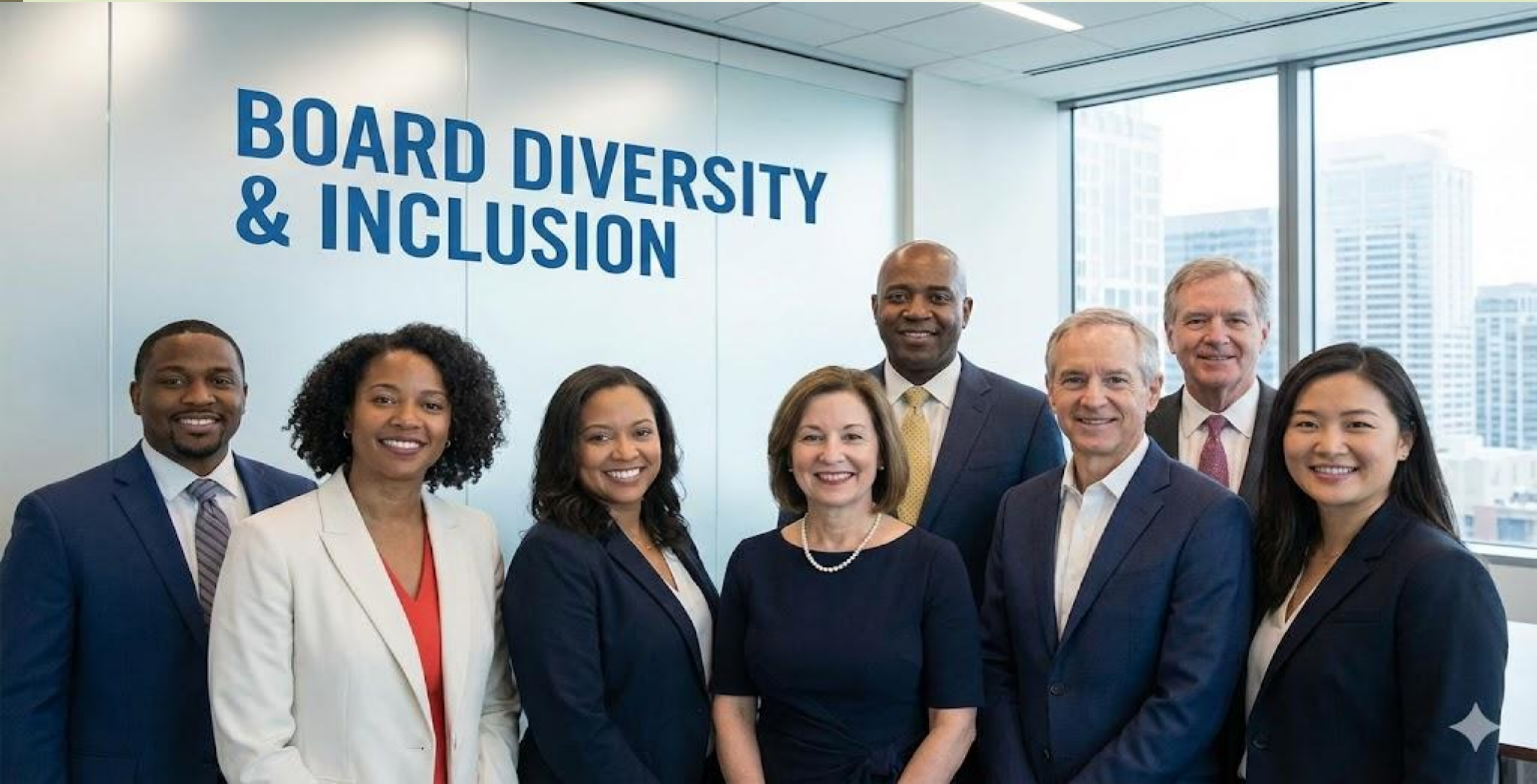

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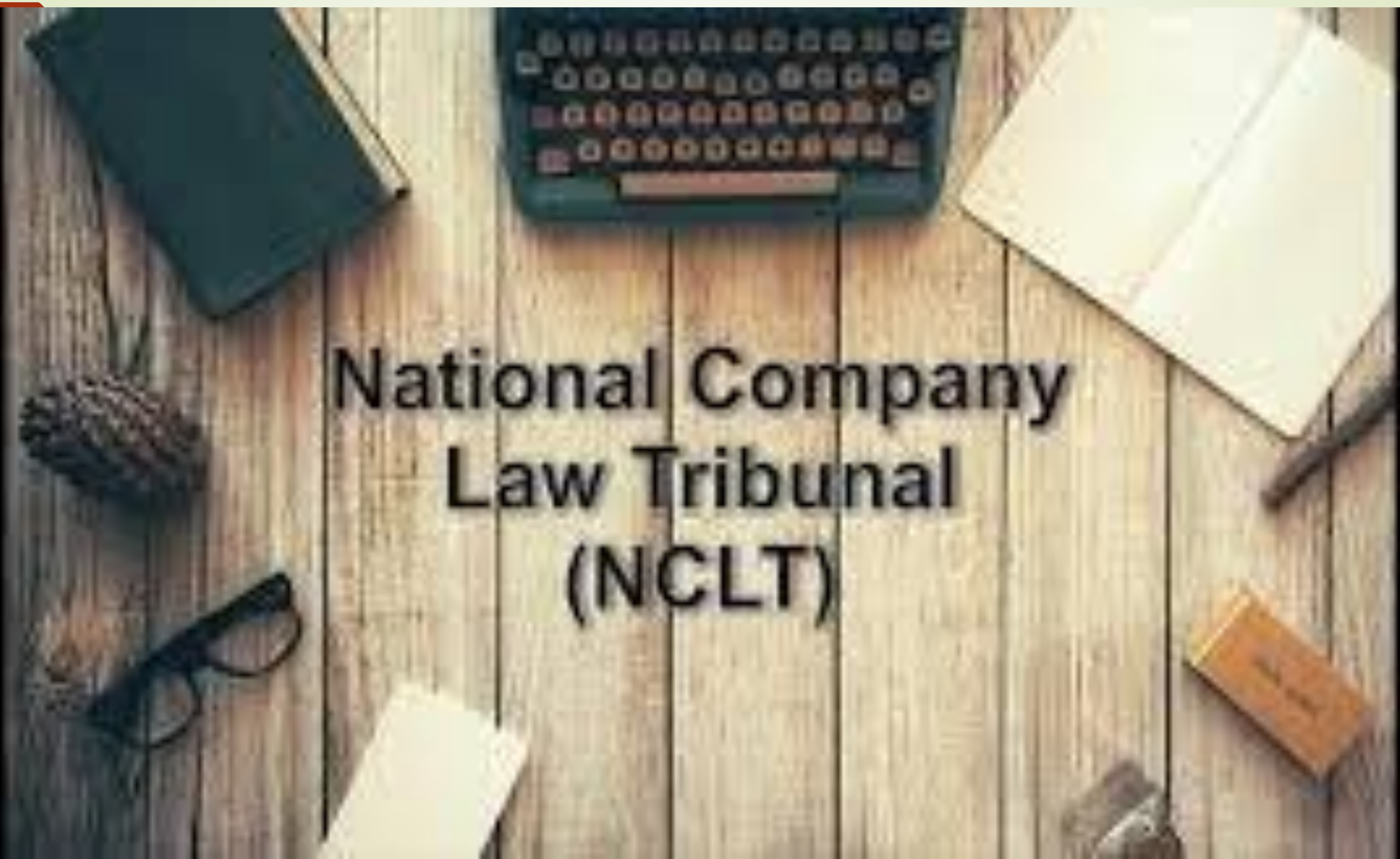

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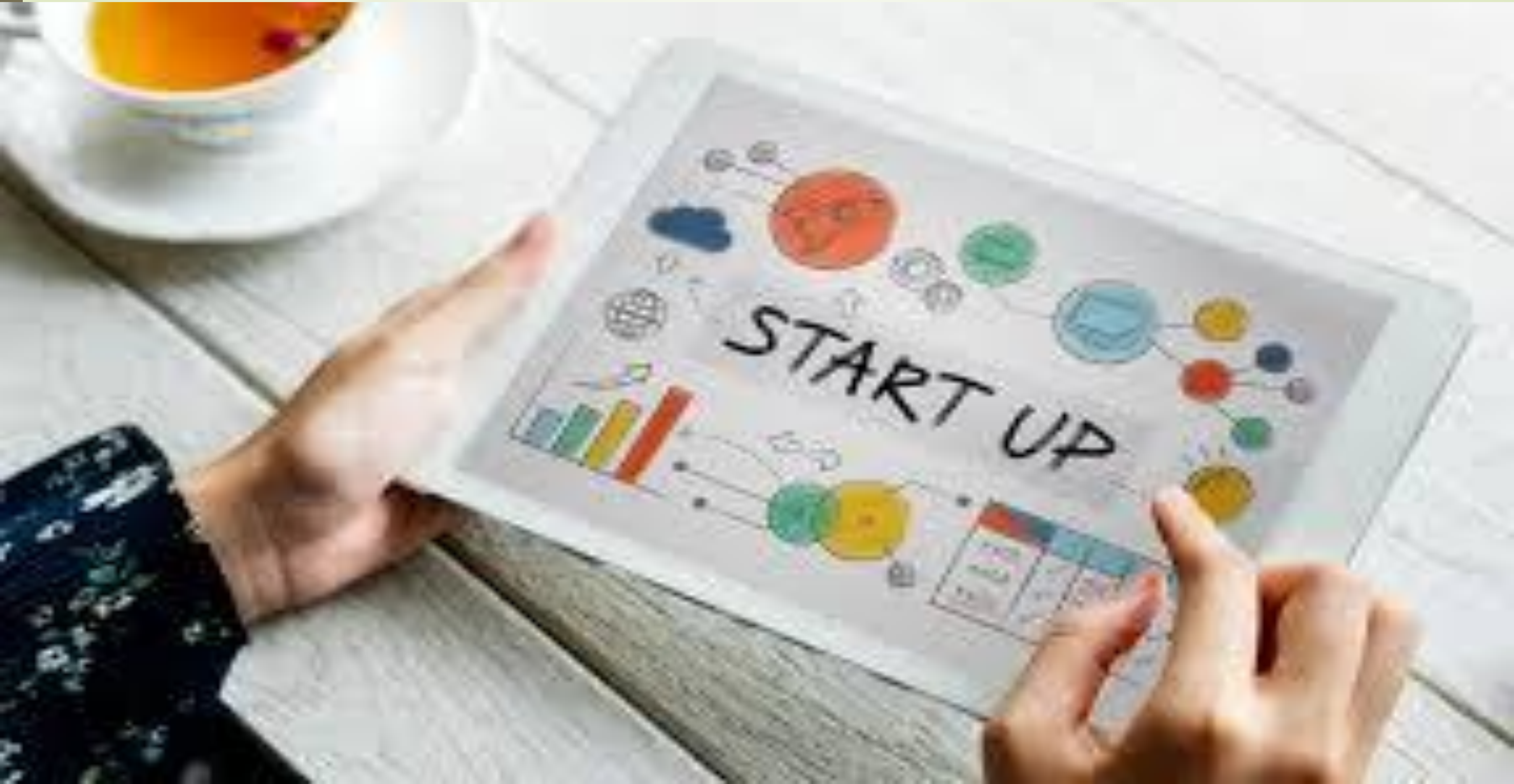

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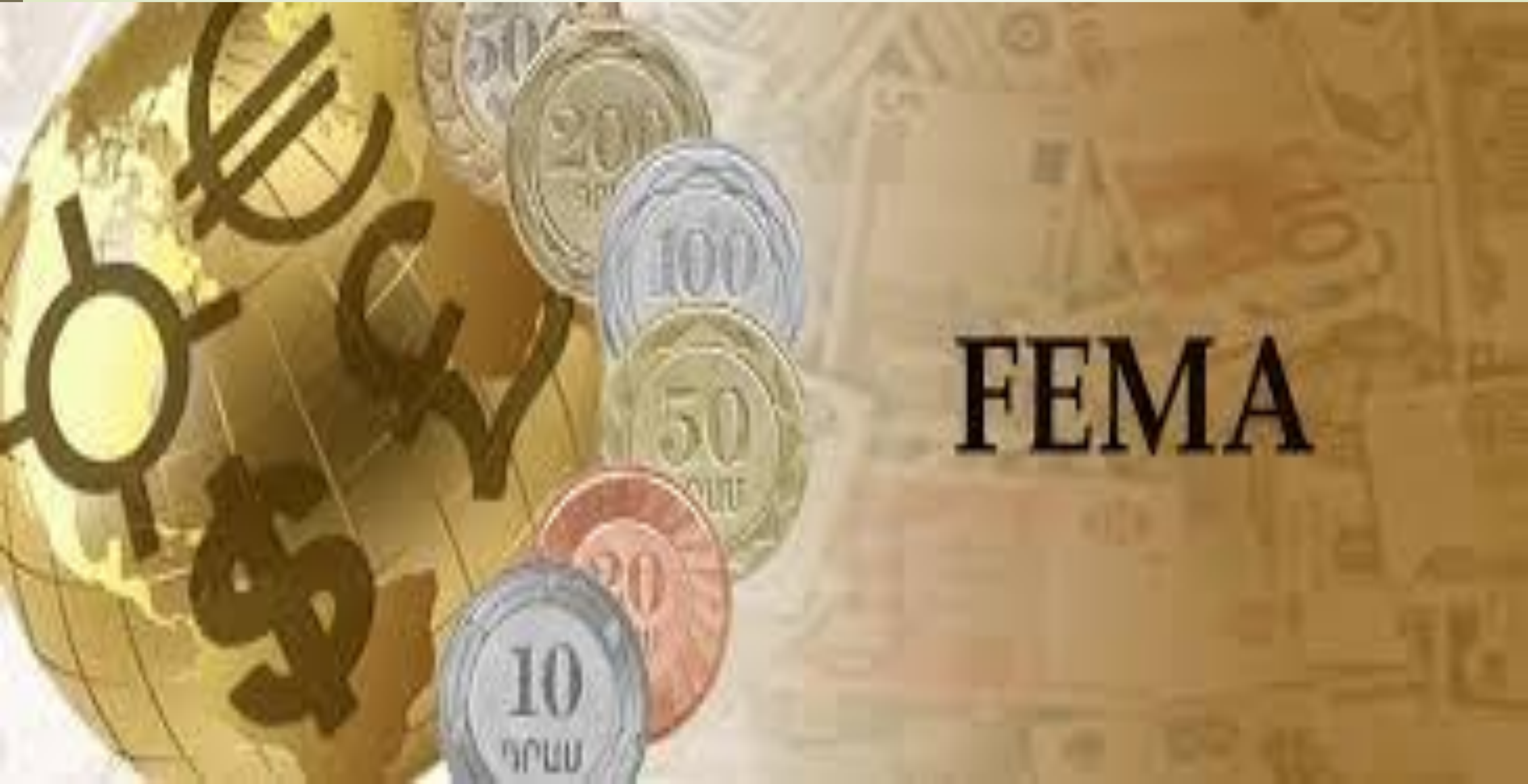

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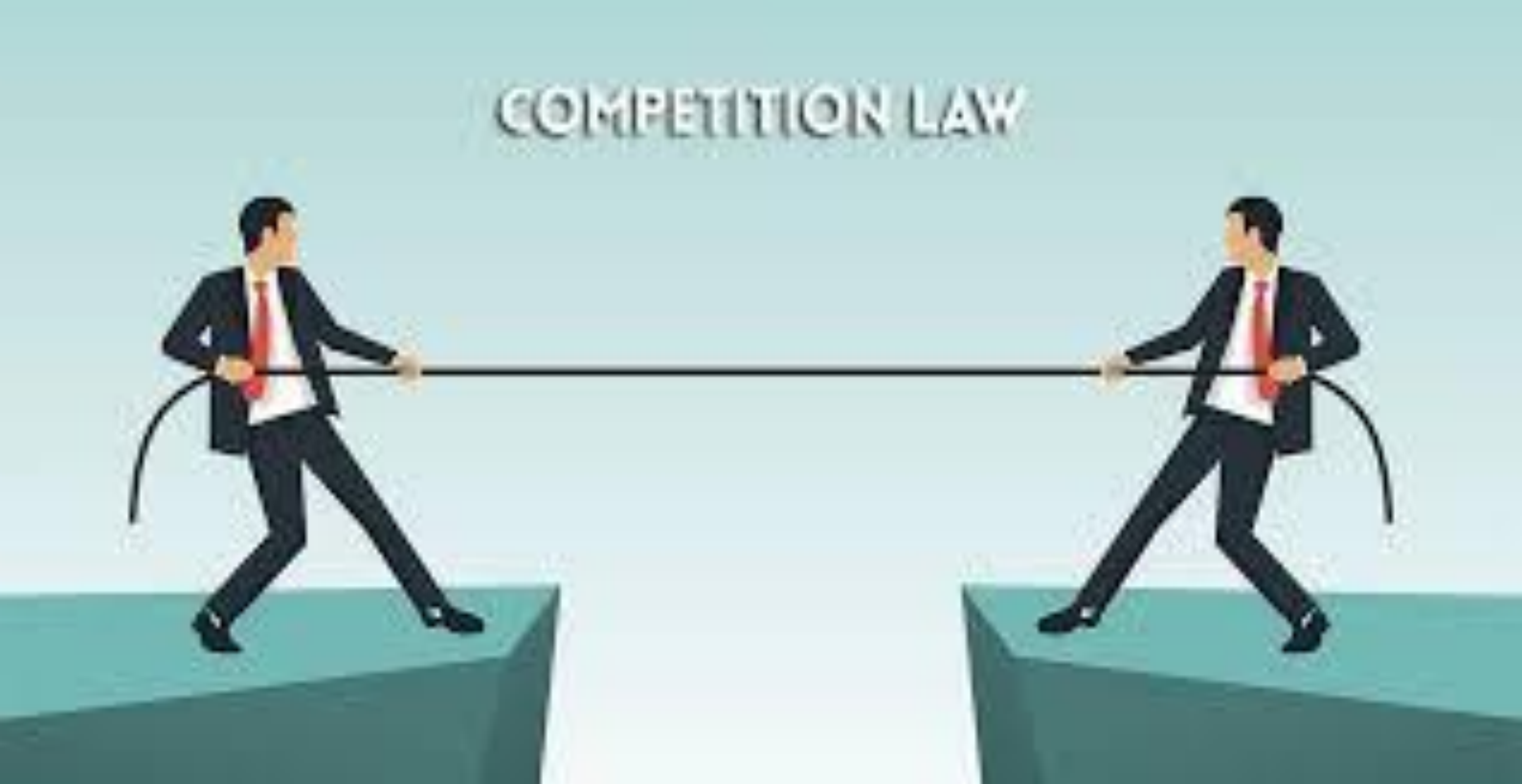


Quick
Recap

1. Which of the following certification can be issued by a Practicing Company Secretary?

A) Statutory Audit Report
B) Secretarial Audit Report
C) Cost Audit Report
D) Internal Financial Controls Report

2. The Unique Document Identification Number (UDIN) for PCS is issued by:

A) MCA
B) Institute of Company Secretaries of India (ICSI)
C) SEBI
D) RBI

3. A Practicing Company Secretary can appear before:
A) NCLT
B) NCLAT
C) ROC
D) All of the above

4. Annual Return of a listed company shall be certified by:

A)Cost Accountant
B) Chartered Accountant
C) Company Secretary in Practice
D) Internal Auditor

5. A Practicing Company Secretary can act as:

A) Insolvency Professional (if qualified under IBC)
B) Registered Valuer (if registered)
C) Scrutinizer for e-voting
D) All of the above (subject to eligibility)

6. A PCS can appear and represent clients before:

A) NCLT
B) Regional Director
C) Registrar of Companies
D) All of the above

ANSWERS

1. B
2. B
3. D
4. C
5. D
6. D


THANK YOU
FOR YOUR
ATTENTION


Q&A