

From Quill to Query: Reinventing the Practising Company Secretary in the Age of AI and Automation - A White Paper for the Indian PCS Community

Every productivity gain, every drafting shortcut, every research summary, every contract pre-draft is conditional on the human professional who applies judgement and accepts liability. That is the unchanged core of practising as a Company Secretary — and it is the reason the PCS who masters AI will compound her authority, rather than dilute it.



CS Shalini Iyengar, ACS

CSA, Indian Bank, Kolkata
shalini2jilly@gmail.com

AI is not the replacement for the Company Secretary. It is the exoskeleton — amplifying judgment, extending reach, and freeing the human mind for the work only humans can do. — Adapted from ICSI, Chartered Secretary, October 2025

INTRODUCTION

The modern corporate governance environment is undergoing a deep structural transition, shifting from a historical paradigm of manual, document-centric administrative checklists to a dynamic, continuous, and data-driven ecosystem. For the Practising Company Secretary (PCS) in India and globally, this shift has redrawn the boundaries of professional liability, operational execution, and strategic value. No longer merely a procedural clerk or custodian of physical corporate registers, the contemporary PCS is forced to assume the role of a “Governance Architect”—an indispensable corporate officer who integrates technical information systems, database architectures, and digital security measures with statutory compliance frameworks.

This evolution is driven by two parallel forces: the introduction of algorithmic oversight by corporate regulators, and the passage of technologically complex legislation that requires digital verification of compliance. As government registries, financial boards, and capital market authorities implement Artificial Intelligence (AI) and Robotic Process Automation (RPA) to police corporate activities, manual spreadsheet-based compliance management has become a severe liability. To remain viable, professional firms must restructure their operational workflows. Adopting domain-

specific AI platforms and automated governance systems is not just an efficiency play; it is a fundamental requirement to shift secretarial practices from linear, headcount-dependent business models to highly scalable, high-margin advisory institutions.

RPA, AI AND INTELLIGENT PROCESS AUTOMATION — CLEARING THE FOG

Practitioners often use “automation” and “AI” interchangeably. To lead this transition, practitioners must distinguish between the “arms” and the “brain”.

- **RPA (The Arms):** Process-driven. A software “bot” mimics human clicks — logging into portals, downloading challans, or migrating data. It is rule-bound and fast, but it cannot “think.”
- **AI (The Brain):** Data-driven. It recognizes patterns, interprets unstructured legal prose, and learns. Where RPA fetches a SEBI circular, AI parses its impact on the client’s specific capital structure and drafts the board note.

Where RPA might fetch the latest SEBI circular from a portal, AI summarises it, maps it to a client’s capital structure, and drafts a board note. The combination — increasingly called *intelligent process automation* — gives the secretariat both the arms and the brain it has long needed¹.

A REGULATORY TAILWIND, NOT JUST A TECHNOLOGY TREND

India’s regulators are no longer passive observers of the AI shift; they are active drivers of it. The MCA21 V3 portal uses AI to detect filing discrepancies and trigger automated alerts. The e-Adjudication module electronically processes penalty matters end-to-end, including automated show-cause notices². SEBI and the BSE deploy AI to screen DRHPs and detect market manipulation. The Ministry’s announced AI-driven “Green Channel” compresses company name

¹ ICSI, “Artificial Intelligence: Inclusivity, Cohesiveness, Transformation,” Chartered Secretary, October 2025. https://www.icsi.edu/media/webmodules/CSJ/October_2025/19.pdf

² Khurana & Khurana, “The Evolution of E-Adjudication in India”. <https://www.khuranaandkhurana.com/the-evolution-of-e-adjudication-in-india-from-traditional-penalty-proceedings-to-digital-justice>

approvals from days to hours. Layered above this is the Digital Personal Data Protection Act, 2023, which sets the jurisprudential anchor for how AI may handle personal data — and the forthcoming IT (Intermediary Guidelines) Amendment Rules, 2026, which will regulate synthetically generated content such as deepfakes.

PRESENT SCENARIO OF A PCS:

- **The mandate is widening, not narrowing:** A PCS today is expected to handle MCA21 V3 filings, Secretarial Standards compliance, secretarial audit under Form MR-3, NCLT/IBC matters, SEBI LODR and PIT compliance, RBI FEMA and FLA returns, GST and labour-law tangents, ESG/BRSR reporting, and director education — often as a one-person shop. The volume is unsustainable without leverage.
- **Automation has already become table stakes:** The MCA21 V3 portal has completed its migration in stages, culminating in the launch of the final 38 company e-forms on 14 July 2025 — a regulator-driven shift to fully online, SRN-based filing that no practice can opt out of.
- **AI is now a measured productivity instrument, not a toy:** Thomson Reuters’ 2024 Future of Professionals study, surveying 2,200 legal, tax, and compliance professionals globally, projects 4 hours per week of saved time within twelve months and 12 hours per week within five years from AI — the equivalent of adding one full-time colleague for every ten-member team — equivalent, Thomson Reuters notes, to a 10% increase in productive capacity across the entire professional workforce³.
- **But trust must be earned:** Stanford’s benchmark found Lexis+ AI and Practical Law AI hallucinating in >17% of queries and Westlaw’s AI-Assisted Research in >34% — even though these are purpose-built legal RAG systems⁴. The PCS who signs a UDIN does so at her own risk.
- **A pragmatic operating model is emerging:** Human-in-the-loop drafting, AI as a “first reader” of contracts and notices, retrieval-augmented research grounded in MCA/SEBI/RBI primary sources, automation for repetitive workflow plumbing and tight DPDP-aligned data hygiene.
- **The opportunity:** A PCS firm of three professionals who deploys a well-governed AI stack can credibly serve the compliance load of fifteen — and reinvest the time saved into advisory work, the only segment regulators have not yet automated.

THE ANATOMY OF A SECRETARIAL PRACTICE — AND WHERE MACHINES PLUG IN

The cleanest way to think about AI and automation is to lay the typical PCS engagement on an assembly line and ask, at each station, “what can be done by a machine,

what must be done by a human, and what is genuinely collaborative?”

Sl. No.	Station	Representative Output	Automation Verdict
1	Client intake & KYC	Engagement letter, CDD checklist	Mostly automatable — OCR + extraction + DigiLocker eSign
2	Compliance-calendar mapping	Annual due-date matrix	Fully automatable from incorporation data
3	Board & general-meeting administration	Notices, agenda, minutes, action-tracker	AI-drafted, human-finalised
4	Filings (e-forms, XBRL, BRSR)	MGT-7, AOC-4, DPT-3, MR-3, MSME-1	Automated form-pre-fill; human sign-off
5	Secretarial audit (MR-3)	Audit report under Form MR-3	AI as first reader of registers/ records
6	Diligence & transaction support	Diligence report, share-purchase deck	Heavy AI leverage; human judgement on red flags
7	Contract drafting & review	SPA, SHA, ESOP scheme, JV agreement	Hybrid — AI drafts skeleton; human writes risk clauses
8	Litigation & NCLT support	Pleadings, evidence summaries	RAG-based research; human pleadings
9	IBC assignments (RP/Liquidator)	CIRP timelines, claims processing	Workflow automation + AI analytics
10	ESG / BRSR / climate disclosure	BRSR section by section	AI for data aggregation; human assurance
11	Knowledge management	Research notes, internal templates	Vector-DB + internal LLM ideal
12	Client communication	Status updates, advisories	AI drafts, human empathy

Table 1: Areas of Practise and what can change.

Two patterns leap out. First, the value-add is almost never in the typing; it sits in identifying which station needs human judgement (clauses 7, 8, 10, 12) and which is plumbing (1, 2, 4, 11). Second, the boundary between stations is itself automatable — a well-designed workflow can hand off from intake to calendar to draft notices without a human touching a keyboard.

³ Thomson Reuters

⁴ Stanford HAI

From Quill to Query: Reinventing the Practising Company Secretary in the Age of AI and Automation - A White Paper for the Indian PCS Community

THE SIX PILLARS OF AI-ENABLED SECRETARIAL PRACTICE

The transformation is not a single revolution but six concurrent ones — each redesigning a different muscle of secretarial work.

a) Compliance management — the always-on watchdog

Indian compliance lives inside a labyrinth of circulars, amendments, notifications and clarifications from MCA, SEBI, RBI, GST authorities and sectoral regulators. A practitioner managing fifteen corporate clients used to rely on a stitched-together quilt of subscription services, professional networks and personal memory — a system fraught with latency and omission risk. AI-powered platforms have introduced the paradigm of continuous compliance: natural language processing parses the official gazette, extracts relevant provisions, and maps them against each client's specific obligations, capital structure, industry and jurisdiction⁵.

Consider MCA General Circular No. 03/2025 on open-ended virtual meetings. The moment the circular was issued, AI compliance systems could instantaneously identify every affected client across a practitioner's portfolio, flag the implications for upcoming AGM calendars, assess whether the Articles of Association required amendment, and draft preliminary advisory notes — work that previously consumed two to three days of manual scanning.

The modern corporate governance environment is undergoing a deep structural transition, shifting from a historical paradigm of manual, document-centric administrative checklists to a dynamic, continuous, and data-driven ecosystem.

A worked example. A Pune-based mid-sized IT firm spent 120 person-hours every month reconciling GSTR-1, GSTR-3B and GSTR-2B against ERP data — and still attracted departmental scrutiny. After deploying an AI compliance suite, the system matched filings across all categories, identified twenty-seven input tax credit mismatches in the first month, detected a circular trading pattern between three vendor entities that manual review had missed, and cut reconciliation time by 40%. The practising Company Secretary stopped being a spreadsheet supervisor and became a strategic compliance advisor reading AI-generated risk heat maps.

The democratisation effect is just as important. A ₹50 crore manufacturing SME without an in-house secretarial team can now subscribe to a platform that tracks deadlines across MCA, GST and labour laws, sends cascading reminders, uses NLP to suggest compliance-aligned changes to draft resolutions, and pre-fills filing templates. Enterprise-grade governance is no longer reserved for the listed elite.

b) Board meeting management — from logistics to intelligence

Board meetings are the soul of corporate governance. Yet historically, their administrative orchestration — 200-page board books, calendar coordination across independent directors in multiple cities, drafting minutes that capture deliberation without becoming verbatim transcripts, tracking action items quarter after quarter — consumed disproportionate secretarial bandwidth. AI has introduced the smart boardroom: platforms like Diligent Boards, OnBoard, Azeus Convene and Board Intelligence — used by over 25,000 organisations and more than 700,000 directors globally — compile board books automatically, scan drafts for risky language, generate concise summaries of dense financial reports, and provide directors with pre-meeting briefings organised by topic with citations⁶.

The quantified impact is striking: Diligent reports that AI-powered board management cuts meeting preparation by up to 80%, saves roughly 1,800 hours a year on materials, and delivers an estimated ROI of US\$187,000 over three years for a typical mid-market company⁷. **For the practising CS, that is the difference between *days of administrative compilation* and *hours of strategic curation*.**

Eg: Today: The PCS or her assistant transcribes the meeting from notes and a recording, then drafts minutes consistent with Secretarial Standard 1 (SS-1) and SS-2.

Tomorrow: A Whisper-class transcription model converts the recording to text; an LLM extracts decisions, voting positions and dissents; the PCS reviews and certifies. Vendor stacks like Board Intelligence already do this for global boards.

Example: A Kolkata-based PCS handling a portfolio of fifteen private-limited boards reduces minute-finalisation time from an average of 2.5 hours to 35 minutes per meeting. The minute book remains paper-signed; only the draft is AI-assisted. Critically, the PCS keeps an “unedited transcript + draft + final” trail to satisfy any future ICSI peer review under the ICSI Audit & Peer Review framework.

Caveat: SS-1 requires minutes to be “a fair and correct summary of the proceedings.” An AI summary that omits a director's substantive dissent is not just a quality lapse; it is a Secretarial Standard violation. Always treat AI minutes as a draft, never as a final record.

⁵ Finace India, *Compliance Management Suite (Stable platform)*. <https://finaceindia.com/compliance-management-suite>.

⁶ Board Intelligence, “Top Board Management Software Platforms for 2025”. <https://www.boardintelligence.com/blog/what-are-the-top-board-management-software-platforms-for-2025>

⁷ Diligent, “AI: The Corporate Secretary's Powerful New Ally in Governance”. <https://www.diligent.com/resources/blog/ai-benefits-for-corporate-secretaries>

c) **Document automation — the drafting revolution**

Drafting has historically consumed 40–50% of a practising CS's productive hours. Board resolutions for ordinary and special business, minutes, notices, SH-7, MGT-7, AOC-4, CSR and vigilance policies, insider trading codes, contractual instruments — much of this work is templated, repetitive, and amenable to intelligent automation⁸.

Draft Bot Pro, built specifically for Indian corporate law and now serving more than 427,000 users, automates resolutions, minutes and MCA filings while preserving Companies Act and LODR alignment⁹. Wolters Kluwer's Legisway lets a corporate legal team interrogate thousands of contracts in natural language — “show me all agreements with change-of-control clauses expiring in 2024” or “identify vendor contracts lacking indemnification provisions”.¹⁰ Generative AI tools draft initial minutes from verbal inputs, summarise SEBI and MCA circulars into board-ready briefings, and run consistency checks across multi-document sets.

A senior practitioner once quoted (in ICSI Chartered Secretary, October 2025) *AI will handle 90% of the drafting mechanics. The Company Secretary contributes the 10% that truly matters — judgment, context, strategic nuance, and client-specific tailoring.*

There is a quality dividend too. A resolution that still references “Section 179(3)” instead of the post-amendment “Section 179(3) read with Section 180” can create real legal exposure. AI systems updated with regulatory changes in real time avoid such pitfalls, maintain perfect terminological consistency across documents, and eliminate the small but consequential errors that creep into manual drafting under deadline pressure.

d) **Secretarial audit — from sampling to total surveillance**

Section 204 of the Companies Act, 2013 mandates independent verification of compliance across dozens of statutory provisions — board composition, meeting frequencies, filing timeliness, charge registrations, related-party governance. Traditional audit methodology depends on *sampling*. In an era of total digital records, sampling has become an increasingly high-stakes gamble that risks overlooking material non-compliances hiding in the unexamined 95%.

AI enables 100% population testing. Machine learning algorithms learn a company's “compliance DNA” by absorbing historical patterns, then flag outliers:

⁸ ICSI, “Prompting for Productivity: A Guide for Company Secretaries,” Chartered Secretary, October 2025. https://www.icsi.edu/media/webmodules/CSJ/October_2025/21.pdf

⁹ Draft Bot Pro, “AI Tool for Company Secretaries” (India-specific drafting platform). <https://www.draftbotpro.com/pseo/ai-tool-for-company-secretaries>

¹⁰ Wolters Kluwer, “AI-Enhanced Contract Management Functionality for Legisway”. <https://www.wolterskluwer.com/en/news/new-ai-enhanced-contract-management-functionality-for-legisway>

resolutions passed without constitutionally mandated quorum, filings made outside statutory windows, related-party transactions lacking adequate prior board approvals. Process mining produces visual workflow maps of governance processes such as “Board Meeting Convening” or “Related Party Transaction Approval,” exposing deviations from designed controls — for instance, a finding that 15% of vendor payments bypassed mandatory three-way matching of purchase order, invoice and goods receipt note.

A worked example. An Indian automotive components manufacturer with ₹800 crore in revenues deployed AI to scan five years of governance records — 40,000+ transactions and documents. The system identified 500 suspicious compliance gaps: duplicate charge filings, board minutes showing attendance patterns inconsistent with signed attendance registers, related-party transactions never pre-approved by the audit committee as LODR requires. **The practising CS who implemented the system saved the company an estimated ₹3.2 crore in potential penalties and reputational damage, and converted the annual secretarial audit into a continuous monitoring function that flagged issues within 24 hours of occurrence.**

Eg: Today: The auditor manually reviews registers, board minutes, filings, RBI returns, SEBI compliances, ESOP records, related-party transactions and audit committee deliberations.

Tomorrow: An LLM with retrieval over the client's MCA filings, board pack archive, statutory registers, and PAS-3, BEN-2, DIR-3 KYC data flags anomalies — for example, a buyback resolution where the requisite three-fourths majority is not visibly recorded in the minutes.

Example: A medium-size firm doing 40 MR-3 audits per year deploys a retrieval pipeline. Initial audit time drops from 28 hours per assignment to 14, while the audit's accuracy actually rises because the LLM catches dormant flags (a missing CSR-2 filing, a director who has not done DIR-3 KYC) that the human reviewer historically overlooked. The signature on MR-3 still belongs to the human professional, and so does the UDIN.

e) **ESG and BRSR — the sustainability intelligence layer**

SEBI's BRSR mandate for the top 1,000 listed companies, with phased reasonable assurance requirements, has opened a new governance frontier. Manual ESG data collection is labour-intensive, error-prone, expensive, and increasingly inadequate for investors who now demand measurable sustainability performance rather than vague qualitative claims¹¹. AI is revolutionising ESG compliance through multiple vectors at once:

¹¹ Snowkap, “How AI Simplifies ESG Disclosure: BRSR, CSRD, GRI Compliance Automation”. <https://snowkap.com/discover-how-ai-simplifies-esg-disclosure-brsr-csrd-gri-compliance-automate-reporting-reduce-costs-and-ensure-audit-ready-esg-data/>

NLP scans supplier disclosures, media archives and regulatory databases for environmental violations and labour-practice concerns; satellite imagery and IoT sensor networks validate afforestation, water use and emission claims; and machine learning detects anomalies in energy consumption that often turn out to be data-quality issues rather than performance variation.

McKinsey's 2024 global survey found that 65% of organisations now use generative AI regularly — almost double the previous year¹². Microsoft uses AI dashboards to visualise energy consumption across its global facilities, cutting ESG reporting turnaround by approximately 30%. Salesforce embeds its Net Zero Cloud into supplier data flows for real-time emissions tracking and automated Scope 3 carbon accounting.

A worked example. A leading Indian IT services company used AI to verify its BRSR disclosures — applying NLP to scan 2,000+ supplier websites and disclosures for child-labour and forced-labour signals, using satellite imagery to confirm afforestation claims across three states, and deploying IoT sensors to validate emission reductions at its Bangalore and Hyderabad campuses. **The Company Secretary who managed this process evolved from a data compiler into a sustainability assurance provider — delivering investor-grade ESG credibility that, in turn, improved access to green financing.**

Eg: Today: BRSR section-by-section reporting requires aggregating data from HR, finance, procurement, operations and sustainability teams.

Tomorrow: An agentic pipeline pulls structured data from the client's HRMS, ERP, and sustainability dashboard; an LLM drafts the narrative answers; the PCS reviews for materiality, accuracy and consistency with audited financials. SEBI's BRSR Core framework now demands assurance for the top 250 listed companies (Breathe ESG; Sphera).

Example: For a listed FMCG company with 14 manufacturing units, automated BRSR data collection compresses the reporting cycle from eight weeks to three. The PCS is then free to do something far more valuable — a board-grade assurance conversation about ESG strategy.

f) Stakeholder engagement and virtual AGMs

Digital platforms now enable instantaneous shareholder communication, live-streamed AGMs, real-time disclosure dissemination, and interactive shareholder forums. AI adds an intelligence layer: chatbots handle routine queries on dividend dates, record dates, KYC, and dematerialisation; sentiment-aware systems escalate the nuanced cases to human professionals. With MCA Circular 03/2025 now permitting open-ended virtual AGMs and EGMs, AI is becoming infrastructure rather

than novelty — managing registration, attendance verification, e-voting, Q&A moderation, and real-time transcription. The practising CS shifts from logistical coordinator to strategic facilitator of inclusive shareholder participation.

Pillar	Evolution: From... To...	Impact
Compliance	Compliance has moved from periodic to continuous. Periodic: Manual checklists and “Annual Return” mindsets.	Continuous: AI scans gazettes and ERPs in real-time; the watchdog is always on
Board Meetings	Drafting is no longer the bottleneck. Logistical: 200-page board books and manual minutes.	Intelligence: Minute-writing time drops by 80%; agendas are analyzed for “strategic balance
Document Automation	Manual Drafting: 40–50% of productive hours spent on templates.	Augmented Drafting: Tools like Draft Bot Pro produce 90% of a first draft in minutes.
Secretarial Audit	Secretarial audit shifts from sampling to 100% population testing.	Process mining and anomaly detection expose governance gaps invisible to manual review.
Stakeholder Engagement	Physical/Static: Manual Q&A and physical attendance.	Inclusive/Digital: AI-moderated virtual AGMs and sentiment-aware shareholder forums.
ESG/BRSR	ESG/BRSR moves from spreadsheets to sensors.	IoT, satellite imagery and NLP make sustainability claims auditable.
	The CS becomes the AI governance conscience.	DPDP Act, the EU AI Act and emerging Indian AI rules need a human accountable for the machine.

Table 2: Summary of the Six Pillars of AI-Enabled Secretarial Practice

RISKS, ETHICS AND THE LIMITS OF AI

The “Governance Architect” must also be the “Ethical Sentinel.” AI introduces specific liabilities that the CS must mitigate:

- The CS must champion **explainable AI**: Every output that feeds a governance decision must be traceable to specific data points, regulatory provisions and logical steps, defensible before boards, regulators and, ultimately, courts.
- AI insights inherit the quality of their inputs. Flawed ERP records, unverified GST filings, incomplete board

¹² McKinsey & Company, “The State of AI: Global Survey 2024”. <https://www.mckinsey.com/capabilities/quantumblack/our-insights/the-state-of-ai>



minutes or inconsistent statutory registers produce misleadingly confident outputs — errors amplified at machine speed and machine scale. The CS must lead data governance: controls over quality, lineage, consistency and validation. Without trustworthy data foundations, AI is an expensive random number generator.

- Widespread use of standardised AI tools risks producing generic, jargon-laden disclosures stripped of the organisation's strategic voice. AI should draft; humans must refine.
- Board discussions are among the most sensitive data any enterprise holds. Generic, open-source AI tools can compromise this confidentiality. The CS must insist on enterprise-grade tools with ISO 27001 certification, SOC 2 attestation, role-based access, encryption, multi-factor authentication and ideally data residency within India. The DPDP Act, 2023 — with its principles of purpose limitation, data minimisation, storage limitation and security safeguards — is now the floor, not the ceiling, of AI deployment hygiene.

A 30-60-90-DAY ADOPTION ROADMAP FOR A PCS FIRM

The timeline is realistic for a firm of 3-15 professionals.

Days 1-30 — Foundations

- **Audit current workflows:** Build a table for your firm. Identify your top three time-sinks (commonly: minutes, MR-3, e-form filings).
- **Choose a single foundational LLM** with enterprise security and Indian data residency. Issue every professional an account under SSO.
- **Write a one-page AI usage policy:** Cover confidentiality, prohibited data classes (UPSI, IBC confidential), prompt-output logging, human-in-the-loop sign-off, and DPDP alignment.

- **Pick one pilot use case:** Recommend minutes drafting — it has the highest day-one ROI and lowest professional risk.

Days 31-60 — Productisation

- **Implement compliance-calendar automation** for your entire client base. Most firms can do this in two weeks with off-the-shelf software
- **Build your private knowledge base:** Ingest the firm's past opinions, templates, minutes, and MR-3 reports into a vector database. Cap access to professionals with NDAs in place.
- **Train the team:** A two-day in-house workshop on prompting, hallucination, and confidentiality has far higher ROI than any external certification.
- **Measure baseline metrics:** Track minutes per filing, hours per MR-3, errors per quarter. You cannot improve what you cannot measure.

Days 61-90 — Leverage

- **Roll out AI-assisted MR-3 audits** on your next three engagements, with a senior PCS reviewing AI flags before sign-off.
- **Integrate contract-drafting automation** for repetitive transactions (loan agreements, ESOP grant letters, simple shareholder consents).
- **Publish a client-facing "How We Use AI" note:** This pre-empts client questions, signals modernity, and forms part of your DPDP-aligned governance.
- **Review and iterate:** Run a quarterly retrospective on accuracy, time saved, and client satisfaction. Update the AI policy. Replace tools that fail the regression test.

A useful rule of thumb: a PCS firm that completes this 90-day arc seriously should see 25-35% improvement in turnaround time on routine compliance work, and a 10-15% improvement in capacity for advisory work. Anything

From Quill to Query: Reinventing the Practising Company Secretary in the Age of AI and Automation - A White Paper for the Indian PCS Community

more is exceptional; anything less suggests the team is using the tools but not the workflow.

THE NEW COMPETENCIES — WHAT THE AI-ERA CS MUST MASTER

- **Prompt engineering**

The ability to instruct AI with a role (“act as the Company Secretary of a listed company”), a specific task, the relevant statute, the desired format, and a tone. Refined prompts dramatically reduce hallucinations and produce decision-ready output.

- **Algorithmic literacy**

Understanding — at a conceptual level — how models are trained, where bias enters, why explainability matters, and how to interpret confidence scores. The CS does not need to write code, but must read AI fluently.

- **Data governance fluency**

Knowing how to classify, secure, anonymise and retain corporate data under the DPDP Act, the IT Rules, and emerging Indian AI guidelines.

- **Vendor and ecosystem evaluation**

Reading SOC 2 reports, demanding ISO certifications, negotiating service-level agreements, and assessing whether vendor claims survive contact with reality.

- **Strategic narrative**

The irreplaceable skill of taking algorithmic findings and translating them into the strategic story the board needs to hear — connecting compliance to risk to value creation.

A practical “Gold Standard” prompt for the practising CS

Example. *“Act as the Company Secretary of a listed Indian company. Draft an AGM notice for FY 2025-26 covering: (a) adoption of audited accounts, (b) re-appointment of a retiring director, (c) ratification of the statutory auditor’s remuneration, and (d) a special resolution under Section 180(1)(c) of the Companies Act, 2013 for enhancing borrowing limits to ₹1,500 crore. Apply Secretarial Standard SS-2, reference Regulation 17 of SEBI LODR where relevant, include explanatory statements under Section 102, and conclude with the e-voting instructions per MCA Circular 03/2025. Format as a board-ready notice; tone: precise, statutory.”*

CONCLUSION: THE SIGNATURE STILL BELONGS TO YOU

The most important sentence in this paper is also the simplest. AI does not sign Form MR-3. You do.

Every productivity gain, every drafting shortcut, every research summary, every contract pre-draft is conditional on the human professional who applies judgement and accepts liability. That is the unchanged core of practising as a Company Secretary — and it is the reason the PCS who masters AI will compound her authority, rather than dilute it.

The Indian PCS community of 2026 is exceptionally well placed for this transition. The MCA21 V3 platform forces a baseline of digitisation. The ICSI’s curriculum revision and the CS Journal’s “Embracing AI” piece signal institutional alignment. The DPDP Act sets a clear, if still maturing, data-protection floor. And the Indian legal-tech ecosystem — Lexlegis, CaseMine, Manupatra, SpotDraft, ClearTax, ConveriQo, Draft Bot Pro, and a long tail of point tools — gives even a sole practitioner the assembly required to build a credible AI stack at a sub-₹50,000-per-month cost.

The choice in front of the profession is not between AI and the human professional. It is between PCS firms that build a modern operating model and those that do not. The first kind will spend the next decade reinventing what the profession can do; the second kind will spend it explaining to clients why their fees are still tied to typing.

The quill became the typewriter, the typewriter became the word processor, and the word processor is now becoming the query. The signature has always been the same. The work of the Practising Company Secretary, properly understood, is not the document — it is the assurance behind the document. AI changes the cost of the document. It cannot, and will not, change the assurance.

The algorithmic transformation of secretarial practice is not a distant prophecy. It is the present reality reshaping India’s corporate governance landscape — with real speed and real depth. Compliance tracking happens in real time. Board minutes capture governance intelligence beyond mere transcription. Audit covers entire data populations, not just samples. ESG analytics anticipate sustainability risks before they materialise.

This transformation does not diminish the Company Secretary. It elevates the profession to unprecedented strategic significance. Routine tasks — aggregation, templating, deadline tracking, formatting — are increasingly handled by AI’s unmatched speed and consistency. That liberation empowers the CS to become an **interpreter of complexity** — translating algorithmic insight into strategic boardroom counsel. From governance clerk to **governance architect**: designing intelligent systems, ensuring ethical oversight, maintaining human accountability, and steering organisations through an era of total data visibility and algorithmic possibility

In an age of total data visibility, can you afford partial governance understanding? The hand of technology is extended. The choice is not whether to grasp it — but whether to grasp it as a passive passenger, or as an active architect.

The algorithmic conscience has arrived. The future belongs to those who master it — with wisdom, integrity, and strategic imagination.

