

# **ICSI (GUIDELINES FOR ATTIRE AND CONDUCT OF COMPANY SECRETARIES), 2020**

*(As approved by the Council in its 266<sup>th</sup> Meeting held on 9<sup>th</sup> January, 2020 and further amended by the Council in its 305<sup>th</sup> meeting held on December 26-28, 2023)*

In exercise of the powers conferred by clause (1) of Part II of the Second Schedule to the Company Secretaries Act, 1980, as amended from time to time, the Council of the Institute of Company Secretaries of India hereby issues the following guidelines:-

## **1. Introduction**

- (i) Attire reflects personality, lifestyle and standardization of a professional more so when he appears before various statutory bodies, authorities, adjudicators, government agencies/bodies and quasi-judicial forums.
- (ii) The recognition of Company Secretaries to appear before statutory bodies, authorities, adjudicators, government agencies/bodies and quasi-judicial bodies on behalf of their clients is a privilege coupled with conditions. One such condition is to dress appropriately, support the Forum's authority and dignity and maintain decorum.
- (iii) The dressing requirements for appearing before statutory bodies and quasi-judicial bodies are unwritten. A Company Secretary appearing before any statutory body or quasi-judicial body on behalf of his clients stands there in his capacity as a Professional. He is duty bound to respectfully support the presiding authorities not just by following the rules and procedures but also by demonstrating the highest standards of professional etiquettes as expected from a company secretary.

## **2. Short Title**

These Guidelines shall be called the ICSI (Guidelines for Attire and Conduct of Company Secretaries), 2020.

## **3. Objective**

The objective of issuing these Guidelines is to: -

- a) Provide standards of etiquette and decorum for appearing before courts, quasi-judicial bodies, statutory authorities and other government agencies/bodies, including but not limited to ROC, OL, RD, NCLT, NCLAT, NGT, RBI, SEBI, CCI, Income Tax Department, GST Department, Stock Exchanges or any other Offices of Regulators/Registrars under different laws.
- b) Ensure to demonstrate professional behaviour and respect towards the authority and to maintain dignity of the profession of Company Secretaries.
- c) Guide Company Secretaries as to which attire is considered unsuitable, unconventional or inappropriate for them.
- d) Project a professional image amongst the stakeholders including Regulators and build a brand for the profession of Company Secretaries.

#### **4. Applicability**

- (i) These Guidelines shall apply to Company Secretaries whether in Employment or in Practice appearing before the quasi-judicial bodies, statutory authorities and other government agencies/bodies including but not limited to ROC, OL, RD, NCLT, NCLAT, NGT, RBI, SEBI, CCI, Income Tax Department, GST Department, Stock Exchanges and any other Offices of Regulators/Registrars under different laws on behalf of their employer/ clients.
- (ii) Endeavour shall be made by Company Secretary in Practice to follow these guidelines for appearing before all clients as well.

#### **5. Dress Code**

**A.** The dress code to be adhered to by the Company Secretaries in Practice is as under:

##### **A.1 For Male Members:**

- a. Navy Blue Suit (Coat & Trouser, plain/solid coloured)  
OR  
Navy Blue Blazer over a sober plain/solid coloured Trouser preferably light grey.  
The fabric of the coat/blazer may be as per the weather.
- b. Navy Blue Neck Tie preferably with CS logo or any other tie with CS Logo.
- c. Buttoned up Coat
- d. White full sleeve collared Shirt
- e. Formal Shoes
- f. The socks may be of any plain/solid colour preferably matching with the colour of Trousers

##### **A.2 For Female Members:**

- a. Navy Blue suit (Coat & Trouser, plain/solid coloured), with White full sleeve collared Shirt
- b. Saree /suit of sober colour with Navy Blue Blazer
- c. Formal footwear
- d. Scarf with CS Logo is recommended to be worn.

##### **B. Restricted items of attire**

- B.1** The following items of attire shall not be worn in any case:
- a. Clothes that are too revealing or not fitting well.
  - b. Short or skirts or half sleeves shirt.
  - c. Sunglasses, Caps, Hats, mufflers.
  - d. Hand Gloves.
  - e. Face Masks and veils (except when worn for medical reasons/precautions).
  - f. Sports shoes, slippers, casual footwear.
  - g. Singlets, T-shirts, Jeans.
  - h. Medallions, except where the professional has a constitutional right thereto.
  - i. Medical equipment which would force the trial judge to either grant a continuance or influence the judge in any manner prejudicial to the administration of justice.

- j. Earphones, headphones and any other electronic communication equipment.

### **C. Exceptions**

C.1 The intent of these guidelines is not to impose rigid standards not directly related to judicial administration and accordingly, exceptions are given for the following:

- a. Turbans, may be worn for religious, cosmetic or other legitimate purposes in plain/solid sober colours.
  - b. Head gear, adhering to good sense of community standards and having a balance with professional's attire may be worn.
  - c. Hearing aids, so that a person with hearing loss can listen, communicate, and participate more fully in daily activities.
6. For the Members in Employment the abovementioned para (5) shall apply *mutatis mutandis* with an exception that where the member in employment is covered under the dress code prescribed by the employer, the same shall apply.
7. Members shall make an endeavour encouraging the staff/interns accompanying or appearing on their behalf to adhere to the dress code recommended by the authority or regulator or by the ICSI.
8. Wherever the quasi-judicial bodies, statutory authorities and other government agencies/bodies referred above have defined a particular dress code for appearing before them, in the courtroom / or otherwise, the same shall be adhered to.

### **9. Etiquette When Attending Hearings**

All members shall endeavour to adhere to the following:

- a) Do not enter the court room chewing gum or toffee, beetle-leaf, tobacco, gutkha, mouth freshener, pan-masala, or any eatables.
- b) Do not enter the court room in an inebriated state.
- c) Switch off all mobile and other beeping devices or put them on silent mode (non-vibrating) and keep them inside the bag or pocket before entering the courtroom as these may disrupt the proceedings.
- d) Enter the courtroom or office of the Presiding Authority silently and bow/greet to the Presiding Authority as a sign of respect before proceeding to your seat.
- e) Silence must be observed at all times during the hearing.
- f) Ensure that all loose sheets of papers are securely fastened, indexed and tagged so as not to waste the time of the court in locating the documents.
- g) Ensure that all documents needed for the hearing are available with you, including copies already submitted in advance with the authority.
- h) Behave in a polite and courteous manner with all present in the court room and maintain decorum.
- i) Do not attempt to capture photographs or audio/video record during the proceedings.
- j) All efforts must be made to observe the above etiquettes as well, even while

attending virtual hearing. Further for virtual hearing the member shall ensure that the environment from which the member is appearing (virtually) is in line with the prescribed directions and/or recommended standards for such virtual appearance.

**10. Etiquettes while Attending Virtual Hearings**

All members shall endeavour to adhere to the following additionally, in case of virtual hearing or E-hearing:

- a) Before the hearing, familiarize yourself with your microphone, camera and speakers, test your technology from the place where you plan to participate in the hearing.
- b) Dress code as mentioned in above paras should be adhered too.
- c) Excessive physical movements should be avoided.
- d) Computer or camera angle should be placed in such manner that is straight at or a bit above eye level.
- e) Overly bright or extremely dark background should be avoided as they do not translate well on camera. Additionally, background should be clear and uncluttered.
- f) While using spectacles/glasses they should have non-reflective coating.
- g) Use an external microphone, a headset or earbuds with a built-in microphone, where possible-this supports good audio quality and helps other participants to hear you clearly. Mute your microphone when not speaking. This reduces echo and background noise.
- h) Preferably, mute notifications on your computer/device.

**11. Consequences of Violation**

Any non-compliance with these Guidelines shall render the member liable for action under the Company Secretaries Act, 1980 read with First Schedule and Second Schedule to the Company Secretaries Act, 1980.

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