



**The list of services that can or cannot be rendered by a Secretarial Auditor in terms of SEBI (LODR) Regulations, 2015 read with SEBI Circular SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 and FAQs issued thereon on April 23, 2025**

The detailed list of services that can/ cannot be rendered by a Secretarial Auditor to the listed entity or its holding entity or subsidiary entity includes :

<b>S.NO</b>	<b>Nature of Service(s)</b>	<b>Can/cannot be rendered</b>
<b>SERVICES THAT CAN BE RENDERED</b>		
i.	Appearance or representation services before quasi-judicial body(ies)	Can be rendered <i>(to the extent it is not in conflict with the assignment of Secretarial Audit)</i>
ii.	Impact assessment of CSR or BRSR assessment or assurance	Can be rendered
iii.	Certification of Annual Return in Form MGT-8	Can be rendered
iv.	Pre-certification of e-forms under the Companies Act, 2013	Can be rendered
v.	Issuance of Secretarial Audit Report to holding, subsidiaries or associate companies of listed entities	Can be rendered
vi.	Issuance of Annual Secretarial Compliance Report	Can be rendered
vii.	Certificate of Non-Disqualification of Directors	Can be rendered
viii.	Quarterly Reconciliation of Share Capital Audit Report under Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018	Can be rendered
ix.	Acting as Compliance Auditor under third party certification/ Audit Scheme (Amendment), 2018 in the State of Haryana	Can be rendered

x.	Diligence Report for Banks in case of multiple banking/ consortium lending arrangements in terms of the circular issued by RBI	Can be rendered
xi.	Issue of Search/ Status Report	Can be rendered
xii.	Issuance of Certificate upon accepting the investment from a foreign investor	Can be rendered
xiii.	Corporate Governance Compliance Certificate under Regulation 34(3) of SEBI (LODR) Regulations, 2015	Can be rendered
xiv.	Certificate relating to shares held by inactive shareholders under the SEBI (Delisting of Equity Shares) Regulations, 2021	Can be rendered
xv.	Compliance Certificate under Regulations 10(b), 13, 26, 27, 36 of SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021	Can be rendered
xvi.	Scrutiniser's report pursuant to Section 108 of the Companies Act, 2013	Can be rendered
xvii.	To act as Trade Marks Agent, if registered under the Trade Marks Act,1999	Can be rendered <i>(to the extent it is not in conflict with the assignment of Secretarial Audit)</i>
xviii.	To carry out valuation services, if registered as Valuer under the Companies Act, 2013	Can be rendered
xix.	Services in respect of facilitating Digital Signatures	Can be rendered
xx.	Certification of form FC-GPR and ECB 2	Can be rendered
xxi.	Certification of alteration of Articles of Association and Memorandum of Association	Can be rendered
<b>SERVICES THAT CAN NOT BE RENDERED</b>		
xxii.	To act as CSR / ESG Consultant or drafting of CSR / BRSR report	Cannot be rendered
xxiii.	To act as Advisor for legal or procedural matters	Cannot be rendered
xxiv.	To act as Advisor for the issue of securities	Cannot be rendered
xxv.	Drafting/vetting of Annual Report	Cannot be rendered
xxvi.	Professional services in respect of drafting of Scheme of arrangement / merger/ demerger and amalgamation	Cannot be rendered

xxvii.	To act as Insolvency professional / Resolution professional	Cannot be rendered
xxviii.	Services of management consultancy like pay roll management, strategic management, human resource management	Cannot be rendered
xxix.	Book keeping and record maintenance	Cannot be rendered
xxx.	To manage and assess financial requirements and resources including project finance, forex finance or working capital finance, etc.	Cannot be rendered
xxxi.	To file the Annual Return on Foreign Liabilities and Assets (FLA) under FEMA 1999 (A.P. (DIR Series) Circular No. 45 dated March 15, 2011	Cannot be rendered
xxxii.	Filing of application for obtaining Import Export Code (IEC)	Cannot be rendered
xxxiii.	Vetting of alteration of Articles of Association and Memorandum of Association	Cannot be rendered

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