

ACCOUNTING & BOOK KEEPING

Secretarial Audit

Document Checklist for Accounting & Book Keeping

For conducting Secretarial Audit (Form MR-3), verifying compliance with corporate laws, applicable to specified classes of companies.

Documents Required

- Certificate of Incorporation, MOA and AOA of the company
- PAN card of the company
- Statutory registers maintained by the company
- Board Meeting and General Meeting minutes and notices for the year
- Filings made with the Registrar of Companies (ROC) during the year
- Details of Directors and Key Managerial Personnel
- Details of related party transactions, if any
- Compliance records under SEBI, FEMA and other applicable laws (as relevant)
- Previous year's Secretarial Audit Report, if any

Note: The above list indicates commonly required documents. Additional documents may be requested depending on the specific scope of engagement. Expert Registration confirms the exact requirement after a brief consultation.