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Introduction

Maintaining statutory registers and records is a critical compliance requirement for companies under the Companies Act, 2013. These registers serve as official documentation of the company's corporate activities, ownership structure, financial transactions, and governance decisions. Accurate upkeep of these records not only ensures transparency and accountability but also facilitates regulatory inspections and audits. This guide provides an in-depth overview of the key statutory registers companies shall maintain, highlighting their legal basis, contents, preservation requirements, and inspection rights. Understanding these obligations is essential for company secretaries, directors, and compliance professionals to ensure seamless adherence to corporate governance standards and avoid penalties.

1. Incorporation Document

Every company is required to keep at its registered office all original incorporation documents and information filed with the Registrar of Companies (ROC) under Section 7(1) of the Act. These documents shall be preserved permanently until the company is dissolved. Typically, the practicing company secretary (PCS) responsible for the incorporation retains copies of these documents as part of the statutory records.

2. Memorandum of Association (MOA) & Articles of Association (AOA)

The company shall maintain the latest versions of the MOA and AOA, as filed with the ROC, at its registered office permanently in accordance with Section 15 of the Companies Act, 2013. Upon request by any member, the company is obligated to provide copies of these foundational documents within seven days, subject to payment of fees prescribed under the Companies (Registration Offices and Fees) Rules, 2014. Non-compliance attracts a penalty of ₹1,000 per day for each day the default continues, capped at ₹1 lakh.

3. Register of Members and other securities holders

In accordance with Section 88(1) of the Companies Act, 2013, and Rule 3 & 4 of the Companies (Management and Administration) Rules, 2014, every company limited by shares is required to maintain a **Register of Members** in Form MGT-1. Additionally, the company shall maintain separate registers for debenture holders or other security holders in Form MGT-2 for each category of debenture or security issued.

Entries and Updates:

- All entries related to allotment, transfer of shares, debentures, or other securities shall be recorded within seven days from the date of approval.



- In cases involving buy-back, forfeiture, reduction, sub-division, consolidation, or similar actions, corresponding entries shall be updated within seven days of such approval in the respective registers.
- Any changes in the status of members, debenture holders, or other security holders shall be promptly recorded with explanatory notes in the relevant register.

Reference Documents for Updation/Checking:

- Share Certificates Issued
- Form PAS-3 (Return of Allotment)
- Form SH-4 (Securities Transfer Form)
- Certified Copy of Board Resolutions/General Meeting Resolutions
- List of Shareholders filed with Annual Return (Form MGT-7/7A)
- Debenture Certificates issued, if any.
- Financial statements

Place of Maintenance:

- The statutory registers shall be maintained at the company's registered office.
- However, through a special resolution passed at a general meeting, the company may choose to keep the registers at any other location within the same city, town, or village where the registered office is situated. Alternatively, the registers may be maintained at any other place in India where at least one-tenth of the total members (as per the register) reside.

Index of Names:

- Every register maintained under Section 88(1) shall include an index of the names entered therein.
- The requirement to maintain an index does not apply if the total number of members is fewer than fifty.
- The company is obligated to update the index simultaneously with the registration of any allotment or transfer of securities.

Authentication of Entries:

- All entries in the registers shall be authenticated by the company secretary or any other person authorized by the Board of Directors.
- The date of the Board resolution authorizing the entry shall be recorded alongside the entry.



Foreign Register

A company may, subject to authorization in its articles of association, maintain a portion of its statutory registers in a country outside India. These foreign registers can include records of:

- Members,
- Debenture Holders,
- Security Holders, or
- Beneficial Owners

who reside in the foreign country where the register is kept.

Filing Requirements:

Within 30 days of opening a foreign register, the company shall file a notice with the Registrar in Form MGT-3, providing details of the location of the foreign office where the register is maintained, along with the prescribed fee. Similarly, if there is any change in the location or discontinuation of the foreign register, the company is required to notify the Registrar within 30 days using Form MGT-3.

Preservation of Registers:

- The Register of Members shall be preserved permanently.
- Registers of Debenture Holders and other Security Holders shall be preserved for at least eight years from the date of redemption.

Integration with Principal Register:

The foreign register is considered an extension of the company's principal register and shall be maintained in the same format. The company is required to:

- Transmit a copy of every entry made in the foreign register to its registered office in India within 15 days.
- Maintain a duplicate of the foreign register at the foreign location, updated regularly.

This duplicate register holds the same legal status as the principal register under the Companies Act.

Discontinuation:

If the company decides to discontinue a foreign register, all entries shall be transferred either to another foreign register maintained by the company or consolidated into the principal register.

Inspection and Access: Foreign registers are open for inspection and allow extracts or copies to be taken under conditions similar to the principal register. Unlike the principal register, however, there is no requirement to publish an advertisement in a newspaper regarding the foreign register.

Entry in Register of Beneficial Interest:

Upon receiving a declaration under Section 89 regarding beneficial ownership, the company shall record the details in the Register of Members.

Inspection Rights:

- Members, debenture holders, other security holders, or beneficial owners may inspect the registers during business hours without payment of any fees.
- Any other person can inspect the registers by paying a fee specified in the company's Articles of Association, capped at ₹50 per inspection.
- Those entitled to inspect may:
 - Take extracts from any register, index, or return free of charge; or
 - Request copies of registers or entries on payment of fees not exceeding ₹10 per page, as specified in the Articles of Association.

Reference documents for updation / checking:

- BEN-1 Declarations
- BEN-2 Filings with ROC

4. Register of Charges

As mandated under Section 85 of the Companies Act, 2013, read with Rule 10 of the Companies (Registration of Charges) Rules, 2014, every company shall maintain a **Register of Charges** in Form CHG-10. This register should be preserved permanently and kept at the company's registered office.

Entries in the Register of Charges shall be authenticated by both the director and the company secretary, or by a person duly authorized by the Board of Directors. Additionally, the original instruments creating or modifying charges shall be retained for a period of eight years following the satisfaction of the charge.

Details to be recorded in the Register of Charges include:

- Complete particulars of all charges registered with the Registrar concerning any property, assets, or undertakings of the company;
- Information regarding any property acquired subject to a charge;

- Details of any modification to charges and the date of satisfaction of such charges.

Reference Documents for Updation/Checking:

- Form CHG-1 / CHG-9 (Registration of Charge)
- Board Resolutions approving creation/modification/satisfaction of charge
- Loan Agreements, Debenture Trust Deed, Hypothecation Deed

Inspection Rights:

- The Register of Charges is open for inspection during business hours by members and creditors of the company, free of charge;
- Other persons may inspect the register upon payment of prescribed fees;
- Inspection may be subject to reasonable restrictions as imposed by the company's articles of association.

Penalty for Non-Compliance:

Failure to maintain the Register of Charges attracts stringent penalties. The company may be fined a minimum of ₹1,00,000, which can extend up to ₹10,00,000. Officers responsible for the default may face imprisonment for up to six months, or a fine ranging from ₹25,000 to ₹1,00,000, or both.

5. Register of Directors and Key Managerial Personnel

As per Section 170(1) and Rule 17 of the Companies (Appointment and Qualification of Directors) Rules, 2014, every company is required to maintain a Register of Directors and Key Managerial Personnel (KMP) at its registered office. This register shall include comprehensive details of the company's directors and KMP, along with the securities held by them in the company and its related entities, including:

- The Company itself
- Its Holding Company
- Its Subsidiaries
- Subsidiaries of the Holding Company
- Associate Companies of the Subsidiaries

Details to be recorded in the Register include:

- Director Identification Number (DIN) - optional for KMP

- Full present name and surname
- Any former names or surnames
- Names of father, mother, and spouse (if married) in full
- Date of birth
- Residential address (both present and permanent)
- Nationality, including nationality of origin if different
- Occupation
- Date of the board resolution approving the appointment
- Dates of appointment and reappointment
- Date and reason for cessation of office
- Details of offices held or relinquished in other body corporates
- Membership number of the Institute of Company Secretaries of India (for Company Secretary, if applicable)
- Permanent Account Number (PAN) - mandatory for KMP without DIN

Reference documents for updation / checking:

- DIR-12 (Appointment/Resignation of Director)
- Board /Shareholder Resolution approving appointment
- DIR-2 (Consent to Act as Director)
- Form MBP-1 and DIR-8
- Director master data on MCA Portal

Securities Details to be maintained include:

- Number, description, and nominal value of securities held
- Date of acquisition and the price or consideration paid
- Date of disposal and consideration received
- Cumulative balance and number of securities held after each transaction
- Mode of acquisition
- Mode of holding (physical or dematerialized)
- Information on whether the securities have been pledged or encumbered

Inspection Rights:



The Register shall be accessible for inspection during business hours. Members have the right to obtain extracts and copies free of charge within thirty days. Additionally, the register shall be available for inspection at every Annual General Meeting (AGM) and accessible to all attendees.

6. Record of Private Placement

Pursuant to Section 42 of the Companies Act, 2013, read with Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014, companies shall maintain a comprehensive record of all private placements under Form PAS-5. This register shall be kept at the registered office and be readily accessible for inspection.

7. Register of Renewed and Duplicate Share Certificates

Companies are required to maintain the Register of Renewed and Duplicate Share Certificates in Form SH-2. This register records the details of share certificates that have been renewed or issued as duplicates. It shall indicate the name(s) of the holder(s) to whom the new certificate is issued, along with the number and date of the original certificate that has been replaced. Any changes resulting from the issuance of renewed or duplicate certificates shall also be updated in the Register of Members. This register should be kept at the company's registered office or at the same location where the Register of Members is maintained. All entries shall be duly authenticated by the company secretary or an individual authorized by the Board of Directors.

8. Register of Sweat Equity Shares

The Register of Sweat Equity Shares shall be maintained in Form SH-3. This register captures all details related to sweat equity shares issued by the company. It is to be kept at the registered office and entries within this register shall be authenticated by the company secretary or an authorized representative of the Board.

9. Register of Transfer and Transmission of Shares

As mandated under Section 56 of the Companies Act, 2013, companies shall maintain a separate Register for Transfer and Transmission of equity and preference shares. This register documents all share transfers and transmissions and is essential for keeping track of changes in share ownership.

10. Register of Employee Stock Options

In accordance with Section 62(1)(b) and Rule 12 of the Companies (Share Capital and Debentures) Rules, 2014, companies that issue Employee Stock Options shall maintain a Register of Employee Stock Options in Form SH-6. This register can be maintained either at the registered office or at any other place as decided by the Board. The

register is to be preserved permanently, and all entries shall be authenticated by the company secretary or a person authorized by the Board.

Reference documents for updation / checking:

- Copies of Board / Shareholder resolutions passed
- Forms MGT-14, PAS-3 filed with Registrar, if any
- Financial statements and Directors Report

11. Register of Security Buy-Back

Pursuant to Section 68(9) of the Companies Act, 2013, read with Rule 17 of Chapter IV, companies undertaking buy-back of securities shall maintain a **Register of Security Buy-Back** in Form SH-10. This register shall be kept at the company's registered office. All entries made in this register are required to be duly authenticated by the company secretary or any other person authorized by the Board of Directors.

Reference documents for updation / checking:

- Forms SH-8, SH-9, SH-11 and SH-15 filed with the ROC.
- Financial statements and Auditors Report
- Disclosures given in the Board's Report

12. Register of Deposits

Under Sections 73 and 76 of the Companies Act, 2013, along with Rule 14 of the Companies (Acceptance of Deposits) Rules, 2014, companies accepting deposits are obligated to maintain a **Register of Deposits**. This register records details of all deposits accepted or renewed by the company and shall be preserved at the registered office.

Entries into the Register of Deposits shall be made within seven days from the date of issuance of the deposit receipt. Each entry shall be authenticated by the director and the company secretary or by an authorized person designated by the Board.

The company is required to maintain this register for a minimum period of eight years from the end of the financial year in which the latest entry was recorded.

Details to be recorded in the Register of Deposits include:

- Name, address, and PAN of the depositor(s)
- Details of guardian, in case the depositor is a minor
- Particulars of the nominee designated for the deposit

- Deposit receipt number
- Date and amount of each deposit
- Duration of the deposit and the repayment date
- Applicable rate of interest payable on the deposit
- Due dates for payment of interest
- Mandates or instructions relating to the payment of interest, including any non-deduction of tax at source
- Dates on which interest payments are scheduled to be made;
- Details of any deposit insurance, including the extent and coverage of such insurance;
- Particulars of any security or charge created as collateral for the repayment of deposits;
- Any other relevant information pertinent to the deposit.

Reference documents for updation / checking:

- Form DPT-1 & DPT-3 filings
- Auditors Report
- Disclosures in Board's Report
- Financial Statements

13. Minutes of Meetings

Companies are required to maintain distinct Minute Books for various types of meetings, including:

- General Meetings of Members or Creditors
- Board Meetings
- Meetings of Committees such as the CSR Committee, Audit Committee, Nomination and Remuneration Committee, Shareholders Relationship Committee, and other Adhoc Committees

All entries in the Minute Book shall be recorded within 30 days following the conclusion of the respective meeting.

Signatures and Authentication:

Each page of the Minute Book should be initialed, and the last page shall be dated and signed as follows:

- **General Meeting:** Signed by the Chairman of the meeting within 30 days. In the absence of the Chairman, a Director authorized by the Board may sign.
- **Board and Committee Meetings:** Signed by the Chairman of the meeting and the Chairman of the next succeeding meeting.
- **Postal Ballot Resolutions:** Signed by the Chairman of the Board within 30 days or, if no Chairman exists, by a Director authorized by the Board.

Postal Ballots:

Resolutions passed through postal ballots shall be recorded in the Minute Book of General Meetings. The record should include:

- A brief report on the postal ballot conducted
- The proposed resolution
- Voting results
- Summary of the scrutinizer's report
- Date of entry in the Minute Book

Maintenance and Preservation:

- Minute Books of General Meetings shall be preserved permanently and kept at the registered office.
- These books shall be accessible for inspection by any member during business hours, free of charge. Companies may impose reasonable restrictions by mentioning them in the Articles of Association or via General Meeting resolution, but shall keep the books open for inspection at least two hours each business day.
- Minute Books for Board and Committee meetings shall also be preserved permanently and may be kept at the registered office or any other location decided by the Board.

Copies of Minutes:

- Copies of minutes from General Meetings shall be supplied within seven days of the request upon payment of a nominal fee as specified in the Articles of Association, not exceeding ₹10 per page.
- Members requesting soft copies of minutes for any General Meeting held within the previous three financial years are entitled to receive them free of charge.

Electronic Records:



- Every listed company, or companies with at least 1,000 shareholders, debenture holders, and other security holders, are mandated to maintain their records electronically.
- Existing companies shall convert their records from physical to electronic form within six months of the notification of these provisions.

14. Books of Accounts

Companies shall preserve their books of accounts for a minimum of eight financial years. These records, along with other related documents, should be available for inspection by any Director of the company.

15. Register of Loans, Investments, Guarantees, and Securities

Every company that provides loans, guarantees, securities, or makes acquisitions under the relevant provisions is required to maintain a register in Form No. SH-12. This register should comprehensively record particulars relating to:

- Loans granted
- Guarantees given
- Securities provided
- Investments made

Reference documents for updation / checking:

- Copies of Board / Shareholder resolutions
- Form MGT-14, Form CHG-1, if any
- Financial statements, Auditor's Report and Board's Report

Maintenance and Inspection:

This register shall be kept at the registered office of the company. It shall be open for inspection by members at that location. Members may take extracts free of charge and can obtain copies upon payment of a nominal fee as prescribed in the company's Articles of Association, not exceeding ₹10 per page.

16. Register of Investments Held by the Company Not in Its Name

According to Section 187(2) and (d) of the Companies Act, 2013, the general rule mandates that all investments made by a company shall be held in its own name. However, in instances where the company's investments are held in the name of a depository instead, the company is required to maintain a dedicated register at its registered office.

- This register, maintained in **Form No. MBP-3**, shall chronologically document all investments in shares and other securities held in the depository's name on behalf of the company.
- The register shall be accessible for inspection by any member or debenture holder of the company without any fee during business hours.
- All entries in this register shall be authenticated either by the company secretary or an individual duly authorized by the Board of Directors.

Reference documents for updation / checking:

- Board / Shareholder resolutions passed
- Form MGT-6, if any
- Financial statements and Board's Report.

17. Register of Contracts or Arrangements in Which Directors Are Interested

Every company is required to maintain one or more registers in **Form MBP-4** under the provisions of the Companies Act, capturing detailed particulars of any contracts or arrangements involving directors' interests. This includes:

- Details of any company, body corporate, firm, or association of individuals in which a director holds a direct or indirect interest as per Section 184(1).
- Information on contracts or arrangements with such entities where any director is concerned or interested, as stated under Section 184(2).
- Details of contracts or arrangements with related parties as governed by Section 188.

Key procedural requirements for this register include:

- The register shall be presented before the next Board meeting following any such transaction.
- It shall be signed by all directors present at the meeting.
- Entries shall be recorded immediately upon occurrence.
- Authentication of entries shall be done by the company secretary or an authorized individual.
- The register shall be securely maintained at the registered office and preserved permanently.

Reference Documents for Updation/Checking:



- MBP-1 Declarations
- Board / Shareholders Resolutions
- Form AOC-2 attached with Board's Report
- Financial statements (Related Party Transaction Disclosures)
- Form MGT-14, if any

Access and extracts:

- Upon request, the company is obliged to provide extracts from this register to any member within seven days.
- A nominal fee, not exceeding ₹10 per page, may be charged as specified in the Articles of Association.

18. Maintenance of Contract of Service with Managing or Whole-Time Director

Under the Companies Act, every public company is mandated to maintain at its registered office:

- A copy of the contract of service, if any, entered into with a Managing Director or Whole-Time Director; or
- In the absence of a written contract, a written memorandum clearly outlining the terms of service.

This document—whether contract or memorandum—shall be open for inspection by any member of the company free of charge during business hours.

Conclusion:

Proper maintenance of statutory registers is indispensable for robust corporate governance and regulatory compliance. By meticulously recording and preserving critical information such as directors' interests, shareholding patterns, contracts, and minutes of meetings, companies demonstrate transparency and safeguard stakeholder interests. Compliance with the Companies Act, 2013 provisions regarding these registers not only helps prevent legal repercussions but also enhances investor confidence and operational efficiency. Companies are encouraged to regularly review and update their statutory records, ensuring that authorized personnel authenticate entries and that registers remain accessible for inspection as mandated by law. Ultimately, adherence to these requirements forms the foundation of responsible and sustainable corporate management.

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