



**THE INSTITUTE OF  
Company Secretaries of India**  
**भारतीय कम्पनी सचिव संस्थान**  
**IN PURSUIT OF PROFESSIONAL EXCELLENCE**  
Statutory body under an Act of Parliament  
(Under the jurisdiction of Ministry of Corporate Affairs)

**Vision**

"To be a global leader in  
promoting good  
corporate governance"

**Motto**

सत्यं वद। धर्मं चर। इष्टं कुरु त्वत्कैः श्रेष्ठं तु त्वैव कुरु।

**Mission**

"To develop high calibre  
professionals facilitating  
good corporate governance"

## **Mandatory Peer Review for Certification and Audit Services**

The Council of the Institute of Company Secretaries of India (the ICSI) has issued Guidelines for mandatory Peer Review for rendering following Certification / Audit services, meaning thereby that a Practice Unit / PCS must have a valid Peer Review Certificate on the date of generation of UDIN in terms of the Guidelines for Peer Review of Attestation and Audit Services by Company Secretaries in Practice, for rendering following services:

1. Secretarial Audit Report under Section 204 (1) of the Companies Act, 2013 / Regulation 24A (1) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Annual Secretarial Compliance Report under Regulation 24A (2) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. Certification of Annual Return in terms of Section 92 (2) of the Companies Act, 2013.
4. Compliance Certificate under Schedule V, Clause E of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
5. Certification under Regulation 40 (9) of Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
6. Quarterly Certificate for Reconciliation of Share Capital under Regulation 76 of Securities & Exchange Board of India (Depository Participants) Regulations, 2018.
7. Internal Audit of Operations of the Depository Participants.
8. Diligence Report for Banks in case of Consortium Lending / Multiple Banking Arrangements.
9. Signing of Annual Return pursuant to Section 92(1) of the Companies Act, 2013, for more than 75 companies and upto 125 companies.
10. Due Diligence and Certification under the Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021<sup>1</sup>.

<sup>1</sup> Pursuant to the Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021