## ICSI (MANAGEMENT AND DEVELOPMENT OF COMPANY SECRETARIES IN PRACTICE) GUIDELINES, 2023

These Guidelines were released at the 51st National Convention of Company Secretaries, 2023 and have been made effective from 15<sup>th</sup> December, 2023. These Guidelines consolidate all the relevant and updated Guidelines as applicable to Company Secretaries in Practice, along with the processes involved therein in a coherent manner that ensures ease of reference and enhanced comprehension. The Guideline is available at https://www.icsi.edu/media/webmodules/ICSI\_Guidelines\_15122023.pdf

S.no	Chapter	Pg No.
1	PRELIMINARY	1
	1.1 Short Title and Commencement	1
	1.2 Applicability	1
	1.3 Definitions	1
2	PCS ORIENTATION PROGRAMME	3
	2.1 Introduction	2
	2.1 Introduction 2.2 Objective	3
	2.4 Fees	4
	2.4 rees 2.5 Faculty	4 5
	2.6 Reference Material	5
	2.7 Structure & Coverage of Programme	6
	2.8 Certificate of Completion	7
	2.9 CPE Credits	8
	2.10 Exemptions	8
3	CERTIFICATE OF PRACTICE	9
5		5
	3.1 Introduction	9
	3.2 Eligibility & Application for COP	9
	3.3 Issue of COP	11
	3.4 Renewal of COP	12
	3.5 Cancellation of COP	12
	3.6 Surrender of COP	14
	3.7 Restoration of COP	15
	3.8 Issuance of Duplicate Certificate	16
	3.9 Use/Display of COP	16
4	FIRM MANAGEMENT	17
	4.1 Introduction	17
	4.2 Designating of Partners/Employees/Associate	18
	4.3 Firm Name	19
	(I) Sole Proprietorship without applying for firm name	19
	(II) Name Application for Firm name	19
	A. Modalities	19
	B. General Conditions related to Firm Name	21
	C. Points specific to formation of LLPs	23
	D. Undesirable Name	24
	E. Application Mode	25
	F. Approval and Intimation of Firm Name	25
	G. Allotment of Unique Firm Registration Code Number (Unique Code)	25
	H. Change/Modifications in Firm Name	27

The Coverage and details of the Guidelines are given as under:

	I. Surrender of Firm Name	30
	4.4 Restriction on maximum number	30
	4.5 Reconstitution & Conversion of Firms	31
	I. Reconstitution	31
	II. Conversion	32
	III. Acquisition, Combination or Merger of Firms of Company Secretaries in	52
	Practice	33
	IV. Splitting of Existing Firm	34
	4.6 Particulars of Offices and Maintaining of Branch Office	35
	I. Particulars of Offices and Firms	35
	II. Branch Office	35
5	SERVICE AREAS	39
	5.1 Services to be Rendered by Company Secretaries in Practice	39
	5.2 Intimation to Previous Incumbent	47
	5.3 Peer Review	48
	5.4 Ceilings on Certification	50
	5.5 Maintenance of Records and Registers	50
	5.6 Privileged Communication	50
6	BRANDING AND DEVELOPMENT OF THE PROFESSION	54
	6.1 Introduction	54
	6.2 Usage of Logo by Company Secretary(ies) in Practice or Firm	54
	6.3 Responding to Queries or Tenders Pertaining to Professional Work	56
	6.4 Display/Publicity of Services	57
	6.5 Design and Contents of Visiting Cards	61
	6.6 Maintenance of Website for Company Secretary in Practice and Firms of	
	Company Secretaries in Practice	64
	6.7 Attire and Conduct of Company Secretaries in Practice	68
7	SCALE AND MANNER OF DETERMINATION OF FEES FOR PROFESSIONAL SERVICES	73
	7.1 Introduction	73
	7.3 Guiding Principles for determination and charging of Fees	74
	7.4 Immunity	77
8	MISCELLANEOUS	78
•	8.1 Consequences of Violation	78
	8.2 Transition	78
	8.3 Removal of Difficulties	78
9	Annexures:	
	I 3A - Form D	81
	I 3B - Form E	88
	3C - Format of affidavit	89
	14A - Form for Giving particulars of office and firm	90
	I 4B - Suggestive Format of Combination or Merger Agreement	92
	I 5A - Suggestive Format of intimation to be given to the previous incumbent	
	(Company Secretary)	94
10	Appendices:	
	1. ICSI Unique Document Identification Number (UDIN) Guidelines, 2019	97
	2. Guidelines for Peer Review of Attestation and Audit Services by Company	107
	Secretaries in Practice	
	3. ICSI (Continuous Professional Education) Guidelines, 2019	133
	4. AML & CFT Guidelines for Professionals with Certificates of Practice from ICAI,	
	ICSI and ICMAI	142
	5. Relevant reproduced Law	157