

PREFACE

The suggestions given by Company Secretaries influence the nations' corporate governance framework, so the adherence to the motto in letter and spirit by all the professionals would become a boon for the country and give rise to well governed business boosting the economic sector, helping the nation towards 'New India'

*- Shri Narendra Modi,
Hon'ble Prime Minister*

With the changing business environment and regulatory complexities, the functions and responsibilities of a Company Secretary in Practice have increased manifold. As the horizons of Practice continue to evolve, the Profession is expanding its footprints in many emerging areas with multitude of opportunities demanding professional expertise. Significant duties have been cast on the Company Secretary in Practice necessitating high degree of professionalism and meticulous abidance with the Company Secretaries Act, 1980, the Company Secretaries Regulations, 1982 and the Guidelines issued by the Institute thereunder.

To empower members with an organised and structured resource, that reduces ambiguity in the process to be followed for venturing into Practice side of the Profession, it became imperative to revise and streamline all the Guidelines applicable on a Company Secretary in Practice. In addition to keeping abreast with the regulatory updates, it is also vital for members to be thorough with the provisions of the Company Secretaries Act, Regulations, Guidelines, Standards and Guidance issued by the Institute.

The aim of these Guidelines is to facilitate the Company Secretary in Practice by consolidating all the relevant Guidelines as applicable along with the processes involved therein in a coherent manner that ensures ease of reference and enhanced comprehension; right from applying for the PCS Orientation Programme and enrolling as a Company Secretary in Practice to running a successful Practice. These Guidelines primarily focus on the

procedure to be followed by members in all stages of Practice; starting from venturing into Practice, managing their Firm, the service areas available to them, branding and development of Profession, and the like.

I take this opportunity to express my sincere thanks to the members of the Task Forces constituted for the purpose of reviewing and finalising these Guidelines, latest Task Force formed under the Chairmanship of CS Ranjeet Pandey, Former President, ICSI. I would also like to extend my sincere appreciation to CS Pawan G. Chandak, Council Member, ICSI and CS Sandip K. Kejriwal, Council Member & Chairman, PCS Committee, ICSI for their unwavering support and to all the members of the PCS Committee, ICSI for their guidance and valuable suggestions.

I complement the efforts of the Directorate of Professional Development under the able guidance of CS Alka Arora, Director, Directorate of Professional Development, ICSI and stewardship of CS Asish Mohan, Secretary, ICSI in the preparation of these Guidelines that will serve as a valuable aid to members in their professional endeavours.

Place: Varanasi

CS Manish Gupta

Date: 2nd November, 2023

President

The Institute of Company Secretaries of India