

TRAINING POLICY MANUAL

Long-Term Practical Training for CS Executive Programme Passed Students

G.V. and Associates, Company Secretaries, Coimbatore and Chennai

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Approved by	Partners	Policy owner	Partners

1. PURPOSE AND APPLICABILITY

- 1.1 This Manual sets out how G.V. and Associates, Company Secretaries ("the Firm") trains students who join it for long-term practical training after passing the CS Executive Programme. Its aim is to give every trainee hands-on experience of a practising Company Secretary's office, while supporting them to clear the Professional Programme.
- 1.2 It applies to all such trainees registered under the Partners of the Firm at Coimbatore and Chennai, for 21 months or such other period as the ICSI may prescribe. It is to be read with the ICSI Student Training Guidelines as amended from time to time, which shall prevail in case of any difference, and with the Firm's Office Code of Conduct.

2. TRAINING REQUIREMENTS AT A GLANCE

- 2.1 The main requirements of the ICSI for this category of trainees are summarised below.

Item	Requirement
Eligibility	Passed the Executive Programme and completed the 30-day Executive Development Programme (EDP).
Duration	21 months, or such period as the ICSI may prescribe.
Registration	On the ICSI portal within 30 days of commencement.
Probation	First 2 months; either side may end training with 14 days' notice.
Working hours	Minimum 8 hours a day. Office hours are 9.30 a.m. to 6.00 p.m.
Leave	Total of 52 days during training, including up to 31 days of examination leave for the Professional Programme. Excess leave extends the training.
Stipend	Not less than Rs. 5,000 per month, by bank transfer only. (However, the Firm pays Rs. 7,500 as starting Stipend)
Reports to ICSI	Quarterly report by the trainer within 30 days of each quarter-end; one project report by the trainee.
Notice after probation	60 days, only on the grounds permitted by the ICSI.

3. SELECTION AND JOINING

- 3.1 Trainees are selected by the Partners through a short-written test (MCQ based and drafting) and an interview, and only within the number of trainees each Partner may engage under the ICSI Guidelines. The student shall produce the Executive Programme result, the EDP completion certificate and the ICSI registration details.
- 3.2 The selected student is given an offer letter stating the date of joining, the Partner under whom training is registered, the office and the stipend. The training is registered on the ICSI portal within 30 days of joining.
- 3.3 The first week is an induction week. The trainee is introduced to the Partners and staff and receives an ID card and login to the Firm's in-house software. The trainee is also taken through the Office Code of Conduct, the Client Charter and Work Timelines, the standard templates, and the Firm's policies on prevention of sexual harassment and anti-bribery.

4. TRAINING PLAN

- 4.1 Each trainee is rotated through all five practice areas so that the training covers corporate laws, securities laws, insolvency, economic and business laws, audit and appearance before authorities, as indicated by the ICSI. The Partner heading each area guides the trainee during that period. The indicative plan below may be adjusted by the Partners for examination leave and the work available.

Period	Practice area	Key exposure
Months 1 – 2	Induction and Compliance Management	Office processes, MCA portal, DSC, registers, standard templates, simple event-based forms.
Months 3 – 8	Compliance Management	Board and general meetings, notices, minutes, AGM papers, AOC-4, MGT-7 and XBRL, SEBI (LODR).
Months 9 – 11	Business Set-up Services & Trademark	Incorporation of companies and LLPs, GST, Udyam and IEC registrations, trademark filings.
Months 12 – 15	Audit & Assurance	Secretarial audit, MGT-8, search reports, bank due diligence, certifications.
Months 16 – 18	FEMA & Internal Audit	FC-GPR, FC-TRS, ODI and ECB filings, FLA return, internal audit working papers.
Months 19 – 21	Insolvency & Valuation; independent handling	CIRP and liquidation support, NCLT filings; independent handling of a client's secretarial work.

- 4.2 Trainees at Coimbatore work on FEMA and internal audit matters of the Chennai office under the guidance of the Partner there. Assignments at client premises, Board meetings and government offices form part of the training. With the trainee's consent, the Firm may also depute a trainee to another eligible organisation for up to six months, as allowed by the ICSI.

5. OFFICE PROCESSES TO BE FOLLOWED

- 5.1 **Work allocation.** All work is allocated by the Partner through the in-house software, which records the allocation and alerts the trainee as the due time approaches. Work starts only after all papers are received from the client, and only the Firm's standard templates shall be used.
- 5.2 **Timelines.** Work shall be completed within the Client Charter and internal Work Timelines. The timelines for work commonly handled by trainees are given below.

Nature of work	Client Charter	Internal time
Draft resolution	1 – 2 hours	1 hour
Charge forms (CHG-1 / CHG-9 / CHG-4)	Same day (forenoon request) / next day (afternoon request)	60 – 90 minutes; review 15 – 30 minutes
Change in directors, shifting of RO, MGT-14	Same day / next day	1 hour for papers; 1 hour for form
RUN form	Same day	30 – 45 minutes
Incorporation papers (2 directors)	Same day as receipt of all documents	90 minutes; review 30 minutes
AGM papers (notice, Directors' Report)	24 / 48 hours	3 – 4 hours; review 1 hour
AOC-4 and MGT-7	24 / 48 hours after papers with DSC	1 – 2 hours; review 30 minutes
Minutes for one year	2 days	3 – 4 hours; review 45 – 60 minutes

- 5.3 **Maker-checker.** The trainee prepares, senior staff review and the Partner approves. No document shall be signed, filed or sent to a client or authority without this approval.
- 5.4 **Daily status and work diary.** Each trainee shall update the status of all work allocated and send the daily work status report the same evening and maintain a work diary of the work done each day.
- 5.5 **Weekly review.** Every Saturday after lunch (4.00 p.m. on Friday before the last Saturday), each trainee presents the status of the assignments in hand to the Partners.

5.6 **Records, DSC and communication.** Client documents shall be kept in the client file and returned after use. DSC tokens are kept with Admin and entered in the DSC register. Only office phones shall be used for client communication, and personal mobile numbers shall not be given to clients.

6. LEARNING AND EXAMINATION SUPPORT

6.1 A short knowledge session is held every week on a recent amendment, circular or practical issue, with trainees presenting topics in turn. Periodic "lessons learnt" discussions review errors noticed at review, without naming individuals. Trainees have access to the Firm's formats, checklists and research notes, and are trained in the responsible use of AI tools, with every output checked against the law and reviewed under the maker-checker system.

6.2 The Firm encourages trainees to attempt the Professional Programme at the earliest opportunity. Examination leave is given as set out in Section 7, and the examination fee is reimbursed when a trainee passes any group in the first attempt. Passing the Professional Programme during training does not shorten the training period.

7. ATTENDANCE, LEAVE AND HOLIDAYS

7.1 Trainees shall attend from 9.30 a.m. to 6.00 p.m. with a 30-minute lunch break and two 15-minute tea breaks, and arrival and departure shall be entered in the attendance register. Two permissions of up to one hour each are allowed in a month. Leave shall be applied for in advance to the Partner concerned.

Type	Entitlement
Casual leave	One day a month, paid, within the ICSI total. Unused casual leave in a year is paid as leave stipend in March.
Examination leave – Professional Programme	Both groups / two groups, first attempt: 4 weeks. One group, first attempt: 3 weeks. Second attempt: 2 weeks (stipend deducted). Later attempts: 10 days (stipend deducted).
Overall limit	52 days in all during the training, including up to 31 days of examination leave, as allowed by the ICSI. Leave beyond this extends the training by the excess days.
Holidays	Sundays, the last Saturday of each month (except in filing season, with compensatory off) and declared festival holidays.

8. STIPEND

- 8.1 Trainees are paid the stipend stated in the offer letter, which is not less than the minimum of Rs. 7,500 per month or such higher amount fixed by the Partners. It is paid by the 3rd of the following month by bank transfer only. Deductions are made only for leave without stipend as set out in Section 7.

9. EVALUATION AND REPORTING TO ICSI

- 9.1 At the end of each rotation, the Partner in charge evaluates the trainee using the evaluation sheet in the Annexure, on knowledge, accuracy, drafting, timelines, client handling and conduct. The Training Report is based only on actual work performance.
- 9.2 The Partner under whom the training is registered submits the quarterly report to the ICSI within 30 days of the end of each quarter. Each trainee prepares one project report on a topic agreed with the Partner and submits it on the ICSI portal before completion.

10. CONDUCT AND CONFIDENTIALITY

- 10.1 Trainees shall follow the Office Code of Conduct on timings, mobile phones, dress code and ID card. They shall not take up any employment or other practical training during the training period. A part-time or distance course may be pursued outside office hours, as permitted by the ICSI.
- 10.2 All client information is confidential and shall not be disclosed, taken home or kept on personal devices or personal email. Any concern may be raised at the weekly meeting or with the Staff Facilitation Manager, and complaints of sexual harassment may be made to the Internal Committee.

11. CHANGE OR TERMINATION OF TRAINING

- 11.1 After probation, a change of trainer is allowed only on the grounds permitted by the ICSI. These include continuous critical illness, transfer of a spouse or parent, marriage involving relocation beyond 50 km, death or disability of the trainer, cancellation of the trainer's certificate of practice, or non-payment of stipend for three continuous months. In such cases 60 days' notice is required, which may be reduced by mutual consent, and the Firm will issue a no objection certificate.
- 11.2 For serious or repeated misconduct, the trainee will be given a written notice and an opportunity to explain. If the explanation is not satisfactory, the matter will be reported to the ICSI, which alone may cancel or terminate the training.

12. COMPLETION OF TRAINING

- 12.1 On completion, the trainee shall hand over all files, work status, DSC tokens and the ID card. The Firm issues a signed and stamped completion certificate stating the trainee's name, ICSI registration number, dates of commencement and completion, and the total leave taken, along with the Partner's name and certificate of practice number. The Firm will guide the trainee on the CLDP and the membership process.
- 12.2 This Manual is reviewed by the Partners once a year and whenever the ICSI revises its training guidelines.

ANNEXURE

TRAINEE ROTATION EVALUATION SHEET

Name of trainee		ICSI Registration No.	
Practice area		Period	_____ to _____
Evaluated by (Partner)		Office	Coimbatore / Chennai

Rating: 5 – Excellent 4 – Very good 3 – Good 2 – Needs improvement 1 – Unsatisfactory

No.	Criterion	Rating (1–5)	Remarks
1	Knowledge of applicable law and procedure		
2	Accuracy of work (errors found at review)		
3	Drafting of resolutions, notices, minutes and reports		
4	Adherence to Client Charter and Work Timelines		
5	Use of templates, checklists and the in-house software		
6	Daily work status and work diary		
7	Client communication and handling		
8	Presentation at the Saturday review meeting		
9	Initiative and willingness to learn		
10	Punctuality, discipline and conduct		
	Total (out of 50)		

Strengths observed: _____

Areas for improvement: _____

Assignments handled during the rotation: _____

Signature of Partner: _____ Signature of Trainee: _____ Date: _____