

RBI

1. **Foreign Portfolio Investors are now eligible to trade in Credit Default Swaps (CDS)** – FPIs will be eligible to be categorized as non – retail users and have been allowed to buy and sell CDS protection under the Credit Derivatives Directions.
2. **FPIs investment limit in debt instruments increased from INR 1.5 lacs crores to INR 2.5 lacs crores under Voluntary Retention Route (VRR).**
3. **RBI Master Direction – Reserve Bank of India (Credit Derivatives) Directions, 2022** – Directions shall apply to credit derivatives transactions undertaken in Over-the-Counter (OTC) markets and on recognized stock exchanges.

SEBI

1. **SEBI directs Mutual Funds and their Asset Management Companies (AMCs) to prepare Financial Statements as per SEBI guidelines and Formats** with respect to following Indian Accounting Standards (Ind AS).
2. **SEBI mandates** all Asset Management Companies (AMCs) of mutual funds to constitute an Audit Committee from August 1, 2022.
3. **SEBI issues Standard Operating Guidelines for the Vault Managers and Depositories** – To ensure ease of compliance for the market participants in the Electronic Gold Receipt (EGR) ecosystem as well as effective implementation of the Regulations.

MCA

1. **MCA launches a New way of E-filing for LLP on the MCA 21 portal w.e.f March 6, 2022:** All LLP filings will be web - based
2. **Limited Liability Partnership (Amendment) Rules, 2022** – Amendments have been made to few rules and some new rules added w.r.t. allotment of new name to existing LLPs, Adjudication of penalties, appeal against order of adjudicating officer, registration of appeal, disposal of appeal by Regional Director. The same shall come into effect from April 1, 2022.
3. **ROCs appointed as Adjudication Officers under Limited Liability Partnership (LLP) Act, 2008**
4. **MCA Directs companies to furnish CSR Activity Reports through a new e-Form CSR-2 which has been introduced through Companies (Accounts) Amendment Rules 2022.**
5. **The due date for filing the Annual Return and financial Statement have been extended without additional fees for FY 2021 till March 31, 2022 and March 15, 2022 respectively.**

OTHER

1. **Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) (Amendment) Regulations, 2022** – Amendments are made to empower a Resolution Professional (RP) who may convene a meeting of the committee as and when he considers necessary and on a request received from members of the committee and shall convene a meeting if the same is made by members of the committee representing at least thirty-three percent of the voting rights.

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