

MCA COMPLIANCES APPLICABLE TO PRIVATE LIMITED COMPANIES (ANNUAL CALENDAR)

S.N.	Form/ Return to be filed with MCA	Purpose of filing	Due Date	Companies Act Provisions' reference
1.	IEPF - 6	Statement stating the amounts due to be transferred to the Investor Education & Protection Fund in next financial year in case the Company is having any unpaid/unclaimed dividend.	To be filed within 30 days of end of financial year.	Section 125 and Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016
2.	DPT-3	Return of Deposits by every company accepting deposits	On or before 30 th June	
3.	DPT-3	Return of particulars of transaction not considered as deposit by every company who is having funds which are not considered as 'Deposit'	On or before 30 th June	
4.	MSME -1	For furnishing half yearly return with the registrar in respect of outstanding payments to Micro Small or Medium Enterprises	½ yearly return On or before 30th April AND On or before 30th October	Specified Companies (Furnishing of information about payment to micro and small enterprise suppliers) Order, 2019 dated 22 nd January, 2019 issued under Section 405 of the Companies Act, 2013.
<u>ANNUAL FILING</u>				
5.	AOC-4	Filing of financial statements and other documents with the Registrar of Companies (MCA)	On or before 29 th October (To be filed within 30 days from the date of the AGM)	Section 137, Companies (Accounts) Rules, 2014 and Companies (Filing of documents and forms in Extensible Business Reporting Language) Rules, 2015
6.	AOC 4- XBRL	Filing of XBRL document in respect of financial statement and other documents with the Registrar of Companies (MCA) Applicable to Companies • Companies having paid up capital of Rs. 5.00 cr. Or above • Companies having turnover of Rs. 100 crore or above;	On or before 29 th October (To be filed within 30 days from the date of the AGM)	• Section 137, Companies (Accounts) Rules, 2014 and Companies (Filing of documents and forms in Extensible Business Reporting Language) Rules, 2015

		<ul style="list-style-type: none"> All companies which are required to prepare their financial statements in accordance with Companies (Indian Accounting Standards) Rules, 2015 		
7.	AOC 4-CFS	Consolidated financial statements and other documents filed with the Registrar of Companies (MCA) by companies having Subsidiary/ associate Companies	On or before 29 th October (To be filed within 30 days from the date of the AGM)	Section 137, Companies (Accounts) Rules, 2014 and Companies (Filing of documents and forms in Extensible Business Reporting Language) Rules, 2015
8.	MBP-1	Every Director of the Company in the First Meeting of the Board of Director in each Financial Year shall disclose his interest in the other entities.	Every Director is required to submit with the Company a fresh MBP-1, whenever there is a change in his interest from the earlier given MBP-1. MBP-1 is not required to file with ROC.	Section 184 (1) Companies (Meetings of Board and its Powers) Rules, 2014
9.	DIR-8	Every Director of the Company in each Financial Year will submit with the Company disclosure of non-disqualification.		Section 164(2) and 143(3)(g) of Companies Act, 2013.
10.	ADT-1	Notice of appointment of auditor to the registrar Where the Company appoints Statutory Auditor at AGM`	On or before 15 th October (To be filed within 15 days from the date of AGM)	Section 139 and Companies (Audit and Auditors) Rules, 2014
11.	MGT-7	Every Company will file its Annual Return within 60 days of holding of the Annual General Meeting. Annual Return of Every Private Company (Except Small Company) should be signed by a Company Secretary in Practice.	On or before 28 th November (To be filed within 60 days from the date of the Annual General meeting).	Section 92 and The Companies (Management & Administration) Rules, 2014
12.	MGT-8	Certificate of Annual Return to be certified by a Company Secretary in Practice Applicable to; <ul style="list-style-type: none"> Company having paid up capital of Rs. 10 crore or more or Company having a turnover of Rs. 50.00 Crore or more. Company which are exempted from signing of Annual Return from the company Secretary:	On or before 28 th November (To be filed within 60 days from the date of the AGM along with the Annual Return in Form MGT - 7).	Section 92 and The Companies (Management & Administration) Rules, 2014

		a) Small Company b) One Person Company		
13.	IEPF-2	Statement of information regarding the unclaimed amounts. (Companies having Unpaid and Unclaimed Dividend)	On or before 29 th December (To be filed within expiry of 90 days from the date of AGM).	Section 125 and Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016

COMPLIANCES IN RESPECT OF DIRECTORS

DIR 3 – KYC WEB	DIN KYC of Directors (WEB Based KYC for every director of the company)	On or before 30 th September (By every DIN holder/ Director of the company)	Companies (Appointment and Qualification of Directors) Rules, 2014
Declaration u/s 164-	Declaration by director w.r.t his/her non-disqualification	At the end of every financial year.	Section 164

COMPLIANCES IN RESPECT OF STATUTORY AUDITORS

Eligibility & Consent by Auditors	Obtaining of the eligibility certificate along with the consent from the Statutory auditors for their willingness to act as the Statutory Auditor of the company	To be obtained before the Annual general meeting of the company is held.	Section 139 and Companies (Audit and Auditors) Rules, 2014
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OTHER COMPLIANCES

Creation of Deposit Repayment reserve - Maintenance of Liquid Assets upto 20% of the amount of deposit maturing during the following financial year.	On or before 30 th April.	Section 73 to 76 and Companies (Acceptance of Deposits) Rules, 2014
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