**MCA YEAR- BOOK OF COMPLIANCES**

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| **S.N.** | **Form/ Return to be filed with MCA** | **Purpose of filing** | **Due Date** | **Companies Act Provisions’ reference** |
|  | 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 |
|  | DPT-3 | Return of Deposits by every company accepting deposits | On or before 30th June |  |
|  | 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 30th June |  |
|  | 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** | Specified Companies (Furnishing of information about payment to micro and small enterprise suppliers) Order, 2019 dated 22nd January, 2019 issued under Section 405 of the Companies Act, 2013. |
|  | **ANNUAL FILING** | | | |
|  | AOC-4 | Filing of financial statements and other documents with the Registrar of Companies (MCA) | On or before 29th 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 |
|  | 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; * All companies which are required to prepare their financial statements in accordance with Companies (Indian Accounting Standards) Rules, 2015 | On or before 29th 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 |
|  | 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 29th 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 |
|  | ADT-1 | Notice of appointment of auditor to the registrar Where the Company appoints Statutory Auditor at AGM` | On or before 15th October  (To be filed within 15 days from the date of AGM) | Section 139 and Companies (Audit and Auditors) Rules, 2014 |
|  | 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 **31st October.** | Specified Companies (Furnishing of information about payment to micro and small enterprise suppliers) Order, 2019 dated 22nd January, 2019 issued under Section 405 of the Companies Act, 2013. |
|  | MGT-7 | Filing Annual Return by a company | On or before 28th November  (To be filed **within 60 days** from the date of the Annual General meeting). | Section 92 and The Companies (Management & Administration) Rules, 2014 |
|  | MGT-8 | Certificate of Annual Return to be certified by a Company Secretary in Practice  Applicable to;   * Company having paid up capital of Rs. 10 crore or more or * Company having a turnover of Rs. 50.00 Crore or more. | On or before 28th 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 |
|  | IEPF-2 | Statement of information regarding the unclaimed amounts.  (Companies having Unpaid and Unclaimed Dividend) | On or before 29th 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**

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| DIR 3 –  KYC WEB | DIN KYC of Directors  (WEB Based KYC for every director of the company) | On or before 30th 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**

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| 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 |

**OTHER COMPLIANCES**

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| 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 30th April. | Section 73 to 76 and Companies (Acceptance of Deposits) Rules, 2014 |