**MCA RELATED COMPLIANCES FOR OCTOBER 2024**

1. **COMPANIES – DUE-DATE BASED:**

| **Sl. No.** | **Name of the Compliance** | **Purpose / Form(s)** | **Period / Due Date** | **Comments** |
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| 1. | **Auditor Appointment** | **ADT – 1** | **Within 15 Days from the Date of Appointment /14th October 2024 (whichever is earlier)** | **This Form should be filed by every Company who have appointed Auditors in the AGM 2024-25 within 15 days along with Consent of Auditors with their Certificate, Appointment Letter to Auditors and CTC of Board Resolution for Appointment of Auditor.** |
| 2. | **Financial Statements filing (Standalone & Consolidated)** | **AOC – 4 / AOC – 4 CFS / AOC – 4 NBFC (Ind AS) / AOC – 4 CFS NBFC (Ind AS) / AOC – 4 XBRL** | **Within 30 Days from the Date of AGM /29th October 2024 (whichever is earlier)** | **Mentioned applicable Forms should be filed by every Company within 30 days of AGM along with Auditor’s Report, Financial Statements, Board’s Report, etc. for the FY 23-24 in compliance with the Companies Act, 2013.** |
| 3. | Annual Return filing | MGT – 7A / MGT – 7 | Within 60 Days from the Date of AGM /29th November 2024 (whichever is earlier) | This Form should be filed by every Company within 60 days along with List of Shareholders & Directors, etc. for the FY 23-24 in compliance with the Companies Act, 2013. |
| 4. | Appointment of Cost Auditor | CRA – 2 | Within 30 Days from the date of Appointment /27th September 2024 (whichever is earlier) | This Form should be filed with ROC by every Company who have appointed Cost Auditors in the AGM 2024-25 by 27th September 2024. |
| 5. | Filing of Cost Audit Report | CRA – 4 | Within 30 Days from the Date of Cost Audit Report / 27th October 2024 (whichever is earlier) | This Form is to be filed within the specified period by every Company to whom Cost Records & Audit is applicable for the FY 2023-24. The Company must attach Cost Audit Report provided by the Cost Auditors in the CRA – 4 Form.  **Note:** The Cost Auditor must send the Report to the Company’s Board of Directors within 180 days of the end of the Financial Year. |
| 6. | Corporate Social Responsibility (CSR) Obligation | CSR – 2 | Within 30 Days from the Date of AGM / extended due date is 31st December 2024 (whichever is earlier) | This Form is to be filed by every Company to whom CSR Obligation for the FY 2023-24 is applicable and it has / has not spent the Amount in any identified purpose, activities, projects, etc. within the specified period.  **Note:** Extended Due Date for the FY 2023-24 is on 31st December 2024. |
| 7. | **Filing of MSME Form for Disclosure on Outstanding Payments** | **MSME – 1** | **31st October 2024** | **Mentioned Form should be filed by every Company with outstanding payments to MSME Suppliers falling between the period April 2024 to September 2024.** |

1. **EVENT BASED, if applicable. Please check if any of the following is applicable.**

| **Sl. No.** | **Name of the Compliance** | **Purpose / Form(s)** | **Period / Due Date** | **Comments** |
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| 1. | Filing of Special Resolution | MGT – 14 | Within 30 days of Resolution | The Form is to be filed if there is any resolution that requires filing with ROC – namely Special Resolution. |
| 2. | Charge Creation of Modification | CHG – 1 | Within 30 days of Creation or Modification of Security for Loan from Bank or Financial Institution | The Form is to be filed by all Companies within 30 days of Sanction of Loan with providing of Security or Mortgage or Hypothecation of Assets of Company. |
| 3. | Charge Satisfaction | CHG – 4 | Within 30 days of Repayment or Satisfaction of Security for Loan from Bank or Financial Institution | The Form is to be filed within 30 days of Closure of Loan where any Security was provided by way of Mortgage or Hypothecation of Assets of Company. |
| 4. | Return of Deposits  (with Additional Fees) | DPT – 3 | 30th June, 2024 | DPT 3 is a Return of Deposits that Companies must file to furnish information about Deposits and / or Outstanding Receipt of Loan or Money other than Deposits. |
| 5. | Share Transfer | SH – 4 | Within 60 Days of Transfer of Shares | SH-4 Form shall be duly executed by the Transferee and sent to the Company within the prescribed time for Noting in the next BOD Meeting. Share Certificate to be endorsed for Share Transfer. |
| 6. | Changes in Directors | DIR – 12 | Within 30 days from the Date of such Change in Directors | DIR-12 Form has to filed with ROC within the prescribed date for the purpose of Appointment / Resignation / Change in Designation i.e., in Board Meeting / sometimes in General Meeting |
| 7. | Increase in Authorised Capital | SH – 7 | Within 30 days from the Date of Increase in Share Capital | This Form acts as a Notice to Registrar of any Alteration in the Share Capital of the Company approved by the Members in the General Meeting |
| 8. | Allotment of Securities | PAS – 3 | Within 30 days from the Date of Allotment of Securities | The Form has to be filed with the ROC for any Allotment of Shares done by the Company approved by the Members in the General Meeting. |
| 9. | Significant Beneficial Ownership in the Company | BEN – 2 | Within 30 Days from the date of Receipt of Declaration from the Significant Beneficial Owner | The Form has to be filed with the Registrar by the Company in respect of Declaration received from the Significant Beneficial Owner in the Form BEN-2 within the prescribed time. |
| 10. | Beneficial Interest in the Company | MGT – 6 | Within 30 Days from the date of Receipt of Declaration from the Beneficial Owner | The Form has to be filed with the Registrar by the Company in respect of Declaration received from the Beneficial Owner in the Form MGT-6 within the prescribed time. |

1. **LIMITED LIABILITY PARTNERSHIP (LLP) –**
2. **DUE-DATE BASED:**

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| **Sl. No.** | **Name of the Compliance** | **Purpose / Form(s)** | **Period / Due Date** | **Comments** |
| 1. | **Statement of Account and Solvency of LLP** | **Form 8** | **Within 30th October** | **Every LLP(s) incorporated prior to 30th September 2023 must mandatorily file this Form within the prescribed time period.**  **Note: LLP(s) incorporated after 30th September 2023 has an option to file this Form for the period ended next FY** |
| 2. | Annual Return of LLP | Form 11 | Within 30th May 2024 | Every LLP(s) incorporated prior to 30th September 2023 must mandatorily file this Form within the prescribed time.  Note: LLP(s) incorporated after 30th September 2023 has an option to file this Form for the period ended next FY. |

1. **EVENT BASED:**

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| **Sl. No.** | **Name of the Compliance** | **Purpose / Form(s)** | **Period / Due Date** | **Comments** |
| 1. | Information for LLP Agreement & its Changes;  Notice for Change in Partners / Designated Partners | Form – 3  &  Form – 4 | Within 30 days from the date of Event or such change | It is mandatory to file this Form with the Registrar within prescribed time from the Date of such Changes in Terms of Agreement, Partners / Designated Partners. |
| 2. | Significant Beneficial Ownership in the LLP | Form LLP BEN – 2 | Within 30 Days from the date of Receipt of Declaration from the Significant Beneficial Owner | The Form must be filed with the Registrar by the LLP in respect of Declaration received from the Significant Beneficial Owner in the Form LLP BEN-2 within the prescribed time. |
| 3. | Beneficial Interest in the LLP | Form – 4D | Within 30 Days from the date of Receipt of Declaration from the Beneficial Owner | The Form has to be filed with the Registrar by the LLP in respect of Declaration received from the Beneficial Owner in the Form-4D within the prescribed time. |