

## MCA RELATED COMPLIANCES FOR JUNE 2025

### I. COMPANIES –

#### A. DUE-DATE BASED:

Sl. No.	Name of the Compliance	Purpose / Form(s)	Period / Due Date	Comments
1.	Application of ISIN for Dematerialization of Securities	Dematerialisation of Securities	On or before 30 <sup>th</sup> June, 2025	Unlisted Public and Private (other than Small Company & OPC) Companies to obtain ISIN by 30 <sup>th</sup> June, 2025. All companies other than small companies should apply and obtain ISIN. Rule 9B of Companies (Prospectus and Allotment of Securities) Rules, 2014 mandates that such private companies shall issue securities only in dematerialized form, meaning physical share certificates are not permitted for new issues or transfers.
2.	Return of Deposits	DPT – 3	On or before 30 <sup>th</sup> June, 2025	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 as on 31 <sup>st</sup> March.
3.	Corporate Social Responsibility (CSR)	Web Form CSR – 2	On or before 30 <sup>th</sup> June, 2025 (Extended Due Date)	This Form is to be filed by every Company to whom CSR Obligation for the Financial Year 2023-24 is applicable and it has / has not spent the Amount in any identified purpose, activities, projects, etc. within the specified period.
4.	Q1 2025-26	First BOD Meeting	April, May or June 2025	1 <sup>st</sup> BOD Meeting to be held within 120 days of previous BOD Meeting.
5.	Q1 2025-26	Declarations of Directors in Forms MBP – 1 & DIR – 8	Dated as on 1 <sup>st</sup> April 2025	Form MBP-1 is a Declaration by a Director, disclosing their Interest or Concern in any Company, Body Corporate, Firm or other Association of Individuals. It must be submitted at the First Board Meeting of the Financial Year or whenever there is a change in Interest. Form DIR-8 is a Declaration, where a Director confirms that they are not disqualified from continuing as a Director in any Company. It is required to be given annually before their Appointment or Reappointment.
6.	Director / Designated Partner KYC filing	DIR – 3 – KYC / DIR – 3 – KYC WEB	Form opens from 1 <sup>st</sup> April 2025  Due to be done within 30 <sup>th</sup> September 2025	DIN holders as on 31 <sup>st</sup> March 2025: 1. DIR-3-KYC Form must be submitted by the New Holders of DIN or by the Existing Holders of DIN who want to change their Personal Mobile Number or the e-Mail Address. 2. DIR-3-KYC WEB to be submitted by the Existing Holders of DIN for compliance purpose, if there are no changes in details.

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7.	Foreign Assets & Liabilities Return with RBI	FLA Return	On or before 15 <sup>th</sup> July, 2025 (Provisional)	<p>This Reporting is filed via RBI's FLAIR portal and is applicable to all Indian Companies and LLPs that have received Foreign Investment or have made Overseas Investments in any of the Previous Years, including the Current Year.</p> <p>The Return is to be filed annually by 15th July via the RBI's FLAIR portal.</p>

**B. EVENT BASED (Please check if any of the following is applicable):**

Sl. No.	Name of the Compliance	Purpose / Form(s)	Period / Due Date	Comments
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	DPT – 3	On or before 30 <sup>th</sup> June of every year	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.	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
6.	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
7.	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.
8.	Reconciliation of Share Capital Audit Report (Half-yearly)	PAS – 6	On or before 30 <sup>th</sup> May and 29 <sup>th</sup> November of every year	This Form is to be filed by every Unlisted Public and Private (other than Small Company & OPC) Companies within 60 Days from the conclusion of each half year duly certified by a CS / CA in practice.
9.	Significant Beneficial	BEN – 2	Within 30 Days from the date of	The Form has to be filed with the Registrar by the Company in respect of Declaration

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	Ownership in the Company		Receipt of Declaration from the Significant Beneficial Owner	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.
11.	Reporting of Outstanding Payments to Micro or Small Enterprises (Half – Yearly)	MSME – 1	On or before 30 <sup>th</sup> April and 31 <sup>st</sup> October of every year	This Form is a Half-Yearly Return mandated under the Companies Act, 2013. It is required to be filed by the Companies that receive Goods or Services from Micro or Small Enterprises and have Outstanding Payments beyond 45 Days from the Due Date. The Form must be filed twice a year—by April 30 (for October to March) and October 31 (for April to September)—to report such delayed payments and ensure Compliance with MSME Regulations.
12.	Appointment of Cost Auditor	CRA – 2	BOD meeting or 30 <sup>th</sup> September of every year	To be filed for appointment of Cost auditor, if applicable
13.	Filing of Cost Audit Report	CRA – 4	30 days from the date of Cost Audit Report	The due date for filing the Cost Audit Report in Form CRA-4 is 30 days after the Company receives the Cost Audit Report. The Cost Auditor must send the report to the Company's Board of Directors within 180 days of the end of the Financial Year.
14.	CSR Obligation	Payment of CSR obligation if there is unspent amount for the previous year	30 <sup>th</sup> September of every year	If the Company has CSR obligation and it has not spent the money in any identified purpose, then the unspent money has to be transferred to the Fund mentioned in Schedule VII of Companies Act, 2013, namely Prime Minister's National Relief Fund or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund).
15.	Auditor Appointment	ADT – 1	Within 15 Days from the Date of Appointment	This Form should be filed by every Company who have appointed Auditors in the AGM within the specified period along with Consent of Auditors with their Certificate, Appointment Letter to Auditors and CTC of Board Resolution for Appointment of Auditor.
16.	Notice of Address at which Books of Account are to be maintained	AOC – 5	Within 7 Days from the Date of the Board Resolution passed in the Board Meeting	This Form is to be filed when a Company wants to approve its Financial Statements to be kept at a Location other than its Registered Office. Accordingly, the Company must file this Form with the Registrar.
17.	Change Request Form	Form CRF	NA	This is a Special Online Form introduced by the MCA to help Companies update their Official Records in situations where existing Forms are not applicable. It can be

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				used to Correct Errors in Company details like Name, Address or Director information or to comply with Court Orders. This Form is only for exceptional cases and cannot replace regular filings required under the Companies Act, 2013.

## II. LIMITED LIABILITY PARTNERSHIP (LLP) –

### A. DUE-DATE BASED:

Sl. No.	Name of the Compliance	Purpose / Form(s)	Period / Due Date	Comments
1.	Designated Partner KYC filing	DIR – 3 – KYC / DIR – 3 – KYC WEB	Within 30 <sup>th</sup> September, 2025	DPIN holders as on 31 <sup>st</sup> March 2025: 1. DIR-3-KYC Form must be submitted by the New Holders of DPIN or by the Existing Holders of DPIN who want to change their Personal Mobile Number or the e-Mail Address. 2. DIR-3-KYC WEB to be submitted by the Existing Holders of DPIN for compliance purpose, if there are no changes in details.

### B. EVENT BASED:

Sl. No.	Name of the Compliance	Purpose / Form(s)	Period / Due Date	Comments
1.	Statement of Account and Solvency of LLP	Form 8	Within 30 <sup>th</sup> October of every year	Every LLP(s) incorporated prior to 30 <sup>th</sup> September 2024 must mandatorily file this Form within the prescribed time period. <b>Note:</b> LLP(s) incorporated after 30 <sup>th</sup> September 2024 has an option to file this Form for the period ended next FY
2.	Annual Return of LLP	Form 11	Within 30 <sup>th</sup> May of every year	Every LLP(s) incorporated prior to 30 <sup>th</sup> September 2024 must mandatorily file this Form within the prescribed time period. <b>Note:</b> LLP(s) incorporated after 30 <sup>th</sup> September 2024 has an option to file this Form for the period ended next FY.
3.	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.
4.	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.

5.	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.
6.	Notice for Change of Name	Form – 5	Within 30 Days from the date of passing the Resolution for a Name Change	This Form is filed for notifying the Change of Name of a LLP. If an LLP decides to alter its Registered Name, it must obtain Approval from the ROC by filing this Form along with the required Fees and supporting documents. The Name Change becomes effective only after the issuance of a fresh Certificate of Incorporation by the ROC.
7.	Intimation of Other Address for Service of Documents	Form – 12	Within 30 Days from the Date of passing the Resolution for such additional Address	This Form is filed to declare an Additional Address for the Service of documents by the LLP. While every LLP must have a Registered Office, this Form allows it to designate another Address where it can receive Official Communications from the Registrar of Companies (RoC).
8.	Notice for Change of Place of Registered Office	Form – 15	Within 30 Days from the Date of passing the Resolution for the change of the Registered Office	This Form is filed for notifying the change of Registered Office Address of a LLP. If an LLP decides to shift its Registered Office, it must file this Form with the ROC. <b>Note:</b> If the Registered Office is moved from one State to another, additional Approvals may be required.
9.	Application for Striking-off Name	Form – 24	The Application to be filed with the Statement of Accounts not older than 30 Days	This Form is filed for the Application of Striking-off (Closure) of an LLP that has ceased its Business Operations. An LLP can apply for Closure if it has no Assets or Liabilities and has not carried out any Business for at least one year or since Incorporation. The Application must be accompanied by Consent from all Partners, an Indemnity Bond, a Statement of Accounts and other necessary documents.