

MCA RELATED COMPLIANCES FOR SEPTEMBER 2025

I. COMPANIES –

A. DUE-DATE BASED:

| Sl. No. | Name of the Compliance | Purpose / Form(s) | Period / Due Date | Comments |
|---------|-----------------------------|---|---|--|
| 1. | Q2 2025-26 | Second BOD Meeting | July, August or September 2025 | 2 nd BOD Meeting to be held within 120 days of previous BOD Meeting. |
| 2. | Q2 2025-26 | Finalisation of Annual Financials, Auditor Appointment (if applicable) & Conduct of AGM | On or before 30 th September, 2025 | <p>During this Quarter, the Company must prepare and approve the Financial Statements, Audit Report Board Report for FY 2024–25.</p> <p>If required, the Auditor must be Appointed or Re-appointed.</p> <p>The Annual General Meeting (AGM) must also be held within this Quarter to comply with the Companies Act, 2013.</p> <p>Exemption: OPCs is not required to conduct AGM</p> |
| 3. | Auditor Appointment | ADT – 1 | Within 15 Days from the Date of Appointment/AGM | This Form should be filed by every Company who have appointed Auditors in the AGM within 15 days along with Consent of Auditors with their Certificate, Appointment Letter to Auditors and CTC of Board Resolution for Appointment of Auditor. |
| 4. | Appointment of Cost Auditor | CRA – 2 | Within 30 Days from the Date of Appointment OR On or before 27 th September 2025 | All applicable Companies who are required to appoint Cost Auditors shall within 30 days from the Date of Appointment or within 180 days from the Date of Financial Closure along with Consent of Cost Auditors with their Certificate, Appointment Letter to Cost Auditors and CTC of Board Resolution for Appointment of Cost Auditor. |
| 5. | Filing of Cost Audit Report | CRA – 4 | Within 30 days from the Date of Receipt of Cost Audit Report | <p>The Cost Audit Report shall be filed in Form CRA-4 within 30 days after the Company receives the Cost Audit Report.</p> <p>The Cost Auditor must send the Report to the Company's Board of Directors within 180 days of the end of the Financial Year.</p> |
| 4. | CSR Obligation | Payment of CSR Obligation if there is Unspent Amount for the FY 2024-25 | On or before 30 th September 2025 | If the Company has CSR Obligation and it has not spent the Money in any identified Projects, 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), etc. |

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|---------|---|--|---|--|
| 5. | Foreign Assets & Liabilities Return with RBI | Revised FLA Return (Audited) | On or before 30 th September, 2025 | <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 via the RBI's FLAIR portal.</p> |
| 6. | Financial Statements filing (Only for OPCs) | AOC – 4 | On or before 27 th September 2025 | <p>The Form shall be filed by every OPCs within 180 days from the Date of Financial Closure along with Auditor's Report, Financial Statements, Board's Report, etc. every year in compliance with the Companies Act, 2013.</p> <p>Note: The Form is to be filed with applicable Linked Forms (Extract of Auditor's Report, Extract of Board's Report, etc.)</p> |
| 7. | Annual Return filing (Only for OPCs) | MGT – 7A | On or before 27 th September 2025 | <p>The Form shall be filed by every OPCs within 180 days from the Date of Financial Closure along with List of Shareholders & Directors, etc. every year in compliance with the Companies Act, 2013.</p> |
| 8. | Financial Statements filing (Standalone & Consolidated) | AOC – 4 / AOC – 4 CFS / AOC – 4 NBFC (Ind AS) / AOC – 4 CFS NBFC (Ind AS) / AOC – 4 XBRL | <p>Within 30 Days from the Date of AGM OR</p> <p>Within 29th October 2025 (if AGM is on 30th September 2025)</p> | <p>The Form shall be filed by every Company within the specified period along with Auditor's Report, Financial Statements, Board's Report, etc. every year in compliance with the Companies Act, 2013.</p> <p>Note: The Form is to be filed with applicable Linked Forms (Extract of Standalone / Consolidated Auditor's Report, Extract of Standalone / Consolidated Board's Report, CSR Annexure, AOC-2, AOC-1, etc.)</p> |
| 9. | Annual Return filing | MGT – 7A / MGT – 7 | <p>Within 60 Days from the Date of AGM OR</p> <p>Within 28th November 2025 (if AGM is on 30th September 2025)</p> | <p>The Form shall be filed by every Company within the specified period along with List of Shareholders & Directors, etc. every year in compliance with the Companies Act, 2013.</p> |
| 10. | Director / Designated Partner KYC filing | DIR – 3 – KYC / DIR – 3 – KYC WEB | <p>Form opens from 1st April 2025</p> <p>Due to be done within 30th September 2025</p> | <p>DIN holders as on 31st March 2025:</p> <ol style="list-style-type: none"> 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. |

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

| 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 th 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. | 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. |
| 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. | Reconciliation of Share Capital Audit Report (Half-yearly) | PAS – 6 | On or before 30 th May and 29 th 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. |
| 10. | 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. |
| 11. | 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. |

| Sl. No. | Name of the Compliance | Purpose / Form(s) | Period / Due Date | Comments |
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| 12. | Reporting of Outstanding Payments to Micro or Small Enterprises (Half – Yearly) | MSME – 1 | On or before 30 th April and 31 st 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. |
| 13. | Director / Designated Partner KYC filing | DIR – 3 – KYC / DIR – 3 – KYC WEB | Within 30 th September of every year | The following must be complied by all DIN holders as on 31 st March of every year in MCA: 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. DIR-3-KYC WEB to be submitted by the Existing Holders of DIN for compliance purpose, if there no changes in details |
| 18. | 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. |
| 19. | 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 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 th September, 2025 | DPIN holders as on 31 st 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. |
| 2. | Statement of Account and Solvency of LLP | Form 8 | Within 30 th October 2025 | Every LLP(s) incorporated prior to 30 th September 2024 must mandatorily file this Form within the prescribed time period. Note: LLP(s) incorporated after 30 th September 2024 has an option to file this Form for the period ended next FY |
| 3. | Annual Return of LLP | Form 11 | Within 30 th May 2025 | Every LLP(s) incorporated prior to 30 th September 2024 must mandatorily file this Form within the prescribed time period. Note: LLP(s) incorporated after 30 th September 2024 has an option to file this Form for the period ended next FY. |

B. EVENT BASED:

| 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. |

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| 4. | 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. |
| 5. | 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). |
| 6. | 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. Note: If the Registered Office is moved from one State to another, additional Approvals may be required. |
| 7. | 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. |