

MCA RELATED COMPLIANCES FOR DECEMBER 2025

I. COMPANIES –

A. DUE-DATE BASED:

Sl. No.	Name of the Compliance	Purpose / Form(s)	Period / Due Date	Brief of Compliance
1.	Financial Statements filing (Standalone & Consolidated)	AOC – 4 / AOC – 4 CFS / AOC – 4 NBFC (Ind AS) / AOC – 4 CFS NBFC (Ind AS) / AOC – 4 XBRL	On or before 31 st December 2025 (Extended Due Date as per MCA Circular)	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. 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.)
2.	Annual Return filing	MGT – 7A / MGT – 7	On or before 31 st December 2025 (Extended Due Date as per MCA Circular)	The Form shall be filed by every Company within the specified period along with Photo of Registered office external picture with name board, List of Shareholders & Directors, etc. every year in compliance with the Companies Act, 2013.
3.	Filing of Cost Audit Report	CRA – 4	On or before 31 st December 2025 (Extended Due Date as per MCA Circular)	The Cost Audit Report shall be filed in Form CRA-4 within 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.
4.	Q3 2025-26	Next BOD Meeting	October, November or December 2025	This BOD Meeting to be held within 120 days of previous BOD Meeting.

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	Brief of Compliance
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 be 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	<p>The Form is required to be filed by every Unlisted Public Company and applicable Private Company within 60 Days from the conclusion of each Half-Year (i.e., 30th September 2025).</p> <p>The Form reconciles the Total Number of Shares held in Dematerialised Form with those held in Physical Form, confirming that issued, listed and capital details match with the records of the Depositories (NSDL / CDSL) and the Registrar & Transfer Agent (RTA). The Form must be certified by a CS / CA in Practice.</p> <p>Note: ISIN is mandatory to fill the Form</p>

Sl. No.	Name of the Compliance	Purpose / Form(s)	Period / Due Date	Brief of Compliance
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.
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	Brief of Compliance
1.	Statement of Account and Solvency of LLP	Form 8	Within 30 th October 2025 (To be filed with Additional Fees)	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
2.	Annual Return of LLP	Form 11	Within 30 th May 2025 (To be filed with Additional Fees)	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	Brief of Compliance
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.
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.