



Statutory Mandatory Obligations + Filings for Company in India

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(A) Statutory Mandatory Obligations for Company in India

1. Obligation for preparing XBRL financial statements by company

(i) Applicability

(a) **On listed company**

(b) **On Subsidiary of listed Company**

(c) **On unlisted Public Limited company + Private Limited Company (both):**

(ca) **Where paid up share capital is exceeding 5 crore or**

(cb) **Where turnover is exceeding 100 crore**

(d) **Once XBRL is applicable then will continue forever besides not falling in above limits**

(ii) Not Applicability

(a) **For Banking Company**

(b) **For Insurance Company**

(c) **For Non-Banking Finance Company (NBFC)**

(d) **For Housing Finance Company (HFC)**

(e) **For Power Company**

2. Obligation for obtaining CARO from auditors by company

(i) Applicability

- **On 100% Public limited companies + Private limited companies (both) including foreign company except where specifically is not applicable**

(ii) Not applicability

(a) **For Banking Company**



- (b) **For Insurance Company**
 - (c) **For Non Profit Company (NPO) incorporated under section 8 of Companies Act (CA), 2013**
 - (d) **For One Person Company (OPC)**
 - (e) **For Small Private Limited Company + not subsidiary or holding of unlisted public limited company**
- +
- (ea) **Where Aggregate Outstanding loan from bank + unlisted public limited company + financial institution (all together) are not exceeding 1 crore or**
 - (eb) **Where Paid up share capital + free reserves (both) are not exceeding 2 crore or**
 - (ec) **Where Turnover is not exceeding 20 crore including from discontinued business**

3. Obligation for preparing Cash Flow Statement by company

(Under section 2(40) of CA, 2013)

(i) Applicability

- **On 100% Public limited companies + Private limited companies (both) except where specifically are not applicable**

(ii) Not Applicability

- (a) **For One Person Company (OPC)**
- (b) **For Small Private Limited Company**
- (c) **For Dormat Company**
- (d) **For Start-up Private Limited Company**

4. Obligation for obtaining certificate (MGT-7) from company secretary by co.

(Under section 92 of CA, 2013 + Rule 11(2) of Chapter – VII of Companies (Management and Administration) Rules, 2014)

(i) Applicability

- (a) **On listed Company**



(b) **On unlisted Public Limited company**

(c) **On Private Limited Company :**

(ca) **Where Paid up share capital is exceeding 50 Lac or**

(cb) **Where Turnover is exceeding 2 crore**

(ii) **Not applicability**

(a) **For One Person Company (OPC)**

(b) **For Small Company**

(c) **For Start-up Private Limited Company**

5. Obligation for obtaining certificate (MGT-8) from company secretary by company

(Under section 92 of CA, 2013 + Rule 11(2) of Chapter VII of Companies (Management and Administration) Rules, 2014)

(i) **Applicability**

(a) **On listed company**

(b) **On unlisted Public Limited company + Private Limited Company (both) :**

(ba) **Where Paid up share capital is exceeding 10 crore or**

(bb) **Where Turnover is exceeding 50 crore**

(ii) **Not applicability**

- **For 100% Public limited companies + Private limited companies (both) where anyone of abovementioned condition + limit (both) are not applicable**

6. Obligation for forming Corporate Social Responsibility Committee by company

(Under section 135 of CA, 2013 + Rule 3 of Chapter XI of companies (Appointment and Qualifications of Directors) Rules, 2014)

(i) **Applicability**

- **On 100% Private Limited companies + Public Limited companies (both):**

(a) **Where Net worth is exceeding 500 crore or**

(b) **Where Turnover is exceeding 1000 crore or**

(c) **Where Net profit is exceeding 5 crore**

(d) **During an immediate preceding financial year**



(ii) **Not applicability**

- **For 100% Public limited companies + Private limited companies (both) where anyone of abovementioned condition + limit (both) are not applicable**

7. Obligation for appointing Internal Auditor by company

(Under section 138 of CA, 2013 + Rule 13(1) of Chapter IX of Companies (Accounts) Rules, 2014)

(i) **Applicability**

(a) **On Listed Company**

(b) **On unlisted Public Limited company :**

(ba) **Where Paid up share capital is exceeding 50 crore or**

(bb) **Where Turnover is exceeding 200 crore or**

(bc) **Where Aggregate Outstanding loans from bank + unlisted Public Limited company + financial institutions (all together) are exceeding 100 crore**

(bd) **Outstanding Public deposit is exceeding 25 crore**

(c) **On Private Limited Company :**

(ca) **Where Turnover is exceeding 200 crore or**

(cb) **Where Aggregate Outstanding loans from bank + unlisted Public Limited company + financial institutions (all together) are exceeding 100 crore**

(ii) **Not applicability**

- **For 100% Public limited companies + Private limited companies (both) where anyone of abovementioned condition + limit (both) are not applicable**

8. Obligation for appointing + reappointment + rotation of auditors by company

(Under section 139 of CA, 2013 + Rule 5 of Chapter X of companies (Audit and Auditors) Rules, 2014)

(i) **Introduction**

- **Appointment + Reappointment (both) of Statutory Auditors are permitted for maximum 1 term of 5 consecutive years. However 2 individuals as 2 partners of same partnership firm or LLP are permitted for maximum 2 terms of 5 consecutive years. Hence 2 individuals as 2 partners of same partnership firm or LLP are permitted for aggregate 10 consecutive years.**



(ii) **Applicability**

- (a) **On** listed Company
- (b) **On** unlisted Public Limited company where paid up share capital is exceeding 10 crore
- (c) **On** Private Limited Company where paid up share capital is exceeding 50 crore
- (d) **On** 100% Public limited companies + Private limited companies (both) where Aggregate Outstanding loans from bank + unlisted Public Limited company + financial institutions + public deposits (all together) exceeding 50 crore

(iii) **Not applicability**

- **For** 100% Public limited companies + Private limited companies (both) where anyone of abovementioned condition + limit (both) are not applicable

9. Obligation for appointing mandatory women director by company

(Under section 149 of CA, 2013 + Rule 3 of Chapter XI of companies (Appointment and Qualifications of Directors) Rules, 2014)

(i) **Applicability**

- (a) **On** listed Company
- (b) **On unlisted Public Limited company :**
 - (ba) **Where** Paid up share capital is exceeding 100 crore or
 - (bb) **Where** Turnover is exceeding 300 crore

(ii) **Not applicability**

- **For** 100% Public limited companies + Private limited companies (both) where anyone of abovementioned condition + limit (both) are not applicable

10. Obligation for appointing mandatory Independent director by company

(Under section 149 of CA, 2013 + Rule 4 of Chapter XI of companies (Appointment and Qualifications of Directors) Rules, 2014)

(i) **Applicability**

- (a) **On** listed Company
- (b) **On unlisted Public Limited company :**



- (ba) **Where** Paid up share capital is exceeding 10 crore or
- (bb) **Where** Turnover is exceeding 100 crore or
- (bc) **Where** Aggregate Outstanding loan + debenture + unlisted Public Limited company deposit is exceeding 50 crore

(ii) **Not applicability**

(a) **For unlisted Public Limited company :**

- (aa) **For** Joint Venture (JV)
- (ab) **For** Wholly Owned Subsidiary (WOS)
- (ac) **For** Dormat Company

11. Obligation for appointing mandatory resident director by company

(Under section 149(3) of CA, 2013)

(i) **Applicability**

- (a) **On** 100% Public limited companies + Private limited companies (both) are required a minimum 1 resident director.
- (b) **Meaning of** resident director to include a person who has to stay for minimum 182 days in previous financial year in India

12. Obligation for formatting Audit Committee by company

(Under section 177 of CA, 2013 + Rule 6 of Chapter XII of companies (Meeting of Board and its Powers) Rules, 2014)

(i) **Applicability**

- (a) **On** listed Company
- (b) **On unlisted Public Limited company :**
 - (ba) **Where** Paid up share capital is exceeding 10 crore or
 - (bb) **Where** Turnover is exceeding 100 crore or
 - (bc) **Where** Aggregate Outstanding loan from bank + unlisted Public Limited company + financial institution + debenture + public deposit (all together) are exceeding 50 crore



(ii) Not Applicability

- **For 100% Public limited companies + Private limited companies (both) where anyone of abovementioned condition + limit (both) are not applicable**

13. Obligation for establishing Vigil Mechanism system by company

(Under section 177 of CA, 2013 + Rule 7 of Chapter XII of companies (Meeting of Board and its Powers) Rule, 2014)

(i) Applicability

(a) On listed Company

(b) On 100% Public limited companies + Private limited companies (both) which are accepting deposits from unlisted public limited company

(c) On 100% Public limited companies + Private limited companies (both) where Aggregate Outstanding loan from bank + unlisted Public Limited company + financial institution (all together) are minimum 50 crore

(ii) Not Applicability

- **For 100% Public limited companies + Private limited companies (both) where anyone of abovementioned condition + limit (both) are not applicable**

14. Obligation for formatting mandatory Nomination Committee by company

(Under section 178 of CA, 2013 + Rule 6 of Chapter XII of companies (Meeting of Board and its Powers) Rule, 2014)

(i) Applicability

(a) On listed Company

(b) On unlisted Public Limited company :

(ba) Where Paid up share capital is exceeding 10 crore or

(bb) Where Turnover is exceeding 100 crore or

(bc) Where Aggregate Outstanding loan + debenture + unlisted Public Limited company deposit are exceeding 50 crore



(ii) **Not Applicability**

- **For 100% Public limited companies + Private limited companies (both) where anyone of abovementioned condition + limit (both) are not applicable**

15. Obligation for working under limit prescribed for loans + etc. by company

(Under section 186 of CA, 2013)

(i) **Applicability**

- **On 100% Public limited companies + Private limited companies (both) except specifically exempted**

(ii) **Not Applicability**

(a) **For Banking Company**

(b) **For Insurance Company**

(c) **For Housing Finance Company (HFC)**

(d) **For Non-Banking Finance Company (NBFC)**

(iii) **Solution through legal Compliance**

- **Special resolution (SR) to be passed in AGM or EGM :**

(a) **Where amount of loans + etc. (both) are exceeding 60% of paid up Share Capital + Free Reserves + Securities Premium (all together)**

or

(b) **Exceeding 100% Free Reserve + Securities premium (both) whichever is higher**

16. Obligation for disclosing related party transaction by company

(Under section 188 of CA, 2013 + Rule 3 of Chapter XII, of companies (Meeting of Board and its Powers) Second Amendment Rule, 2014)

(i) **Applicability**

- **On 100% Public limited companies + Private limited companies (both) where transactions are not on Arm Length Price (ALP) + not in ordinary course of business**

(ii) **Not Applicability**

- **For 100% Public limited companies + Private limited companies (both) where transactions are on Arm Length Price (ALP) + in ordinary course of business**



17. Obligation for appointing mandatory MD + WTD by company

(Under section 203 of CA, 2013 + Rule 8 of Chapter XIII of companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014)

(i) Applicability

(a) On listed Company

(b) On unlisted Public Limited company where paid up share capital is exceeding 10 crore

(ii) Not Applicability

- **For** 100% Public limited companies + Private limited companies (both) where anyone above mentioned condition or limit (both) are not applicable

(iii) Optionally Applicability

- **On** 100% Public limited companies + Private limited companies (both) are optionally permitted to appoint a MD and/or WTD. Hence these appointments are not mandatory required

18. Obligation for appointing mandatory Key Managerial Personnel by company

(Under section 203 of CA, 2013 + Rule 8 of Chapter XIII of companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014)

(i) Applicability

(a) On listed Company

(b) On unlisted Public Limited company where paid up share capital is exceeding 10 crore

(ii) Not Applicability

- **For** 100% Public limited companies + Private limited companies (both) where anyone of the abovementioned condition or limit (both) are not applicable

(iii) Mandatory or optionally as KMP:

(a) Mandatory Chief Executive Officer (CEO) as Managing Director (MD) or Manager is required

(b) Mandatory Company Secretary (CS) is required



(c) **Optionally** *Whole Time Director (WTD) is required*

(d) **Mandatory** *Chief Financial Officer (CFO) is required*

19. Obligation for appointing mandatory Company Secretary by company

(Under section 203 of CA, 2013 + Rule 8A of Chapter XIII of companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014)

(i) Applicability

(a) **On** *listed Company*

(b) **On** *100% Public limited companies + Private limited companies (both) where paid up share capital is exceeding 10 crore*

(ii) Not Applicability

- *For 100% Public limited companies + Private limited companies (both) where anyone of abovementioned condition + limit (both) are not applicable*

20. Obligation for securing secretarial audit by company

(Under section 204(1) of CA, 2013 + Rule 9 of Chapter XIII of companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014)

(i) Applicability

(a) **On** *listed Company*

(b) **On unlisted Public Limited company :**

(ba) **Where** *Paid up share capital is exceeding 50 crore or*

(bb) **Where** *Turnover is exceeding 250 crore*

(ii) Not Applicability

- *For 100% Public limited companies + Private limited companies (both) where anyone of abovementioned condition + limit (both) are not applicable*

21. Obligation for maintaining Internal Financial Control (IFC) by company

(i) Applicability

- *On 100% Public limited companies + Private limited companies (both) are required except specifically exempted*



(ii) **Not Applicability**

(a) **For One Person Company (OPC)**

(b) **For Small Company where Turnover not exceeding 50 crore or aggregate borrowing from bank + Financial institution (both) are not exceeding 25 crore**

(iii) **Exemption for not applicability is not permitted**

(a) **Where company has made a default in filing of financial statements under Section 137 of CA, 2013 or**

(b) **Where company has made a default in filing of annual return under Section 92 of CA, 2013**

22. Obligation for additional legal compliances against Public Limited Company

(i) **Where company is not private limited company or**

(ii) **Where company is subsidiary of public limited company beside subsidiary company is private limited company or**

(iii) **Where company is having shareholders as minimum 7 or**

(iv) **Where company is required minimum 5 shareholders to attend a AGM or EGM or**

(v) **Where company is required for submitting form MGT-14 for approval of financial statements + adoption of statutory auditor's report by board of directors**

(vi) **Mandatory appointment of KMPs:-**

(a) **Key Managerial Personal (KMP):-**

(aa) **Managing Director (MD)**

(ab) **Whole Time Director (s)**

(ac) **Manager (s)**

(ad) **Company Secretary (CS)**

(b) **Women Director (WD)**

(c) **Independent Director (ID)**

- **These provisions are applicable after satisfaction of certain terms + conditions for listed public limited company + unlisted public limited company (both)**



- (vii) 100% Non listed public companies are to pay remuneration in accordance to section 197 + schedule V of CA, 2013 (both).
- (viii) 100% Non listed public companies are to keep their equity shares in demat format with approved depositories like NSDL + CDSL as applicable from October 02, 2019
- (ix) 100% Non listed public companies are to prohibit to give a loan to directors + their relatives (both)

23. Obligation for Passing Special Resolution (SR) in AGM or EGM by company

(Under section 179(3) of CA, 2013)

- **Specific reasons for passing special resolutions:-**

- (i) For making calls from shareholders against money unpaid on shares
- (ii) For authorizing a buy-back of securities under section 68 of CA, 2013
- (iii) For issuing securities + debentures in India + outside India (both)
- (iv) For borrowing money
- (v) For investing the funds of company
- (vi) For granting a loan + guarantee + security against loan
- (vii) For approving the financial statements + Board of directors report
- (viii) For diversifying the business of company
- (ix) For approving an amalgamation + merger + reconstruction
- (x) For taking over a company + acquiring + controlling the substantial stake in another company
- (xi) For approving any other matter as may be prescribed in future by MCA

24. Obligation for providing E-Voting Facility to shareholder by company

(Under Section 108 of CA, 2013)

- 100% listed public limited companies are required to provide e-voting facility for casting vote by Shareholders in AGM or EGM

25. Obligation for providing Postal Ballot Facility to shareholder by company

(Under Section 110 of CA, 2013)

- (i) 100% Public limited companies + Private limited companies (both) are required to provide Postal Ballot Facility for casting vote by Shareholders in AGM or EGM



(ii) *Postal ballot is not required :-*

(a) *For OPC*

(b) *For 100% Public limited companies + Private limited companies (both) where shareholders are not exceeding 200*

26. *Obligation for sending Notice of AGM or EGM to shareholder by company*

(Under Section 101 of CA, 2013)

(i) *To 100% Directors*

(ii) *To 100% Shareholders*

(iii) *To Statutory Auditors*

(iv) *To 100% Debentures Trustees*

(v) *To 100% recipients as to be specified in future by MCA*

27. *Obligation for Preparing Director Report to shareholder by company*

(Under Section 134 of CA, 2013)

- *100% Public limited companies + Private limited companies (both) are required to prepare the information's as required under CA, 2013 + rules + provisions as relevant under other acts*

28. *Obligation for Preparing Annual Financial Statements to shareholder by co.*

(Under Section 136 of CA, 2013)

- *100% Public limited companies + Private limited companies (both) are required to send the financial statements to 100% stakeholders after approving by board of directors before minimum 21 working days from date of AGM or EGM*

29. *Obligation for holding quarterly meeting of BOD by company*

(Under Section 173 and Secretarial Standard-I (SS-I) of CA, 2013)

- *100% Public limited companies + Private limited companies (both) are permitted to hold the Board Meetings in India + outside India (both) optionally*
 - (i) *Required a minimum 4 board meetings in each financial year.*
 - (ii) *Required a maximum 120 days gap between 2 board of directors meetings*
 - (iii) *Required a minimum 1 meeting in each quarter.*



30. Obligation for obtaining Annual Secretarial Audit Report by company

(Under Section 204 of CA, 2013)

- **Secretarial Audit to be conducted by practicing CS:**
 - (i) **On 100% listed public limited companies**
 - (ii) **On 100% Non listed Public Limited Companies:**
 - (a) **Where Paid-up Share Capital is exceeding Rs. 50 crore**
 - or**
 - (b) **Where Turnover is exceeding Rs. 250 crore**

31. Obligation for maintaining mandatory statutory register by company

- **100% Public limited companies + Private limited companies (both) are required to maintain certain registers at registered office:**
 - (i) *Register of Members*
 - (ii) *Register of Debenture Holders*
 - (iii) *Index of Members + Debenture holders*
 - (iv) *Register + Index of Substantial Beneficial Owner (SBO)*
 - (v) *Register of Foreign Members + Debenture Holders + Other Security Holders + SBO Residing Outside India*
 - (vi) *Register of Renewed + Duplicate Share Certificates issued*
 - (vii) *Register of Sweat Equity Shares*
 - (viii) *Register of Employee Stock Option (ESOP)*
 - (ix) *Register of Securities Bought Back*
 - (x) *Register of Deposits*
 - (xi) *Register of Charges*
 - (xii) *Register of Directors + Key Managerial Personnel (KMP) + their Shareholdings*
 - (xiii) *Register of Loan + Guarantee*
 - (xiv) *Register of Investments of company as not held in own name*
 - (xv) *Register of Contracts + Arrangements where directors are interested*



(A-1) Statutory Mandatory Obligation for obtaining Declaration from SBO

1. Obligation for obtaining declaration from SBO by company

(i) Introduction of Significant Beneficial Owner (SBO) provisions

- (a) Ministry of Corporate Affairs (MCA) has notified of companies (Significant Beneficial Owners) Rules, 2018 vide notification dated June 13, 2018.
- (b) SBO Provisions to find the ultimate beneficial owner of equity shares like “Parde ke peeche kaun hai” ? Saamne aao!!!

(ii) Applicability of SBO provisions

- (a) SBO Provisions are applicable to Public limited company + Private limited company (both) where significant beneficial interest is existed in equity shares. Hence name in register of members (shareholders) is different from ultimate beneficial owner (UBO).
- (b) SBO Provisions are applicable where shareholder is holding as exceeding 10% equity capital of company by individual + close relative (both together)
- (c) SBO Provisions are applicable where significant beneficial interest is directly + indirectly + through any contract + otherwise (all together) are exceeding 10% in equity capital or voting power.
- (d) SBO Provisions are applicable to non residents of India also

(iii) Not Applicability of SBO provisions

- (a) SBO Provisions are not applicable where beneficial owners name is already in register of members (shareholders) are mutual funds + other pooled investment vehicles like AIFs + REITs + INVITs + etc.
- (b) SBO Provisions are not applicable where shareholder is natural person + beneficial owner name is declared to company.

2. Obligation for fulfilling legal compliance by company + SBO (both)

(i) BEN -1

- BEN -1 1st time to be filed by SBO with company as not exceeding 90 days say up



to Sep 10th 2018 as on June 12th 2018 + subsequently not exceeding 30 days from date of 1st time of becoming SBO or change in percent of shareholding as applicable from June 13th 2018.

(ii) BEN -2

- *BEN-2 to be filed by company with ROC as not exceeding 30 days from date of receipt of BEN-1 from SBO.*

(iii) BEN -3

- *BEN-3 a register to be maintained by company for inspection by shareholders.*

(iv) BEN -4

- *BEN-4 to be sent by company to SBO for seeking the name of UBO.*

3. Obligation for paying penalty against contravention by SBO

(i) Company is permitted to apply before National Company Law Tribunal (NCLT) where shareholder is not providing the name of ultimate beneficial owner (UBO).

(ii) Company is permitted to apply before NCLT:

(a) For restricting to SBO against transfer of equity shares

(b) For suspending to SBO against right to receive any dividend

(c) For suspending to SBO against right to vote at AGM or EGM

(d) For restricting to SBO in any other matter

(iii) SBO is liable for action against corporate frauds under section 447 where SBO is willfully furnishing any false information + incorrect information + suppresses of any material information. Hence financial penalty + imprisonment (both) are to be levied against SBO under corporate frauds

+

(iv) Now Corporate frauds under section 447 of CA, 2013 is also included as 29th number in list of Schedule offences under Prevention of Money Laundering Act (PMLA) 2002. Hence financial penalty + imprisonment (both) are to be levied under PMLA

(v) Hence financial penalty + Imprisonment (both) are to be levied under CA, 2013 + PMLA, 2002 (both) acts



(B) Statutory Mandatory Filings for Company in India

1. Filing of Annual return of deposit (DPT-3) with ROC by company

(Under section 73 + Rule 16 of CA, 2013)

- *100% Public limited companies + Private limited companies (both) are required to file form DPT-3 as not exceeding June 30th each year against deposits + not considered as deposit (exempted deposits)*

2. Filing of disclosure (BEN-2) for Substantial Beneficial Ownership with ROC by co.

(Under section 90 of CA, 2013)

- (i) *100% Public limited companies + Private limited companies (both) are required to file form BEN-2 as not exceeding 30 days from date of receipt of BEN-1 by company from SBO*
- (ii) *100% Public limited companies + Private limited companies (both) are required to file form BEN-2 as not exceeding 30 days from date of receipt of BEN-1 by company from SBO for change in SBO*

3. Filing of Annual Return (MGT-7) with ROC by company

(Under section 92 of CA, 2013)

- (i) *100% Public limited companies + Private limited companies (both) are required to file form MGT-7 as not exceeding 60 days from date of AGM duly certified by practicing company secretary (CS)*
- (ii) *Form MGT-7 to be filed for period as commencing from April 01st to ending on March 31st.*
- (iii) *Certification from practicing CS not required:-*
 - (a) *For small company*
 - (b) *For One Per Person Company (OPC)*
 - (c) *For Start-up private limited company*

4. Filing of certificate (MGT-8) for annual return with ROC by company

(Under section 92(2) of CA, 2013)



- (i) **By 100% listed public limited companies**
or
(ii) **100% Non listed public limited companies + private limited companies (both):**
(a) **Where Paid-up share capital is exceeding Rs. 10 crore**
or
(b) **Where Turnover is exceeding Rs. 50 crore**

5. Filing of resolution (MGT-14) for specified matter with ROC by company

(Under section 117 read with 179 of CA, 2013)

- (i) **100% Public Limited companies are required to file form MGT-14 as not exceeding 30 days from date of approval of Directors Report + financial statements by shareholders in AGM.**
- (ii) **100% Public limited companies + Private limited companies (both) are required to file form MGT -14 where resolution is needed to be passed under section 117 read with 179(3)**

6. Filing of Report (MGT-15) on AGM or EGM with ROC by company

(Under section 121 of CA, 2013)

- **100% Listed public limited companies are required to file form MGT-15 as report on AGM or EGM as not exceeding 30 days from date of AGM or EGM.**

7. Filing of Financial statements (AOC-4) with ROC by company

(Under section 137 of CA, 2013)

- **100% Public limited companies + Private limited companies (both) are required to file form AOC-4 with Financial Statements + Directors Report + Statutory Auditors Report + Notice of AGM as not exceeding 30 days from date of AGM**

8. Filing of form (MGT-14) for appointment of Internal Auditor with ROC by co.

(Under section 138 of CA, 2013)

- (i) **100% Listed public limited companies are required to file form MGT-14 for appointment of Internal Auditor as not exceeding 30 days from date of appointment.**



(ii) *100% Non listed Public Limited Companies are required to file form MGT-14 for appointment of Internal Auditor as not exceeding 30 days from date of appointment:-*

(a) *Where Paid up share capital is exceeding 50 crore*

or

(b) *Where turnover is exceeding 200 crore*

or

(c) *Where Aggregate outstanding loans from bank + financial institution (both) are exceeding 100 crore at any point of time during financial year*

or

(d) *Where Outstanding Public deposits are exceeding 25 crore*

(iii) *100% Private Limited Companies are required to file form MGT-14 for appointment of Internal Auditor as not exceeding 30 days:-*

(a) *Where Paid-up Share Capital is exceeding 200 crore*

or

(b) *Where Aggregate outstanding loans from bank + financial institution (both) are exceeding 100 crore at any point of time during financial year*

9. Filing of form (ADT-1) for appointment of Statutory Auditors with ROC by co.

(Under section 139 of CA, 2013)

(i) *100% Public limited companies + Private limited companies (both) are required to file form ADT-1 for period as not exceeding 5 years from date of 1st AGM to 5th AGM*

(ii) *One time filing is required as not exceeding 15 days from date of AGM where appointment or reappointment is approved.*

10. Filing of form (DIR-12) for appointment of Director with ROC by company

(Under section 149 of CA, 2013)

- *100% Public limited companies + Private limited companies (both) are required to file form DIR-12 for appointment or reappointment of director as not exceeding 30 days from date of meeting of board of directors or AGM or EGM where appointment or reappointment is approved.*



11. Filing of disclosure (DIR-8) for Non disqualification with company by director

(Under section 164 (2) + 143(3) (g) of CA, 2013)

- *100% directors are required to submit a disclosure in DIR-8 as not exceeding from date of 1st meeting of Board of Directors each financial year for non-disqualification during previous financial year for appointment as director.*

12. Filing of disclosure (MBP-1) for interest in other entity with company by director

(Under section 184(1) of CA, 2013)

- (i) *100% directors are required to disclose in MBP-1 during 1st meeting of board of directors each financial year after appointment for interest in any other entity*
- (ii) *100% directors are required to disclose for interest in any other entity where any change in interest*

13. Filing of form (MR-1) for appointment of KMP with ROC by company

(Under section 203 of CA, 2013)

- **Appointment of Key Managerial Personal (KMP):-**

- (i) *100% Listed public limited companies are required to appoint a KMP*
- (ii) *100% Non listed Public Limited Companies are required to appoint a KMP where paid-up share capital is exceeding Rs. 10 crore.*
 - (a) *As Managing Director (MD) - Mandatory*
 - (b) *As Whole Time Director (WTD) - **Optionally***
 - (c) *As Manager - Mandatory*
 - (d) *As Company Secretary (CS) - Mandatory*
 - (e) *As Chief Executive Officer (CEO) - Mandatory*
 - (f) *As Chief Financial Officer (CFO) - Mandatory*
- (iii) *100% Listed public limited companies are required to file form MR-1 as not exceeding 30 days from date of appointment + reappointment*

14. Filing of form (MSME-1) for delay in payment to MSME Vender with ROC by co.

(Under section 405 of CA, 2013)

- *100% Public limited companies + Private limited companies (both) are required to file form MSME-1 for delay in payment to MSME vendor as not exceeding October*



30th + April 30th for period ending on September 30th + March 31st respectively each year on half yearly basis.

15. Filing of form (PAS-6) for reconciliation of Share Capital with ROC by company

(Under Rule 9A (8) of CA, 2013)

- *100% Non listed Public Limited companies are required to file form PAS-6 as reconciliation of Share Capital as not exceeding October 30th + April 30th for period ending on September 30th + March 31st respectively each year on half yearly basis*

16. Filing of form (DIR-3 KYC) for KYC of director with ROC by company

(Under Rule-12A of CA, 2013)

- *100% directors are required to file form DIR-3 KYC as not exceeding April 30th each financial year annually.*



(B-1) Statutory Mandatory Filings of Annual Return of deposit (DPT-3) by Co.

1. Filing of Annual return of deposit (DPT-3) with ROC by company

(i) MCA has notified of companies (Acceptance of Deposits) Amendment Rules. These rules are applicable from January 22nd, 2019.

(ii) Deposits to includes:-

- Any receipt of money by company by way of deposit + loan + security + advance + any other form or mode.

2. Filing obligation of DPT-3 for deposit + not considered deposit (exempted deposit)

(i) Advance as received by company for supply of goods + provision of service (both) + also advance not appropriated against supply of goods + provision of services (both) as exceeding 365 days but matter is pending for legal proceeding before court of law. Hence this advance is treated under exempted deposit.

(ii) Advance as received by company for consideration against immovable property under agreement or arrangement as exceeding 365 days but advance is adjusted in accordance the terms of agreement or arrangement. Hence this advance is treated under exempted deposit.

(iii) Security Deposits as received by company for performance of contract for supply of goods + provision of services (both).

(iv) Advance as received by company under long term project for Supply of Capital Goods except as covered under (ii) above:

(v) Amount as received by company from foreign Govt. + foreign or international bank + multilateral financial institution like world bank + IFC + etc.

(vi) Amount as received by company from Central Govt. + State Govt + any other source where repayment is guaranteed by Central Govt + State Govt.

(vii) Amount as received by company as loan or facility from banking company + State Bank of India (SBI) + subsidiary bank of SBI + banking institution as notified by Central Govt.



- (viii) Amount as received by company as loan + financial assistance from Public Financial Institution
- (ix) Amount as received by company against commercial paper + other instrument as issued in accordance the guidelines + notification as issued by RBI.
- (x) Amount as received by company from another company. These loans commonly known as Inter Corporate Deposits (ICDs)
- (xi) Amount as received by company against subscription for security + share application money + advance against allotment of security pending allotment. However this amount be appropriated against allotment of security as applied for.
- (xii) Amount as received by company from person as director of private limited company + director's close relative (both). However person be director at time of giving amount
- (xiii) (a) Amount as received by company against bond + debenture as Secured by 1st charge + pari passu charge + also 1st charge on asset as referred in schedule III of CA, 2013 excluding intangible asset of company.
- (b) Amount as received by company against bond + debenture compulsorily convertible into share of company as not exceeding 10 year.
- (xiv) Amount as received by company against non convertible debenture + not constituting a charge on asset of company + also listed on recognized stock exchange in accordance the regulations as issued by SEBI.
- (xv) Amount as received by company from employee of company as not exceeding annual salary under contract of employment + also be nature of non-interest bearing security deposit.
- (xvi) Amount as received by company as non-interest bearing amount + also held as trustee
- (xvii) **Advance as received for business of company:-**
- (a) Advance as received by company for providing future services as warranty + maintenance contract under written agreement



+

- (aa) *Period for advance as not exceeding 5 years or prevailing as business practice whichever is lower.*
- (b) *Advance as received by company + allowed by sectorial regulator + also accordance with direction of Central or State Government.*
- (c) *Advance as received by company for subscription against publication in print + electronic media + also adjusted against receipt of publication.*
- (xviii) *Amount as received by company from promoter through unsecured loan + also accordance the stipulation of lending financial institution + bank.*
- (xix) *Amount as received by Nidhi company in accordance with rules as made under section 406 of CA, 2013.*
- (xx) *Amount as received by company against subscription under Chit Funds Act, 1982*
- (xxi) *Amount as received by company under collective Investment scheme in accordance the regulations as framed by SEBI.*
- (xxii) *Amount as received by startup private limited company as not exceeding 25 lakh through convertible into equity shares + also repayable as not exceeding 5 year from date of issue in single tranche.*
- (xxiii) **Amount as received by company:-**
- (a) **From** *Alternate Investment Fund (AIF)*
- (b) **From** *Domestic venture Capital Fund (DVCF)*
- (c) **From** *Infrastructure Investments Trust (IIT)*
- (d) **From** *Real Estate Investment Trust (REIT)*
- (e) **From** *Mutual Funds as registered with SEBI*
- (xxiv) **Amount as received by Private Limited Company :-**
- (a) **From** *director + also amount from own capital*
- (b) **From** *close relative of director + also amount from own capital*
- (c) **From** *Shareholder as not exceeding 100% of Paid up Share Capital + Free Reserves + Security Premium Account (all together)*



3. Filing conditions for DPT-3 with ROC by company

- (i) Form DPT-3 be used by company for filing as return of deposit + also not considered as deposit (both) year ending on March 31st as not exceeding June 30th each year.
- (ii) Form DPT-3 not be used where no deposit + also not considered as deposit (both) are outstanding on March 31st each year.
- (iii) Form DPT-3 be used where no deposit but not considered as deposit is outstanding on March 31st each year.

4. Filing obligation for deemed deposit of DPT-3 with ROC by company

- Advance as received by company against business for supply of goods + provision of services where advance is not appropriated (adjusted) against supply of goods + provision of services as exceeding 365 days.

5. Filing non obligation for DPT-3 by certain companies

- (i) By Government company
- (ii) By Banking company (Bank)
- (iii) By Non-banking financial company (NBFC) registered with RBI
- (iv) By Housing finance company (HPC) registered with NHB as established under National Housing Bank Act, 1987

6. Filing obligation for certain information's with ROC by company

- (i) 100% outstanding as deposit + also not considered as deposit on March 31st.
- (ii) Net Worth on latest audited balance sheet of preceding year.
- (iii) Form DPT-3 is dynamic form + also work on radio button basis as selected by company
- (iv) Statutory Auditors certificate is mandatory with DPT-3 where return of deposit is filed on radio button 2 or 4 as selected by company.
- (v) Form DPT-3 is not required to be certified by professional like CA or CS
- (vi) Form DPT-3 is not STP form. Hence filed DPT-3 to be approved by ROC.
- (vii) Amount of deposit is to be filed with interest on March 31st.



7. Filing obligation + Additional fee + Penalty against contravention by company

- (i) Statutory Auditor certificate is not required for 1 time return of deposit (DPT-3).*
- (ii) 1 time return + annual return (both) are not required to file with 0 deposit.*
- (iii) Form DPT-3 is not to be filed where no deposit + also not considered as deposit on March 31st.*
- (iv) Radio button Number 4 is to be used for loan + deposit from director + Shareholder by private limited company.*
- (v) Additional fee for delay filing of DPT-3 to be levied from 2 time to 12 time of normal filing fee for delay from 30 days to 180 days respectively.*
- (vi) Penalty for not filing of DPT-3 Rs. 5,000 as 1st time + also rupees 500 per day for continuity of contravention on company + each officer (both) under DPT-3 Rules 21 as punishment for non filing.*



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