

The background of the slide features a light blue and white color scheme. It includes a large magnifying glass in the center-right, a bar chart with blue bars on the left, and a line graph with a red line at the bottom. The text is centered over the magnifying glass.

COMPLIANCE CALENDER

COMPLIANCE CALENDER

- For Unlisted Public Company

DEPOSITS

Initial Return - One Time

Rule 16A(3) of The Companies (Acceptance of Deposits) Rules, 2014:

Every company other than Government company shall file a onetime return of outstanding receipt of money or loan by a company but not considered as deposits, in terms of clause (c) of sub-rule 1 of rule 2 from the 1st April, 2014 to 31st March 2019.

E-Form DPT-3

90 days from 31st March, 2019 i.e. on or before 29th June, 2019.

NIL return **NOT** to be filed.

Annual Basis

Rule 16 of The Companies (Acceptance of Deposits) Rules, 2014:

Every company to which these rules apply, shall on or before the 30th day of June, of every year, file with the Registrar, a return in Form DPT-3 along with the fee as provided in Companies (Registration Offices and Fees) Rules, 2014 and furnish the information contained therein as on the 31st day of March of that year duly audited by the auditor of the company.

E-Form DPT-3

On or before 30th day of June every year.

NIL return **NOT** to be filed.

RETURN OF OUTSTANDING DUES TO MICRO OR SMALL ENTERPRISES SUPPLIERS (MSME)

Initial Return:

Every specified company shall file in MSME Form I details of all outstanding dues to Micro or small enterprises suppliers existing on the date of notification of this order i.e., 22.01.2019, within thirty days from the date of deployment of the form. (By General Circular No. 01/2019 dated 21st February, 2019.)



MSME Form I on or before 30.05.2019

Half Yearly Returns:

Every specified company shall file a return as per MSME Form I, by 31st October for the period from April to September and by 30th April for the period from October to March.



MSME Form I within ONE MONTH from the end of the half year.

REPORTING BY SIGNIFICANT BENEFICIAL OWNER

Declaration to the company by significant beneficial owner

Rule 3 of The Companies (Significant Beneficial Owners) Rules, 2018:

Every individual who is a significant beneficial owner in a reporting company as on 08.02.2019, shall file a declaration in Form No. BEN-1 to the reporting company within ninety days from such commencement or where his significant beneficial ownership undergoes any change shall file a declaration to the reporting company, within thirty days of acquiring such significant beneficial ownership or any change therein.

BEN-1 (Physical Form) 90 days from such commencement of amendment rule, i.e., 90 days from 08.02.2019, i.e., 09.05.2019.

Return of significant beneficial owners by the reporting company

Rule 4 of The Companies (Significant Beneficial Owners) Rules, 2018:

The reporting company shall file a return in Form No. BEN-2 with the Registrar in respect of such declaration, within a period of thirty days from the date of receipt of such declaration by it, along with the fees as prescribed in Companies (Registration offices and fees) Rules, 2014.]

E - form BEN-2 (Not yet deployed by MCA) 30 days from the date of receipt of such declaration in BEN-1.

SHARE RECONCILIATION AUDIT REPORT

RELEVANT PROVISION & APPLICABILITY

Rule 9A of The Companies (Prospectus and Allotment of Securities) Rules, 2014

Every unlisted public limited company shall file the audit report provided under Regulation 76 of the Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 on a **half-yearly basis** to the Registrar under whose jurisdiction the registered office of the company is situated.

FORM & DUE DATE

Form PAS-6

Within 60 days from the end of each half year w.e.f. 30.09.2019



ANNUAL RETURN BY NON-BANKING FINANCIAL COMPANY (NBFC)

All NBFCs-ND with assets size below Rs. 100 crore

Annual returns need to be filed within 60 days from the end of the financial year.

NBS-9 within 60 days from the end of financial year i.e. 30th May each year.

To be filed by NBFCs only, through COSMOS portal.

All NBFCs-ND with assets size between Rs.100 crore and Rs. 500 crore

Annual returns need to be filed within 60 days from the end of the financial year.

NBS-8 within 60 days from the end of financial year i.e. 30th May each year.

To be filed by NBFCs only, through COSMOS portal.

Every NBFC shall submit a **Certificate from its Statutory Auditor every year** to the effect that it is engaged in the business of non-banking financial institution requiring it to hold a Certificate of Registration granted under section 45-IA of the RBI Act within one month from the date of finalisation of balance sheet but not later than 31st December.



THE REGULAR FORMS AND RETURNS TO BE FILED WITH THE REGISTRAR OF COMPANIES

APPOINTMENT OF COST AUDITOR

- **RELEVANT PROVISION:**

Section 148 of the Companies Act, 2013 & Rule 6 of the Companies (Cost Records & Audit) Rules, 2014.

- **APPLICABILITY:**

Every Company as specified in the Rule 3 and the thresholds limits laid down in Rule 4, shall appoint a cost auditor.

The company shall inform the ROC of such appointment within the due date as specified in the Rule 6.

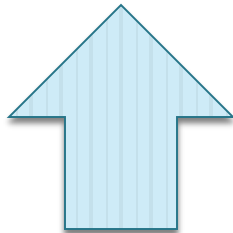
The remuneration recommended by the Audit Committee under (i) shall be considered and approved by the Board of Directors and ratified subsequently by the shareholders

FORM TO BE FILED:
E-Form CRA-2

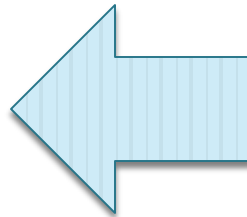
TIME LIMIT:
Within **30 days** of Board meeting in which appointment is made or **180 days** from the commencement of the F.Y.; whichever is **EARLIER**

COST AUDIT REPORT

To be filed with
ROC **Within 30**
days in XBRL
mode



E- Form **CRA-4**



- **RELEVANT PROVISION:**

Section 148 of the Companies Act, 2013 & Rule 4 & 6 of the Companies (Cost Records & Audit) Rules, 2014.

- **APPLICABILITY:**

Every company as specified in the rule 3 shall get its cost records audited in accordance with the said rules.

The cost auditor shall submit the audit report to the management within 180 days from the end of the financial year and the Board shall consider the same and a copy of the cost audit report shall be filed with the ROC.

KYC OF DIRECTORS

RELEVANT PROVISION

Rule 12A of The Companies (Appointment and Qualifications of Directors) Rules, 2014.



APPLICABILITY

Every individual who has been allotted a Director Identification Number (DIN) as on 31st March of a financial year as per these rules shall, submit e-form DIR-3-KYC to the Central Government on or before 30th June of immediate next financial year. Earlier the due date was 30th April and by notification dated 30.04.2019 the said rule was amended to substitute 30th June in place of 30th April.

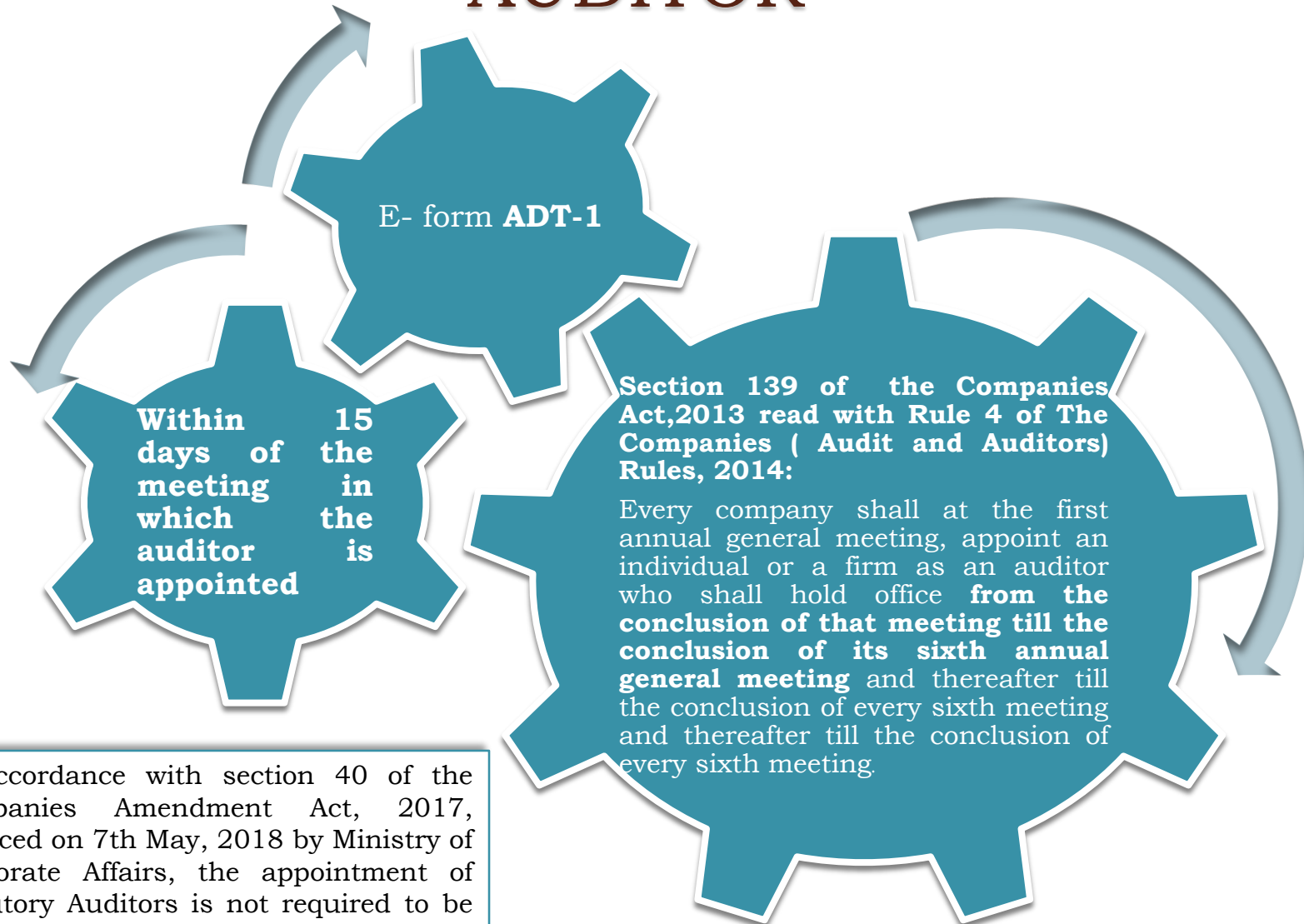


FORM & DUE DATE

E- Form DIR-3-KYC

On or before 30th June every year

APPOINTMENT OF STATUTORY AUDITOR



In accordance with section 40 of the Companies Amendment Act, 2017, enforced on 7th May, 2018 by Ministry of Corporate Affairs, the appointment of Statutory Auditors is not required to be ratified by the members at every AGM.

FINANCIAL STATEMENT TO BE FILED WITH REGISTRAR

Section 137 of the Companies Act, 2013: Copy of the financial statements, including consolidated financial statement, if any, along with all the documents which are required to be or attached to such financial statements under this Act to be Filed with Registrar.

Applicability of CFS: Where a company has one or more subsidiaries or associate companies, it shall, in addition to financial statements, prepare a consolidated financial statement of the company and of all the subsidiaries and associate companies.

Companies (Filing of Documents and Forms in XBRL) Rules, 2015:

Companies having paid up capital of 5 crore rupees or above and companies having turnover of 100 crore rupees or above.

For Standalone:
E-Form - AOC-4

For Consolidated
financial statements:
E-Form AOC-4 CFS

In case XBRL is
applicable, both
Standaone and
Consolidated will be
filed E-Form AOC-4
XBRL

Within 30 days of
the date of
Annual General
Meeting

Annual Return

RELEVANT PROVISION

- Section 92 of the Companies Act, 2013

APPLICABILITY

- **Every company** shall file with the Registrar a copy of the annual return, within sixty days from the date on which the annual general meeting is held.
- Further, a company having **Paid-up share capital of 10 Crore rupees or more or Turnover of 50 Crore rupees or more**, shall attach a certificate by a Company Secretary in practice and the certificate shall be in **Form No. MGT.8**.

FORM & DUE DATE

- MGT-7 within **60 days from the date of AGM** or where no annual general meeting is held in any year within *sixty* days from the date on which the annual general meeting should have been held



APPOINTMENT OF MANAGING DIRECTOR, MANAGER OR WHOLE-TIME DIRECTOR

RELEVANT SECTION

Section 196 of the
Companies Act,
2013.

APPLICABLE PROVISION

A managing director,
whole-time director or
manager shall be
appointed by the
Board of Directors at a
meeting which shall be
subject to approval by
a resolution at the
next general meeting
of the company.

FORM & DUE DATE

MR-1 within 60 days
of Board resolution.

RESOLUTIONS AND AGREEMENTS TO BE FILED WITH ROC IN FORM MGT-14

Resolutions to be filed in term of **Section 117 of the Companies Act, 2013:**

(i) **Special resolutions;**

(ii) Any resolution of the Board of Directors of a company or agreement executed by a company, relating to the **appointment, re-appointment or renewal of the appointment, or variation of the terms of appointment, of a managing director;**

(iii) others as specified in the said section.



The general items of resolutions to be filed in terms of **Section 179 read with Section 117 of the Companies Act, 2013:** include:

(a) to borrow monies;

(b) to issue securities;

(c) to invest the funds of the company;

(d) to grant loans or give guarantee or provide security in respect of loans;

(e) to approve amalgamation, merger or reconstruction;

(f) to approve financial statement and the Board's report;

(g) to appoint or remove key managerial personnel (KMP);

(h) to appoint internal auditors and secretarial auditor;

(i) Others as specified in the Act.

MGT-14
Within 30
days of the
passing
such
resolution

In case of **private company** clause (g) of Sub-section 3 of Section 117 shall not apply



OTHER COMPLIANCES FOR WHICH NO FORMS TO BE FILED

RETIRE BY ROTATION OF DIRECTORS

- Section 152(6) of the Companies Act, 2013

Unless the articles provide for the retirement of all directors at every annual general meeting, not less than $\frac{2}{3}$ rd of the total number of directors **of a public company** shall be persons whose period of office is liable to determination by retirement of directors by rotation and **$\frac{1}{3}$ rd of such of the directors for the time being shall retire from office at AGM.**

No form required to be filed with ROC

- Such retirement shall take place at the AGM & the same shall form part of AGM Notice

ROTATION OF STATUTORY AUDITOR

Section 139 (2) of the Companies Act, 2013 read with Rule 5 of The Companies (Audit and Auditors) Rules, 2014:

Following Company shall not appoint an individual as auditor for more than 1 term of five consecutive years and an audit firm as auditor for more than 2 terms of five consecutive years:

All unlisted public companies having paid up share capital of rupees 10 crore or more;

All private limited companies having paid up share capital of rupees 50 crore or more;

All companies having paid up share capital of below threshold limit mentioned in (a) and (b) above, but having public borrowings from financial institutions, banks or public deposits of rupees 50 crores or more.

DECLARATION FROM DIRECTORS UNDER SECTION 164(2)

- **RELEVANT PROVISION:**

Section 164(2) of the Companies Act, 2013.

- **APPLICABILITY:**

Every Director shall inform to the company concerned that he is not disqualified under section 164(2) , if any, in Form DIR-8 before he is appointed or re-appointed.

No form required to be filed with ROC

DISCLOSURE OF INTEREST

RELEVANT PROVISION: Section 184(1) of the Companies Act, 2013

APPLICABILITY:

Every director shall at the first meeting of the Board in which he participates as a director and thereafter at the first meeting of the Board in every financial year or whenever there is any change in the disclosures already made, then at the first Board meeting held after such change, disclose his concern or interest in any company or companies or bodies corporate, firms, or other association of individuals which shall include the shareholding, in such manner as may be prescribed.

Disclosure in Form MBP-1.

CORPORATE SOCIAL RESPONSIBILITY

Section 135 of the Companies Act, 2013

Every company having :

- Net worth of Rs.500 crore or more, or
- Turnover of Rs.1000 crore or more or
- Net profit of Rs.5 crore or more.

during the immediately preceding financial year shall constitute a Corporate Social Responsibility Committee of the Board consisting of 3 or more directors, out of which at least 1 director shall be an independent director. In case of a company which is not required to appoint independent director, two directors of the company.



The company has to spend 2% of its average net profit for the past 3 years in every financial year.

In case the prescribed amount is unspent, disclosure is required to be given in Board's report.

AUDIT COMMITTEE

• **Section 177** of the Companies Act, 2013 read with Rule 4 of The Companies (Appointment and Qualifications of Directors) Rules, 2014:

- **All the Public Companies** having
- paid up share capital of 10 crore rupees or more; or
- turnover of 100 crore rupees or more; or
- aggregate, outstanding loans, debentures and deposits, exceeding 50 crore rupees,
- shall constitute audit committee with minimum of 3 directors with independent directors forming a majority.

Constitution of Audit Committee

Establishment of Vigil Mechanism

- Section 177(9) of the Companies Act, 2013 read with rule 7 of The Companies (Meetings of Board and its Powers) Rules, 2014:
- The Companies which accept deposits from the public or which have borrowed money from banks and public financial institutions in excess of 50 crore rupees shall establish vigil mechanism for their directors and employees to report their genuine concerns or grievances.

- **No form required to be filed with ROC**

NOMINATION & REMUNERATION COMMITTEE

- **Section 178** of the Companies Act, 2013 read with Rule 4 of The Companies (Appointment and Qualifications of Directors) Rules, 2014:

- **All the Public Companies** having
- paid up share capital of 10 crore rupees or more; or
- turnover of 100 crore rupees or more; or
- aggregate, outstanding loans, debentures and deposits, exceeding 50 crore rupees,
- shall constitute NRC with minimum of 3 or more non executive directors out of which not less than half shall be independent directors.

Constitution of Nomination & Remuneration Committee

• No form required to be filed with ROC

SECRETARIAL AUDIT REPORT

RELEVANT PROVISION

Section 204 of the Companies Act, 2013 read with Rule 9 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

APPLICABILITY

Every **public company** having :

Paid-up Share Capital of 50 crore rupees or more;

Turnover of 250 crore rupees or more.

Secretarial Audit Report given by Company Secretary in Practice in **Form MR-3** shall be annexed to the Board's Report.

MAINTENANCE OF COST RECORDS

RELEVANT PROVISION

- Section 148 of the Companies Act, 2013 & Rule 3 of the Companies (Cost Records & Audit) Rules, 2014

APPLICABILITY

- Every specified class of company (as notified by the Central Govt. under Rule 3) having an overall turnover from all its products and services of rupees thirty five crore or more during the immediately preceding financial year, shall include cost records for such products or services in their books of account.

FORM

- **CRA-1**

APPOINTMENT OF KEY MANAGERIAL PERSONNEL

Section 203 of the Companies Act, 2013

Rule 8 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

Every public company having a paid-up share capital of 10 crore rupees or more shall have **whole-time Key Managerial Personnel**.

E-form DIR-12 and MR-1 within 30 days of appointment

Rule 8A of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

Company which has a paid up share capital of 5 crore rupees or more shall have a **whole-time Company Secretary**.

E-form DIR-12 within 30 days of appointment

APPOINTMENT OF INTERNAL AUDITOR

Section 138 of the Companies Act, 2013

Appointment of Internal auditor is mandatory to **every unlisted Public Company** having-

- Paid up share capital of 50 crore rupees or;
- Turnover of 200 crore rupees or more or;
- outstanding loans or borrowings from banks or public financial institutions exceeding 100 crore rupees or more or;
- outstanding deposits of 25 crore rupees or more at any point of time during the preceding financial year.

MGT-14 Within
30 days of the
passing such
resolution

Appointment of Internal auditor is mandatory to **every Private Company** having-

- Turnover of 200 crore rupees or more or;
- outstanding loans or borrowings from banks or public financial institutions exceeding 100 crore rupees or more or;

Not required to
file any form
with ROC

KEEP
CALM
AND
STAY
COMPLIANT



THANK YOU

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