



September Month Compliances as per the Companies Act, 2013

Director Identification [Number DIR-3 KYC]



For the Financial Year 2022-23, the directors having DIN or Director Partner Identification Number (DPIN) and the directors allotted with a DIN/DPIN by 31st March 2023, need to file the e-Form DIR-3 KYC before 30th September 2023.

In case a director does not file it by 30th September, the department will mark the DIN as 'Deactivated due to Non-filing of DIR-3 KYC'. If the director wishes to re-activate his DIN, he can do so after paying a late fee of Rs 5,000.

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AGM

Annual General Meeting

All the companies are required to convene Annual General Meeting in every year, within a period of Six months from the end of Financial Year.

The company must give a clear 21 days notice to its members for calling the AGM.

An AGM can be called at a notice period shorter than 21 days if at least 95% of the members entitled to vote in the meeting give their approval for the shorter notice, such consent can be given in writing or through electronic mode.



ANNUAL FILING OF OPC

One Person Company

Form AOC 4 must be filed with the relevant ROC before 180 days after the end of the financial year.

This means that the deadline for submitting E-Form AOC 4 for a One Person Company for FY 2022-23 will be 27/9/ 2023.



If the company fails to spend specified amount in CSR activity during the year, then the Board shall, in its report made under clause (o) of sub-section (3) of section 134, specify the reasons for not spending the amount and transfer such unspent amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.



Appointment of Cost Auditor

As per Rule (6) of the Companies (Cost Records and Audit) Rules, 2014, the companies covered under Rule 3 and are falling within the limits as specified under Rule (4), are required to appoint cost auditor within 180 days from the commencement of every financial year.

That means the companies to whom cost audit is applicable shall appoint cost auditor every financial year.

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**THANK
YOU!**

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