

# Compliance Calendar for Companies

under the

**Companies  
Act, 2013**



**SEBI Act,  
1992**

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With the introduction of the Companies Act, 2013, in 2014, the compliance burden of every Company has increased substantially irrespective of its nature, be it a Private Limited Company, Public Limited Company, Listed Company, Small Company, Section-8 Company, or One-Person Company (OPC).

In order to increase transparency in reporting, the MCA and SEBI frequently come out with new amendments by way of circulars and notifications. Companies must adhere to all the applicable compliances within the specified due dates. Any non-compliance on the part of companies often results in heavy penalties. It is a good practice to track the relevant compliances as per the applicable provisions of the Companies Act, 2013/ SEBI as the case may be.

Under the Companies Act 2013, various compliances must be done on a time-to-time basis. For a better understanding of the same, we have categorised the various Compliances on the following basis:

- (a) **Event-based Compliance** – Compliance is to be done upon the occurrence or happening of a certain event, like filing E-form INC-22 upon shifting the company's registered office.
- (b) **Time-based Compliance** – Compliances are to be done on an annual, half-yearly, and quarterly basis, like the Filing of E-form AOC-4 and MGT-7.
- (c) **Specific Criteria-Based Compliance** – Some compliances are based on paid-up share capital, turnover, or any other specific requirement, such as filing E-Form AOC-4 (XBRL) or appointing a Company Secretary.

In addition to the above-mentioned compliances, a listed company is also required to make various Quarterly, half-yearly, and event-based compliances and disclosures under the following regulations:

- (a) SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015
- (b) Compliances under SEBI (Depositories and Participants) Regulations, 2018
- (c) Compliances under SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
- (d) Compliances under SEBI (Prohibition of Insider Trading) Regulations, 2015

This Compliance Calendar has been bifurcated into the following parts:

1. Compliances applicable to Unlisted Public Companies
2. Compliances applicable to Private Limited Companies
3. Compliances applicable to Section-8 Companies
4. Compliances applicable to One-Person Companies (OPC)
5. Compliance applicable to Listed Companies
6. Compliances applicable on the basis of a certain threshold limit

This write-up also discusses in detail the compliances w.r.t. to holding of Annual General Meeting (AGM), Minimum no. of Board Meetings/Committee Meetings as required under the Law.

# 1. Compliances Applicable to Unlisted Public Companies



<b>Applicable Law</b>	<b>Triggering Provision</b>	<b>Compliance</b>	<b>Statutory Timeline</b>	<b>Due Date</b>	<b>Required Form</b>	<b>Reporting Authority</b>
Companies Act, 2013	<b>Section 10A</b>	Declaration of commencement of business	Within 180 Days from the incorporation date.	Within 180 Days from the incorporation date	INC- 20A	ROC
	<b>Section 89(6)</b>	Return to Registrar for declaration received under Section 89	Within 30 days from the receipt of the declaration by the company	Within 30 days from the receipt of the declaration by the company	MGT-6	ROC
	<b>Section 90(4)</b>	Return to the registrar regarding the declaration received under Section 90	Within 30 days from the receipt of the declaration by the company	Within 30 days from the receipt of the declaration by the company	BEN- 2	ROC
	<b>Rule 12A of Companies (Appointment and Qualification of Directors) Rules 2014</b>	Directors' KYC by every Individual who holds a DIN	Within 6 months from the end of the financial year	30 <sup>th</sup> September	DIR – 3 KYC	ROC
	<b>Section 139</b>	Notice to the Registrar by the company for appointment of an auditor.	Within 15 days of the appointment of an auditor	Within 15 days of the appointment of an auditor	ADT - 1	ROC
	<b>Section 139(6)</b>	Appointment of First Statutory Auditor	Appoint within 30 days from the incorporation date	Within 30 days from the incorporation date	NA	NA
	<b>Section 140</b>	Notice of resignation by the auditor	Within 30 days from the date of the resignation.	Within 30 days from the date of the resignation.	ADT – 3	ROC
	<b>Section 117</b>	Filing of Resolutions and agreements to the Registrar	Within 30 days of the passing of the resolution/ entering into agreement	Within 30 days of the passing of the resolution/entering into an agreement	MGT – 14	ROC
	<b>Section 179 (3) (g)</b>	Adoption of Financials and Director Report	Within 30 days of the Board Meeting approving the Financial Statement and Board Report	Within 30 days of the Board Meeting approving the Financial Statement	MGT - 14	ROC
	<b>Section-12</b>	Notice of Change of the Situation of Registered Office	Within 30 days of the change of the address	Within 30 days of the change of the address	INC-22	ROC
	<b>Rule 9A of Companies (Prospectus and Allotment of Securities) Rules, 2014</b>	Reconciliation of Share Capital Audit Report (Half-Yearly)	Within 60 days from the conclusion of each half year.	30 <sup>th</sup> May (For Oct-Mar) 29 <sup>th</sup> November (For April-Sep),	PAS – 6	ROC

<i>Applicable Law</i>	<i>Triggering Provision</i>	<i>Compliance</i>	<i>Statutory Timeline</i>	<i>Due Date</i>	<i>Required Form</i>	<i>Reporting Authority</i>
	<b>Order dated 22 January 2019 issued under Section 405</b>	Return in respect of outstanding payments to Micro or Small Enterprise	Within 1 month from the conclusion of each half year.	31 <sup>st</sup> October (For April-Sep)  30 <sup>th</sup> April (For Oct-Mar)	MSME-1	ROC
	<b>Rule 5 (8) of IEPF Authority (Accounting, Audit, Transfer and Refund) Rules, 2016</b>	Statement of unclaimed and unpaid amounts as specified in section 125.	Within a period of 60 days after the holding of AGM	Within a period of 60 days after the holding of AGM	IEPF -2	IEPFA
	<b>Rule 16 of Companies (Acceptance of Deposits) Rules, 2014</b>	Return of deposit or particulars of transaction not considered as deposit or both	On or before 30 <sup>th</sup> June of every year	30 <sup>th</sup> June	DPT-3	ROC
	<b>Section 137</b>	Filing of annual accounts	30 days from the date of the AGM.	Within 30 days from the date of AGM	AOC-4/ AOC-4 CFS/AOC-4 XBRL	ROC
	<b>Section 92</b>	Filing of annual return	To be filed within 60 days from the conclusion of AGM.	Within 60 days from the date of the AGM	E - Form MGT - 7	ROC
	<b>Section 184</b>	Disclosure of Interest by Director	1 <sup>st</sup> Board Meeting and whenever there is a change in the disclosures already made.	1 <sup>st</sup> Board Meeting and whenever there is a change in the disclosures already made.	MBP-1	NA, as the Director concerned, is required to disclose this to the Company.

## 2. Compliances Applicable to the Private Limited Companies





<b>Applicable Law</b>	<b>Triggering Provision</b>	<b>Detailed Provision</b>	<b>Statutory Timeline</b>	<b>Due Date</b>	<b>Required Form</b>	<b>Reporting Authority</b>
Companies Act, 2013	<b>Section 10 A</b>	Declaration of commencement of business	Within 180 Days from the incorporation date.	Within 180 Days from the incorporation date	INC- 20A	ROC
	<b>Section 89 (6)</b>	Intimation of declaration received under Section 89	Within 30 days from the date of receipt of the declaration by the company	Within 30 days from the date of receipt of the declaration by the company	MGT-6	ROC
	<b>Section 90 (4)</b>	Return of the significant beneficial owner	Within 30 days from the receipt of the declaration by the company	Within 30 days from the receipt of the declaration by the company	BEN- 2	ROC
	<b>Rule 12A of Companies (Appointment and Qualification of Directors) Rules 2014</b>	Directors' KYC by every Individual who holds a DIN	Within 6 months from the end of the financial year	30 <sup>th</sup> September	DIR – 3 KYC	ROC
	<b>Section 139</b>	Notice to the Registrar by the company for appointment of an auditor.	Within 15 days of the appointment of an auditor	Within 15 days of the appointment of an auditor	ADT - 1	ROC
	<b>Section 139(6)</b>	Appointment of First Statutory Auditor	Appoint within 30 days from the incorporation date	Within 30 days from the incorporation date	NA	NA
	<b>Section 140</b>	Notice of resignation by the auditor	Within 30 days from the date of the resignation.	Within 30 days from the date of the resignation.	ADT – 3	ROC
	<b>Section 117 (except clause g)<sup>1</sup></b>	Filing of Resolutions and agreements to the Registrar	Within 30 days of the passing of the resolution/entering into agreement	Within 30 days of the passing of the resolution/entering into agreement	MGT – 14	ROC
	<b>Section 12</b>	Intimation of Change in the Registered Office	Within 30 days of the change of the address	Within 30 days of the change of the address	INC-22	ROC
	<b>Order dated 22 January, 2019 issued under Section 405</b>	Return in respect of outstanding payments to Micro or Small Enterprise	Within 1 month from the conclusion of each half year.	31 <sup>st</sup> October (For April-Sep) 30 <sup>th</sup> April (For Oct-Mar)	E-Form MSME-1	ROC

<sup>1</sup> The clause (g) shall not apply to Private Companies, **MCA GSR 464(E) dated 05.06.2015**



<b>Applicable Law</b>	<b>Triggering Provision</b>	<b>Detailed Provision</b>	<b>Statutory Timeline</b>	<b>Due Date</b>	<b>Required Form</b>	<b>Reporting Authority</b>
	<b>Rule 5 (8) of IEPF Authority (Accounting, Audit, Transfer and Refund) Rules, 2016</b>	Statement of unclaimed and unpaid amounts as specified in section 125.	Within a period of 60 days after the holding of AGM	Within a period of 60 days after the holding of AGM	IEPF -2	IEPFA
	<b>Rule 16 of Companies (Acceptance of Deposits) Rules, 2014</b>	Return of deposit or particulars of transaction not considered as deposit or both	On or before 30 <sup>th</sup> June of every year	30 <sup>th</sup> June	DPT-3	ROC
	<b>Section 137</b>	Filing of annual accounts	30 days from the date of the AGM.	Within 30 days from the date of the AGM	Form AOC-4/ AOC-4 CFS/AOC-4 XBRL	ROC
	<b>Section 92</b>	Filing of annual return	To be filed within 60 days from the conclusion of AGM.	Within 60 days from the date of AGM	E - Form MGT - 7	ROC
	<b>Section 184<sup>2</sup></b>	Disclosure of Interest by Director.	In the First Board Meeting of the Financial Year, whenever there is a change in the disclosures already made,	1 <sup>st</sup> Board Meeting of the Financial Year, and whenever there is a change, the disclosures already made	MBP-1	NA, as the Director concerned, is required to disclose this to the Company.

<sup>2</sup> The interested director of a private company may participate in such meeting after disclosure of his interest, **MCA GSR 464(E) dated 05.06.2015**

3.

## Compliances Applicable to the Non-Profit Companies (Section-8 Companies)



<b>Applicable Law</b>	<b>Triggering Provision</b>	<b>Detailed Provision</b>	<b>Statutory Timeline</b>	<b>Due Date</b>	<b>Required Form</b>	<b>Reporting Authority</b>
Companies Act, 2013	<b>Section 10 A</b>	Declaration of commencement of business	Within 180 Days from the incorporation date.	Within 180 Days from the incorporation date	INC- 20A	ROC
	<b>Section 89(6)</b>	Intimation of declaration received under Section 89	Within 30 days from the receipt of the declaration by the company	Within 30 days from the receipt of the declaration by the company	MGT-6	ROC
	<b>Section 90(4)</b>	Intimation of declaration received under Section 90	Within 30 days from the receipt of the declaration by the company	Within 30 days from the receipt of the declaration by the company	BEN- 2	ROC
	<b>Rule 12A of Companies (Appointment and Qualification of Directors) Rules 2014</b>	Directors' KYC by every Individual who holds a DIN	Within 6 months from the end of the financial year	30 <sup>th</sup> September	DIR – 3 KYC	ROC
	<b>Section 139</b>	Intimation regarding the appointment of Statutory Auditor.	Within 15 days of the appointment of an auditor	Within 15 days of the appointment of an auditor	ADT - 1	ROC
	<b>Section 139(6)</b>	Notice to the Registrar for appointment of First Statutory Auditor	Appoint within 30 days from the incorporation date	Within 30 days from the incorporation date	ADT – 1	ROC
	<b>Section 140</b>	Intimation regarding the resignation of the Statutory Auditor	Within 30 days from the date of the resignation.	Within 30 days from the date of the resignation.	ADT – 3	ROC
	<b>Section 117</b>	Filing of Resolution and agreements as specified in Section 117 (3)	Within 30 days of the passing of the resolution/ entering into agreement	Within 30 days of the passing of the resolution/ entering into agreement	MGT – 14	ROC
	<b>Section 12</b>	Intimation of Change in the Registered Office	Within 30 days of the change of the address	Within 30 days of the change of the address	INC-22	ROC
	<b>Order dated 22 January, 2019 issued under Section 405</b>	Return in respect of outstanding payments to Micro or Small Enterprise	Within 1 month from the conclusion of each half year.	31 <sup>st</sup> October (For April-Sep) 30 <sup>th</sup> April (For Oct-Mar)	E-Form MSME-1	ROC
	<b>Rule 5 (8) of IEPF Authority (Accounting, Audit, Transfer and Refund) Rules, 2016</b>	Statement of unclaimed and unpaid amounts as specified in section 125.	Within a period of 60 days after the holding of AGM	Within a period of 60 days after the holding of AGM	IEPF -2	IEPFA

<i>Applicable Law</i>	<i>Triggering Provision</i>	<i>Detailed Provision</i>	<i>Statutory Timeline</i>	<i>Due Date</i>	<i>Required Form</i>	<i>Reporting Authority</i>
	<b>Rule 16 of Companies (Acceptance of Deposits) Rules, 2014</b>	Return of deposit or particulars of transaction not considered as deposit or both.	On or before 30 <sup>th</sup> June of every year	30 <sup>th</sup> June	DPT-3	ROC
	<b>Section 137</b>	Filing of annual accounts	30 days from the date of the AGM.	Within 30 days from the date of the AGM	Form AOC-4/ AOC-4 CFS/AOC-4 XBRL	ROC
	<b>Section 92</b>	Filing of annual return	To be filed within 60 days from the conclusion of AGM.	Within 60 days from the date of the AGM	E - Form MGT - 7	ROC
	<b>Section 184<sup>3</sup></b>	Disclosure of Interest by Director.	In the First Board Meeting of the Financial Year AND whenever there is a change in the disclosures already made.	1st Board Meeting of the F.Y.  AND Whenever there is a change, the disclosures already made	MBP-1	NA, as the Director concerned, is required to disclose this to the Company.

<sup>3</sup> Directors of a section 8 company need to make subsequent disclosure only if the transaction with reference to section 188 on the basis of terms and conditions of the contract or arrangement exceeds one lakh rupees. **MCA CSR 466(E) dated 05.06.2015.**

4.

## One-Person Company & Small Company Compliance Calendar



<b>Applicable Law</b>	<b>Triggering Provision</b>	<b>Detailed Provision</b>	<b>Statutory Timeline</b>	<b>Due Date</b>	<b>Required Form</b>	<b>Reporting Authority</b>
Companies Act, 2013	<b>Section 10A</b>	Declaration of commencement of business	Within 180 Days from the incorporation date.	Within 180 Days from the incorporation date	INC- 20A	ROC
	<b>Section 89(6)</b>	Intimation of declaration received under Section 89	Within 30 days from the receipt of the declaration by the company	Within 30 days from the receipt of the declaration by the company	MGT-6	ROC
	<b>Section 90(4)</b>	Intimation of declaration received under Section 90	Within 30 days from the receipt of the declaration by the company	Within 30 days from the receipt of the declaration by the company	BEN- 2	ROC
	<b>Rule 12A of Companies (Appointment and Qualification of Directors) Rules 2014</b>	Directors' KYC by every Individual who holds a DIN	Within 6 months from the end of the financial year	30 <sup>th</sup> September	DIR – 3 KYC	ROC
	<b>Section 139</b>	Intimation regarding appointment of Statutory Auditor.	Within 15 days of the appointment of an auditor	Within 15 days of the appointment of an auditor	ADT - 1	ROC
	<b>Section 139(6)</b>	Notice to the Registrar for appointment of First Statutory Auditor	Appoint within 30 days from the incorporation date	Within 30 days from the incorporation date	ADT – 1	ROC
	<b>Section 140</b>	Intimation regarding the resignation of the Statutory Auditor	Within 30 days from the date of the resignation.	Within 30 days from the date of the resignation.	ADT – 3	ROC
	<b>Section 117</b>	Filing of Resolution and agreements as specified in Section 117 (3)	Within 30 days of the passing of the resolution/entering into agreement	Within 30 days of the passing of the resolution/entering into agreement	MGT – 14	ROC
	<b>Section 12</b>	Intimation of Change in the Registered Office	Within 30 days of the change of the address	Within 30 days of the change of the address	INC-22	ROC
	<b>Order dated 22 January, 2019 issue under Section 405</b>	Return in respect of outstanding payments to Micro or Small Enterprise	Within 1 month from the conclusion of each half year.	31 <sup>st</sup> October (For April-Sep) 30 <sup>th</sup> April (For Oct-Mar)	E-Form MSME-1	ROC
	<b>Rule 16 of Companies (Acceptance of Deposits) Rules, 2014</b>	Return of deposit or particulars of transaction not considered as deposit or both	On or before 30 <sup>th</sup> June of every year	30 <sup>th</sup> June	DPT-3	ROC

<i>Applicable Law</i>	<i>Triggering Provision</i>	<i>Detailed Provision</i>	<i>Statutory Timeline</i>	<i>Due Date</i>	<i>Required Form</i>	<i>Reporting Authority</i>
	<b>Section 137</b>	Filing of annual accounts	30 days from the date of the AGM.	Within 30 days from the date of the AGM	Form AOC-4/ AOC-4 CFS/AOC-4 XBRL	ROC
	<b>Section 92</b>	Filing of annual return	To be filed within 60 days from the conclusion of AGM.	Within 60 days from the date of the AGM	E - Form MGT – 7A	ROC
	<b>Section 184</b>	Disclosure of Interest by Director.	In the First Board Meeting of the Financial Year and whenever there is a change in the disclosures already made.	1st Board Meeting of the F.Y. and whenever there is a change, the disclosures already made	MBP-1	NA, as the Director concerned, is required to disclose this to the Company.



## 5. Compliance Calendar for Listed Companies



## 5.1 Compliances under the Companies Act, 2013

Applicable Law	Triggering Provision	Detailed Provision	Statutory Timeline	Due Date	Required Form	Reporting Authority
Companies Act, 2013	<b>Section 10A</b>	Declaration of commencement of business	Within 180 Days from the incorporation date.	Within 180 Days from the incorporation date	INC- 20A	ROC
	<b>Section 89(6)</b>	Intimation of declaration received under Section 89	Within 30 days from the receipt of the declaration by the company	Within 30 days from the receipt of the declaration by the company	MGT-6	ROC
	<b>Section 90(4)</b>	Intimation of declaration received under Section 90	Within 30 days from the receipt of the declaration by the company	Within 30 days from the receipt of the declaration by the company	BEN- 2	ROC
	<b>Rule 12A of Companies (Appointment and Qualification of Directors) Rules 2014</b>	Directors' KYC by every Individual who holds a DIN	Within 6 months from the end of the financial year	30 <sup>th</sup> September	DIR – 3 KYC	ROC
	<b>Section 139</b>	Intimation regarding the appointment of Statutory Auditor.	Within 15 days of the appointment of an auditor	Within 15 days of the appointment of an auditor	ADT - 1	ROC
	<b>Section 139(6)</b>	Notice to the Registrar for appointment of First Statutory Auditor	Appoint within 30 days from the incorporation date	Within 30 days from the incorporation date	ADT – 1	ROC
	<b>Section 140</b>	Intimation regarding the resignation of the Statutory Auditor	Within 30 days from the date of the resignation.	Within 30 days from the date of the resignation.	ADT – 3	ROC
	<b>Section 117</b>	Filing of Resolution and agreements as specified in Section 117 (3)	Within 30 days of the passing of the resolution/entering into agreement	Within 30 days of the passing of the resolution/entering into an agreement	MGT – 14	ROC
	<b>Section 179 (3) (g)</b>	Adoption of Financials and Director Report	Within 30 days of the Board Meeting approving the Financial Statement and Board Report	Within 30 days of the Board Meeting approving the Financial Statement	MGT - 14	ROC
	<b>Section-12</b>	Intimation of Change in the Registered Office	Within 30 days of the change of the address	Within 30 days of the change of the address	INC-22	ROC

<b>Applicable Law</b>	<b>Triggering Provision</b>	<b>Detailed Provision</b>	<b>Statutory Timeline</b>	<b>Due Date</b>	<b>Required Form</b>	<b>Reporting Authority</b>
	<b>Rule 9A of Companies (Prospectus and Allotment of Securities) Rules, 2014</b>	Reconciliation of Share Capital Audit Report (Half-Yearly)	Within 60 days from the conclusion of each half year.	30 <sup>th</sup> May (For Oct-Mar) 29 <sup>th</sup> November (For April-Sep),	PAS – 6	ROC
	<b>Order dated 22 January 2019 issued under Section 405</b>	Return in respect of outstanding payments to Micro or Small Enterprise	Within 1 month from the conclusion of each half year.	31 <sup>st</sup> October (For April-Sep) 30 <sup>th</sup> April (For Oct-Mar)	MSME-1	ROC
	<b>Rule 5 (8) of IEPF Authority (Accounting, Audit, Transfer, and Refund) Rules, 2016</b>	Statement of unclaimed and unpaid amounts as specified in section 125.	Within a period of 60 days after the holding of AGM	Within a period of 60 days after the holding of AGM	IEPF -2	IEPFA
	<b>Rule 16 of Companies (Acceptance of Deposits) Rules, 2014</b>	Return of deposit or particulars of transaction not considered as deposit or both	On or before 30 <sup>th</sup> June of every year	30 <sup>th</sup> June	DPT-3	ROC
	<b>Section 137</b>	Filing of annual accounts	30 days from the date of the AGM.	Within 30 days from the date of the AGM	AOC-4 XBRL	ROC
	<b>Section 92</b>	Filing of annual return	To be filed within 60 days from the conclusion of AGM.	Within 60 days from the date of the AGM	E - Form MGT - 7	ROC
	<b>Section 184</b>	Disclosure of Interest by Director	1st Board Meeting AND whenever there is a change in the disclosures already made.	1st Board Meeting AND whenever there is a change in the disclosures already made.	MBP-1	NA, as the Director concerned, is required to disclose this to the Company.
	<b>Section 121</b>	Report on Annual General Meeting	Within 30 days from the date of AGM	Within 30 days from the date of the AGM	MGT-15	ROC

## 5.2 Compliances under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

### 5.2.1 Quarterly Compliance under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Regulation	Compliance	Timeline	Due Date			
			Q1 End- ing June	Q2 Ending September	Q3 Ending December	Q4 Ending March
<b>Regulation 31(1)(b)</b>	Disclosure of Shareholding Pattern	Within the 21 <sup>st</sup> day from the end of the quarter	By 21 <sup>st</sup> July	By 21 <sup>st</sup> October	By 21 <sup>st</sup> January	By 21 <sup>st</sup> April
<b>Regulation 27(2)(a)</b>	Corporate Governance Report	Within 21 days from the end of the quarter.	By 21 <sup>st</sup> July	By 21 <sup>st</sup> October	By 21 <sup>st</sup> January	By 21 <sup>st</sup> April
<b>Regulation 33(3)(a)</b>	Financial Results along with Limited review report/Auditor's report	Within 45 days from the end of the quarter except last quarter	By 14 <sup>th</sup> August	By 14 <sup>th</sup> November	By 14 <sup>th</sup> February	By 30 <sup>th</sup> May
<b>Regulation 13(3)</b>	Statement of Grievance Redressal Mechanism	Within 21 days from the end of the quarter.	By 21 <sup>st</sup> July	By 21 <sup>st</sup> October	By 21 <sup>st</sup> January	By 21 <sup>st</sup> April
<b>Regulation 32(1) read with Circular No. CIR/CFD/CMD1/162/2019, DATED 24-12-2019</b>	Statement of deviation(s) or variation(s)	Within 45/60 days from the end of the quarter	By 14 <sup>th</sup> August	By 14 <sup>th</sup> November	By 14 <sup>th</sup> February	By 30 <sup>th</sup> May

### 5.2.2 Half-Yearly Compliance under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Regulation	Compliance	Timeline	Due Date	
			Half-yearly End- ing September	Half-yearly Ending March
<b>Regulation 23 (9)</b>	Disclosures of related party transactions	<p>The listed entity shall make such disclosures every 6 months within 15 days from the date of publication of its standalone and consolidated financial results.</p> <p>The listed entity shall also make such disclosures every 6 months on the date of publication of its standalone and consolidated financial results with effect from April 1, 2023.</p>	Within 15 days of the publication of Financial results	Within 15 days of the publication of Financial results

### 5.2.3 Annual Compliance under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Regulation	Compliance	Timeline	Due Date
<b>Regulation 24A</b>	Secretarial Compliance Report	within 60 days of the end of the financial year	By 30 <sup>th</sup> May every year
<b>Regulation 26 (3)</b>	Annual affirmations for compliance with the code of conduct	At the 1 <sup>st</sup> BM in every Financial Year	At the 1 <sup>st</sup> Board Meeting in every Financial Year
<b>Regulation 7 (3)</b>	Compliance certificate by the share transfer agent	Within 30 days from the end of the financial year.	By 30 <sup>th</sup> April
<b>Regulation 14</b>	Payment of listing fees & Other charges	Within 1 month of the end of 31 <sup>st</sup> March every year	By 30 <sup>th</sup> April
<b>Regulation 33 (3) (d)</b>	Financial Results along with Auditor's Report	Within 60 days from the end of the financial year	By 30 <sup>th</sup> May every year
<b>Regulation 34(1)</b>	Annual Report	Not later than the day of commencement of dispatch to its shareholders.	Not less than 21 days before the AGM
<b>Regulation 40 (10)</b>	Transfer or transmission or transposition of securities	Within 30 days from the end of the financial year	By 30 <sup>th</sup> April
<b>Circular No. SEBI/HO/DDHS/CIR/P/2018/144</b>	Initial Disclosure requirements for large entities	Within 30 days from the beginning of the FY	By 30 <sup>th</sup> April
<b>Circular No. SEBI/HO/DDHS/CIR/P/2018/144</b>	Annual Disclosure requirements for large entities	Within 45 days of the end of the FY	By 15 <sup>th</sup> May
<b>Regulation 40 (9)</b>	Certificate from Practicing Company Secretary.	Within 30 days of the end of the financial year.	By 30 <sup>th</sup> April
<b>Regulation 44(3)</b>	Submission of Voting Results to Stock Exchange	Within two working days of the conclusion of the General Meeting	

### 5.2.4 Event-Based Compliance under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Regulation	Compliance	Timeline
<b>Regulation 7(5)</b>	Intimation of appointment of Share Transfer Agent	Within 7 days of the Agreement with RTA
<b>Regulation 28 (1)</b>	In-principal approval of recognised stock exchange(s)	Before issuing securities
<b>Regulation 29 (1) (b) to (f) and Regulation 29(2)</b>	Prior intimation of Board meeting for Buyback, Dividend, Raising of Funds, Voluntary Delisting, Bonus, etc.	At least two working days in advance, excluding the date of the intimation and date of the meeting
<b>Regulation 29 (1) (a) and Regulation 29(2)</b>	Prior intimation of Board meeting for Financial Results	At least five days in advance (excluding the date of the intimation and date of the meeting)

<i>Regulation</i>	<i>Compliance</i>	<i>Timeline</i>
<b>Regulation 29(3)</b>	Prior intimation of Board Meeting for alteration in nature of securities etc.	At least eleven working days in advance
<b>Regulation 30 (6)</b>	Disclosure of events or information	<p>Disclose to stock exchange(s) of all events, as specified in Part A of Schedule III, or information as soon as reasonably possible and not later than the following:</p> <p>(a) 30 minutes from the closure of the meeting of the board of directors in which the decision pertaining to the event or information has been taken</p> <p>(b) the 12 hours from the the occurrence of the event or information if it originates from within the listed entity.</p> <p>(c) 24 hours from occurrence of the event or information, if it does not originates from within the listed entity.</p>
<b>Regulation 30 (11)</b>	Top listed entities to verify market rumours	Top 100 listed entities) and thereafter the Top 250 listed entities with effect from the date as may be specified by the Board <sup>4</sup> shall confirm, deny or clarify any reported event or information in the mainstream media that rumours of an impending specific material event or information as soon as reasonably possible and not later than 24 hours from the reporting of the event or information.
<b>Regulation 31(1)(a)</b>	Shareholding Pattern prior to listing of securities	One day prior to the listing of securities
<b>Regulation 31(1)(c)</b>	Shareholding Pattern in case of capital restructuring	Within 10 days of any change in capital +/- 2%
<b>Regulation 37(2)</b>	Draft Scheme of arrangement	Obtain an observation letter or No-objection letter from the stock exchange(s) before filing the scheme with any court or tribunal.
<b>Regulation 39(3)</b>	Loss of share certificates and issue of the duplicate certificates	Within two days of getting the information
<b>Regulation 44(3)</b>	Voting Results	Within two working days of the conclusion of the General Meeting
<b>Regulation 45(3)</b>	Change in name	A Certificate from the Practicing CA is to be annexed in the explanatory statement to the notice seeking shareholder's approval for change in name. The certificate shall state that all compliances with regard to the change in name of the listed entity have been complied with.
<b>Regulation 46</b>	Website	The listed entity shall maintain a functional website containing the basic information about the listed entity.

<sup>4</sup> Earlier the SEBI vide Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/162, Dated 30.09.2023, extended the effective date of implementation on top 100 listed Companies to 01.02.2024. Further, the date of applicability on the top 250 listed companies shall be as decided by Board notified vide. Notification No. SEBI/LAD-NRO/GN/2023/155 dated 09.10.2023. Now, SEBI vide Circular No. SEBI/HO/AFD/ AFD-SEC-2/P/CIR/2024/8, Dated 25.01.2024 has extended the effective date of implementation to 01<sup>st</sup> June, 2024 for top 100 listed entities and 01<sup>st</sup> December, 2024 for next top 250 listed entities.

### 5.3 Compliances under SEBI (Depositories and Participants) Regulations, 2018

Regulation	Compliance	Timeline	Due Date
<b>Regulation 76</b>	Reconciliation of Shares and Capital Audit	Within 30 days from the end of the quarter	By 30 <sup>th</sup> July/ October/ January/ April
<b>Regulation 74 (5)</b>	Processing of De mat requests form by Issuer/ RTAs	Within 15 days from the end of each quarter	By 15 <sup>th</sup> July/ October/ January/ April

### 5.4 Compliances under SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011

Regulation	Compliance	Timeline	Due Date	Reporting Authority
<b>Regulation 31(1) read with Regulation 31(3)</b>	The promoter of every target company, along with persons acting in concert, shall disclose details of shares in such target company encumbered (except where such encumbrance is undertaken in a depository).	within 7 working days from the creation or invocation or release of encumbrance	Within 7 working days from the creation or invocation or release of encumbrance	<ul style="list-style-type: none"> <li>Every Stock Exchange where the shares of the target company are listed <b>and</b></li> <li>the target company at its registered office</li> </ul>
<b>Regulation 31(2) read with Regulation 31(3)</b>	The promoter of every target company shall disclose details of any invocation of such encumbrance or release of such encumbrance (except where such encumbrance is undertaken in a depository).	Within 7 working days from the creation or invocation or release of encumbrance	Within 7 working days from the creation or invocation or release of encumbrance	<ul style="list-style-type: none"> <li>Every Stock Exchange where the shares of the target company are listed <b>and</b></li> <li>the target company at its registered office</li> </ul>
<b>Regulation 31(4) read with Regulation 31(5)</b>	The promoter of every target company shall declare on a yearly basis that he, along with persons acting in concert, has not made any encumbrance, directly or indirectly, other than those already disclosed during the financial year.	within 7 working days from the end of each financial year	within 7 working days from the end of each financial year	<ul style="list-style-type: none"> <li>Every Stock Exchange where the shares of the target company are listed <b>and</b></li> <li>The Audit Committee of the target company</li> </ul>

### 5.5 Compliances under SEBI (Prohibition of Insider Trading) Regulations, 2015

Regulation	Compliance	Timeline	Due Date
<b>Regulation 7(2)- Continual Disclosures</b>	Every promoter, member of the promoter group, designated person and director of every company shall disclose to the company number of securities acquired or disposed, if the value of the securities traded, in a calendar quarter, exceeds traded value in excess of 10 Lac	within two trading days of receipt of the disclosure or from becoming aware of such information	within two trading days of receipt of the disclosure or from becoming aware of such information



## 6. Compliances Based on Threshold Limits under the Companies Act, 2013



Section	Provision	Applicability	Exemption	Due Date	Form no.	Reporting Authority
Section 137	<b>XBRL</b>	a) Listed Companies b) Indian Subsidiaries of Listed Companies c) Companies having Paid up Share Capital of 5 Cr. or more d) Companies having a turnover of 100 Cr. or more. e) Companies which are required to prepare their financial statements in accordance with Companies (Indian Accounting Standards) Rules, 2015	a) Non-Banking Financial Companies b) Banking Companies c) Insurance Companies d) Housing Finance Companies	30 days from the conclusion of the AGM	AOC – 4 XBRL	ROC
	<b>CARO, 2020</b> Companies (Auditor's Report) Order, 2020	Every company, including a foreign company, as defined in sec 2 (42).	a) A Banking Company b) An Insurance Company c) A Section 8 Company d) One-Person Company e) A Small Company f) A Private Limited satisfying the following conditions: 1) Company which is not a holding of a public company 2) Company which is not a subsidiary of a public company 3) Paid-up capital and reserve and surplus of not exceeding Rs. 1 crore	NA	NA	An annexure of CARO is to be attached with statutory Auditor's Report.

Section	Provision	Applicability	Exemption	Due Date	Form no.	Reporting Authority
			4) Total borrowings from any bank or financial institution at any point of time during the financial year does not exceed Rs. 1 crore. 5) Total revenue as disclosed in Scheduled III to the Companies Act (including revenue from discontinuing operations) does not exceed 10 Crores.			
	<b>Cash Flow Statement</b>	all companies except those exempted need to prepare the Cash Flow Statement	a) One-Person Company b) Small Company c) Dormant Company d) Private company (if it is a start-up)	NA	NA	NA
Section 138	<b>Internal Auditor</b>	(a) <b>Every listed company</b> (b) <b>every unlisted public company having-</b> (i) paid up share capital of fifty crore rupees or more during the preceding financial year; <b>or</b> (ii) turnover of two hundred crore rupees or more during the preceding financial year; <b>or</b> (iii) outstanding loans or borrowings from banks or public financial institutions exceeding one hundred crore rupees or more at any point of time during the preceding financial year; <b>or</b> (iv) outstanding deposits of twenty five crore rupees or more at any point of time during the preceding financial year; and	Companies not falling under the criteria as specified in column C.	Annually	MGT-14	ROC

Section	Provision	Applicability	Exemption	Due Date	Form no.	Reporting Authority
		(c) <b>every private company having-</b> (i) turnover of two hundred crore rupees or more during the preceding financial year; or (ii) Outstanding loans or borrowings from banks or public financial institutions exceeding one hundred crore rupees or more at any point of time during the preceding financial year.				
Section 92	<b>Certification by a Company Secretary on Annual return</b>	(a) All Listed Companies <b>or</b> (b) Companies with a paid-up share capital of 10 Crore or more <b>or</b> (c) Companies with a turnover of 50 Crore rupees or more	Companies not falling under the criteria as specified in column C.	To be annexed with E-form MGT-7 (filed within 60 days from the date of AGM)	MGT – 8	ROC
Section 203	<b>Appointment of Company Secretary</b>	(a) All listed Companies or (b) Companies having a paid-up share capital of Rs. 10 Crore or more	Companies not falling under the criteria as specified in column C	Within 30 days from the board meeting in which the appointment is approved.	DIR – 12	ROC
Section 204 read with Section 117	<b>Secretarial Audit</b>	(a) Every listed company (b) Material Indian unlisted subsidiaries of listed companies (c) Every public company having a paid-up share capital of 50 crore or more in an immediate preceding FY. (d) Every public company having a turnover of 250 crore rupees or more in an immediate preceding F.Y. or	Companies not falling under the criteria as specified in column C	Within 30 days from the board meeting in which the appointment is approved	MGT-14	Board of directors

Section	Provision	Applicability	Exemption	Due Date	Form no.	Reporting Authority
		Every Company having loans or borrowings from banks or public financial institutions of 100 crore rupees or more in an immediate preceding F.Y.				
Section 149 (6)	<b>Independent director</b>	a) Listed company b) Public companies with paid-up share capital of Rs. 10 crore or more. c) Public companies with a turnover of Rs. 100 crore or more. d) public companies with aggregate outstanding loans, debentures, and deposits exceeding Rs. 50 crores.	1) Joint Venture 2) wholly owned subsidiary 3) Dormant Companies	Within 30 days from the board meeting in which the appointment is approved.	DIR - 12	ROC
Section 203	<b>Key Managerial Personnel (other than CS)</b>	a) All listed companies b) All those Public companies that have paid-up share capital of Rs. 10 Crore or more.	Private Companies are exempted from filing E-form MR-1	1) Within 30 days from the board meeting in which the appointment is approved 2) In case of appointment of MD/WTTD/ Manager MR-1 is also required to be filed Within 60 days from the date of appointment	1) DIR - 12 2) MR-1	ROC

Section	Provision	Applicability	Exemption	Due Date	Form no.	Reporting Authority
Section 177	<b>Audit Committee</b>	a) All listed Public Companies b) Public companies with paid-up share capital of Rs. 10 crore or more. c) Public companies with a turnover of Rs. 100 crore or more. d) Public companies with aggregate outstanding loans, debentures, and deposits, exceeding Rs. 50 crores.	IFSC Public Companies <sup>5</sup>			
Section 178	<b>Nomination and Remuneration Committee</b>	a) All listed Public Companies b) Public companies with paid-up share capital of Rs. 10 crore or more. c) Public companies with a turnover of Rs. 100 crore or more. d) Public companies with aggregate outstanding loans, debentures, and deposits, exceeding Rs. 50 crores.	IFSC Public Companies <sup>6</sup>			
Section 178	<b>Stakeholders Relationship Committee</b>	A Company which consists of more than 1,000 shareholders, debenture-holders, deposit-holders and any other security holders at any time during a financial year	IFSC Public Companies			
Section 149 (1)	<b>Women Director</b>	a) Listed companies b) Public Companies having a Paid-Up Share Capital of Rs. 100 Crore or more; or c) Public Companies having a turnover of Rs. 300 Crore or more		Within 30 days from the board meeting in which the appointment is approved.	DIR - 12	ROC

<sup>5</sup> Sec 177 shall not apply - Exemption Notification to specified IFSC Public Companies, GSR 08 (E) dated 04.01.2017.

<sup>6</sup> Sec 178 shall not apply - Exemption Notification to specified IFSC Public Companies, GSR 08 (E) dated 04.01.2017.

Section	Provision	Applicability	Exemption	Due Date	Form no.	Reporting Authority
Section 177 (9)	<b>Vigil Mechanism</b>	a) All listed companies b) The company accepting deposits from the general public; c) The companies that already have taken money from banks and public financial institutions in excess of Rs. 50 crores	IFSC Public Companies			
Section 135	<b>Corporate Social Responsibility Committee</b>	Companies Having: (a) having a net worth of Rs. 500 Crores or more during the immediately preceding Financial Year; or (b) turnover of Rs. 1000 Crores or more during the immediately preceding Financial Year; or (c) a net profit of Rs. 5 Crores or more during the immediately preceding Financial Year.	Companies not falling under the criteria as specified in column C	For F.Y. 2022-23: Form CSR-2 shall be filed separately on or before 31 <sup>st</sup> March, 2024 after filing form AOC-4/ AOC-4 XBRL/ AOC-4 NBFC as the case may be.	CSR-2	



## Meeting Requirements

Applicable Provision(s)	Type of Meeting	Time-line for Holding Meeting	Exemptions/Relaxation, if any
Section 173	<b>First Board Meeting</b>	Within 30 days from the date of incorporation	IFSC Public Companies <sup>7</sup> IFSC Private Companies <sup>8</sup> OPC having 1 Director <sup>9</sup>
Section 173	<b>Subsequent Board Meeting</b>	Minimum 4 meetings in a year. The gap between 2 meetings should not exceed 120 days.	IFSC Public Companies <sup>10</sup> IFSC Private Companies <sup>11</sup> Section-8 Companies <sup>12</sup> One Person Company, Small Company, Dormant Company, Start-up Private Company <sup>13</sup> OPC having 1 Director <sup>14</sup>
Section 96	<b>First AGM</b>	Within 9 months from the closure of the first financial Year	One Person Company
Section 96	<b>Subsequent AGM</b>	30 <sup>th</sup> Sep (Within 6 months from the closure of the financial Year)  Further, the gap between 2 AGM should not exceed 15 months	One Person Company
Section 177 and Regulation 18 of LODR	<b>Audit Committee meeting</b>	Minimum 4 times in a year, and the gap between two meetings should not exceed 120 days.	All Companies except listed companies can hold the meeting as and when necessary.
Section 178 and Regulation 19 of LODR	<b>Nomination and Remuneration Committee meeting</b>	At least once in a year.	All Companies except listed companies can hold the meeting as and when necessary.
Section 178 and Regulation 20 of LODR	<b>Stakeholders Relationship Committee meeting</b>	At least once in a year.	All Companies except listed companies can hold the meeting as and when necessary.
Regulation 21 of LODR	<b>Risk Management Committee<sup>15</sup></b>	At least twice in a year.  The meetings shall be conducted in such a manner that on a continuous basis, not more than 180 days shall elapse between any two consecutive meetings.	All Companies except listed companies
Section 135	<b>CSR Committee meeting</b>	As and when the company feel necessary.	

- 7 IFSC Public Companies shall hold the first meeting of the Board of Directors within sixty days of its incorporation and thereafter hold at least one meeting of the Board of Directors in each half of a calendar year. - **Exemption Notification to specified IFSC Public Companies, GSR 08 (E) dated 04.01.2017**
- 8 IFSC Private Companies shall hold the first meeting of the Board of Directors within sixty days of its incorporation and thereafter hold at least one meeting in each half of a calendar year—**Exemption Notification to specified IFSC Private Companies, GSR 09 (E) dated 04.01.2017**
- 9 The provisions of the Board meeting shall not apply to an OPC having only 1 Director—**Proviso to Section 173 (5)**
- 10 IFSC Public Companies shall hold the first meeting of the Board of Directors within sixty days of its incorporation and thereafter hold at least one meeting of the Board of Directors in each half of a calendar year. - **Exemption Notification to specified IFSC Public Companies, GSR 08 (E) dated 04.01.2017**
- 11 IFSC Private Companies shall hold the first meeting of the Board of Directors within sixty days of its incorporation and thereafter hold at least one meeting in each half of a calendar year—**Exemption Notification to specified IFSC Private Companies, GSR 09 (E) dated 04.01.2017**
- 12 Section 8 companies shall hold at least one meeting within every six calendar months- **Notification no. G.S.R. 466(E) dated 5th June, 2015**
- 13 A One Person Company, a small company, a dormant company, and a private company (if such private company is a start-up) shall be deemed to have complied with the provisions of this section if at least one meeting of the Board of Directors has been conducted in each half of a calendar year and the gap between the two meetings is not less than ninety days Section 173 (5)
- 14 The provisions of the Board meeting shall not apply to an OPC having only 1 Director—**Proviso to Section 173 (5)**
- 15 Applicable on Top 1000 listed entities, determined on the basis of market capitalization as at the end of the immediate preceding financial year; and a 'high value debt listed entity

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