

**THE COMPANIES ACT, 2013 – ANNUAL COMPLIANCE FOR OPC FY 2025-26**

Sl. No	Form	Particulars	Due date	Fine / Penalty /Consequence
1.	Form MBP-1	Notice of concern / interest of directors	At 1 <sup>st</sup> Board Meeting in which he participates as a director and at the 1 <sup>st</sup> Board Meeting in every Financial year or at the Board Meeting held immediately after change in such interest, if any.	<ul style="list-style-type: none"> <li>Penalty - Rs. 1,00,000</li> </ul>
2.	Form DIR-8	Company disclosure of non-disqualification	At the time of his appointment, reappointment and at the 1 <sup>st</sup> Board Meeting of every financial year	
3.	Form DIR-3 KYC	Application for KYC of Directors holding Director Identification Number (DIN) as on 31 <sup>st</sup> March of a financial year An individual who has already submitted e-form DIR-3 KYC in relation to any previous financial year will file a DIR 3 KYC- WEB form for the current year if there are no changes with their details.	On or before 30 <sup>th</sup> September, 2025	<ul style="list-style-type: none"> <li>Rs. 5,000/- filing fee beyond 30<sup>th</sup> September, 2025)</li> <li>DIN will be marked “deactivated due to non-filing of DIR-3 KYC”</li> </ul>
4.	Form AOC-4	Filing of financial statement and other documents with ROC	Within 180 days from the closing date of Financial Year.	<ul style="list-style-type: none"> <li>Additional filing fee from the 181<sup>st</sup> day – Rs. 100/- per day</li> <li>Company (Penalty) – Rs. 10,000/- and in case of continuing failure, further penalty of Rs. 100/- per day during which the failure continues upto Rs. 2L; and</li> <li>Officer in Default (OID) (Penalty) – Rs. 10,000/- and in case of continuing failure, further penalty of Rs. 100/- per day during which the failure continues upto Rs. 50,000</li> </ul>
5.	Form MGT-7A	Annual Return	Within 60 days from the expiry of 6 months from the closing date of FY.	<ul style="list-style-type: none"> <li>Additional filing fee from the 61<sup>st</sup> day – Rs. 100/- per day</li> </ul>

				<ul style="list-style-type: none"> <li>Company and OID (Penalty): Rs. 10,000/- and in case of continuing failure – Rs. 100/- per day during which such failure continues upto Rs. 2L for Company and Rs. 50,000 for OID.</li> </ul>
6.	Form MSME-1	Furnishing half yearly return with the registrar in respect of outstanding payments to Micro or Small Enterprises.	<ul style="list-style-type: none"> <li>30<sup>th</sup> April, 2025 (October 2024 – March 2025)</li> <li>31<sup>st</sup> October, 2025 (April 2025 - September, 2025)</li> </ul>	<ul style="list-style-type: none"> <li>Company and OID (Penalty) – Rs. 20,000/- and in case of continuing failure, further penalty of Rs. 1,000/- per day during which the failure continues upto Rs. 2,00,000 in case of such company and and Rs. 1,00,000 in case of an officer who is in default</li> </ul>
7.	Form DPT -3	Filing of outstanding receipt of money or loan by a company but not considered as deposits	On or before 30 <sup>th</sup> June, 2025	Company and OID (Fine) – Upto Rs. 5,000/- and where the contravention is a continuing one, with a further fine of Rs. 500/- per day.
<b>THE COMPANIES ACT, 2013 – EVENT BASED COMPLIANCE*</b>				
1.	Form INC-20A	Commencement of business for new company	Within 180 days from the date of incorporation.	<ul style="list-style-type: none"> <li>Company (Penalty) – Rs. 50,000/- and</li> <li>OID (Penalty) – Rs. 1,000/- for per day during which such default continues but not exceeding Rs. 1L.</li> <li>ROC can initiate action to strike off the name of the company from the register of companies.</li> </ul>
2.	Form ADT-1	Appointment or Re-appointment of Auditor	Within 15 days from the date of appointment.	<ul style="list-style-type: none"> <li>Company (Fine) – Not less than Rs. 25,000/- but which may extend upto Rs. 5,00,000/-</li> <li>OID (Fine) – Not less than Rs. 10,000/- but which may extend upto Rs. 1,00,000/-</li> </ul>
3.	Form INC-22	Notice of situation or change of situation of registered office	Within 30 days from the date of any change.	Company and OID (Penalty) – Rs. 1,000/- per day during which the default continues upto Rs. 1L.

\* This is a select list and not exhaustive.

MEETINGS				
Sl. No	Particulars	Applicability & Timelines		Fine / Penalty /Additional fee / Consequence
1.	Board Meetings	Board Meetings to be conducted periodically by OPCs only if it has more than 1 director.  Account's approval resolution to be passed in the Board Meeting. In case of only one director, the accounts approval resolution to be signed by the director and maintained in the minutes book which is to be signed and dated by the director.	Minimum 1 Board Meeting to be conducted in each half of the calendar year and gap b/w two meeting should not be less than 90 days.	Company and OID (Penalty) – Upto Rs. 10,000/- and in case of continuing failure – Rs. 1,000/- per day during which such failure continues upto Rs.2,00,000 for the Company and Rs.50,000/- for OID.
2.	Annual General Meeting (AGM)	Annual General Meeting to be conducted every year by OPCs only if it has more than 1 director	<ul style="list-style-type: none"> <li>• First AGM of the Company – within 9 months from the date of closing of first Financial Year</li> <li>• Subsequent AGMs – within 6 months from the date of closing of the Financial Year and gap between 2 AGMs should not be more than 15 months.</li> </ul>	Company and OID (Fine) - upto Rs. 1,00,000/- and in the case of a continuing default, with a further fine which may extend to Rs. 5,000/- for every day during which such default continues.

**Note: This list is dynamic and may change if there are changes in the rules and regulations.**

**Dated: 31.03.2025**

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