

| COMPLIANCE UNDER THE COMPANIES ACT, 2013 – SECTION 8 COMPANIES |   |   |  |   |
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| ANNUAL COMPLIANCE FOR FINANCIAL YEAR (FY) 2025-26              |   |   |  |   |
| Sl. No   | Form  | Particulars   | Due date   | Fine / Penalty /Additional fee / Consequence  |
| 1  | Form MBP-1                                      | Notice of concern / interest of directors   | <ul style="list-style-type: none"> <li>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.</li> </ul> | <ul style="list-style-type: none"> <li>Penalty - Rs. 1,00,000</li> </ul>  |
| 2  | Form DIR-8                                      | Company disclosure of non-disqualification  | <ul style="list-style-type: none"> <li>At the time of his appointment, reappointment and at the 1<sup>st</sup> Board Meeting of every financial year</li> </ul>  |   |
| 3  | 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>  | Company and Officer In Default (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. 3,00,000 |
| 4  | Form DPT -3                                     | Filing return of deposit or particulars of transaction not considered as deposit or both  | 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.  |
| 5  | Form DIR-3 KYC<br><br>(or)<br><br>DIR-3 KYC-WEB | Application in case of change in residential address, Mobile Number or email Id for DIN holders as on 31 <sup>st</sup> March, 2025 and directors completing DIR-3 KYC verification for the first time.<br><br>An individual who has already submitted e-form DIR-3 KYC in relation to any previous financial year and there are no changes in any details reported. | 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>   |

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| 6 | Form AOC-4 | Filing of financial statement and other documents with ROC   | Within 30 days from the date of AGM.  | <ul style="list-style-type: none"> <li>• Additional filing fee from the 31<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. 2,00,000 <u>and</u></li> <li>• MD/CFO/ Director (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> |
| 7 | Form MGT-7 | Annual Return  | Within 60 days from the date of AGM.  | <ul style="list-style-type: none"> <li>• Additional filing fee from the 61<sup>st</sup> day – Rs. 100/- per day.</li> <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. 2,00,000 for Company and Rs. 50,000 for OID.</li> </ul>  |
| 8 | Form PAS-6 | Reconciliation of Share Capital Audit Report (Half yearly) * | <p>Within 60 days from the conclusion of each half year.</p> <p>30<sup>th</sup> May 2025 (Oct 2024 -Mar 2025) and 29<sup>th</sup> November 2025 (April 2025-Sep 2025)</p> | Company and OID- Penalty of Rs.10,000/- and further penalty of Rs.1000/- per day in case of continuing contravention subject to maximum of Rs. 2,00,000/- on Company and Rs. 50,000/- for OID   |

\* In accordance with [MCA Notification G.S.R 131\(E\).dated 12 February 2025](#), the due date for dematerialisation of securities is extended till 30 June, 2025 for applicable companies as on 31 March, 2023

| EVENT BASED COMPLIANCE |            |  |  |   |
|------------------------|------------|--|--|---|
| 1                      | 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 up to Rs. 1,00,000/-</li> </ul> |

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| 2 | Form CSR-1  | Registration for undertaking CSR activity as per Section 135 of the Act                          | Prior to undertaking of CSR activity.<br><b>Eligibility:-</b><br>a) Established by a Company either singly or jointly with another Company and having 80G and 12A registration.<br>b) Not established by any Company but has an established track record of at least 3 years and has obtained registration under 12A and 80G. | Company and OID- Penalty of Rs.10,000/- and further penalty of Rs.1000/- per day in case of continuing contravention subject to maximum of Rs. 2,00,000/- on Company and Rs. 50,000/- for OID.   |
| 3 | Form MGT-6  | Declaration in respect of Beneficial interest in shares under section 89 received by the company | Within 30 days from the date of receipt of declarations.  | Company and OID (Penalty) - Rs. 1,000 for each day during which such failure continues subject to maximum of Rs. 5,00,000/- in case of Company and Rs. 2,00,000/- in case of OID.  |
| 4 | Form MGT-14 | Filing of Special Resolutions and agreements to the Registrar                                    | Within 30 days from the date of the Meeting.  | <ul style="list-style-type: none"> <li>• Company (Penalty) – Rs. 10,000 and in case of continuing failure, further penalty of Rs. 100/- per day upto Rs. 2,00,000 <u>and</u></li> <li>• OID (including liquidator of the company, if any) (Penalty) – Rs. 10,000/- and in case of continuing failure, Rs. 100/- upto Rs. 50,000/-</li> </ul> |
| 5 | Form BEN-2  | Return to be filed with Registrar in respect of declaration under Section 90                     | Within 30 days of from the date of any change.  | <ul style="list-style-type: none"> <li>• Company (Penalty) - Rs. 1,00,000 and for continuing default penalty of Rs.500/- per day upto Rs. 5,00,000 <u>and</u></li> <li>• OID (Penalty) - Rs. 25,000 and for continuing default penalty of Rs.200 per day upto Rs.1,00,000.</li> </ul>  |
| 6 | Form INC-22 | Notice of situation or change of situation of registered office                                  | Within 30 days of from the date of change.  | Company and OID (Penalty) – Rs. 1,000/- per day during which the default continues upto Rs. 1,00,000.  |
| 7 | Form SH-7   | Alteration of Share capital of the Company   | Within 30 days of such alteration or increase or redemption, as the case may be.  | Company and OID (Penalty) – Rs. 500/- per day during which such default continues upto Rs.5,00,000 for Company and Rs.1,00,000 for OID.  |

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| 8  | Form PAS-3      | Return of allotment  | Within 15 days of the date of allotment (in case of Private placement).   | Company, its promoters and directors (Penalty) – Rs. 1,000/- for each day during which such default continues upto Rs. 25,00,000/-  |
|    |                 |  | Within 30 days of the date of allotment (in other case).  | Company and OID (Penalty) – Rs.1,000 for each day during which such default continues or Rs. 1,00,000 whichever is less.  |
| 9  | Form DIR-12     | Particulars of appointment of directors and the Key Managerial Personnel and the changes among them  | Within 30 days from the date of appointment/ resignation and of any change taking place in their designations     | Company and OID (Penalty) - Rs. 50,000 and for continuing default penalty of Rs.500/- per day upto Rs. 3,00,000/- for Company and Rs.1,00,000 for OID.  |
| 10 | Form CHG-1      | Application for registration of creation and modification of charge (other than those related to debentures)   | Within 30 days of its creation.   | <ul style="list-style-type: none"> <li>• Company (Penalty) – Rs. 5,00,000/- and</li> <li>• OID (Penalty) – Rs. 50,000/-</li> </ul>  |
| 11 | Form CHG-4      | Particulars for satisfaction of charge   | Within 30 days from the date of satisfaction.   | <ul style="list-style-type: none"> <li>• Company (Penalty) – Rs. 5,00,000/- and</li> <li>• OID (Penalty) – Rs. 50,000/-</li> </ul>  |
| 12 | Form CHG-9      | Application for registration of creation and modification of charge (for debentures)   | Within 30 days of creation of charge  | <ul style="list-style-type: none"> <li>• Company (Penalty) – Rs. 5,00,000/- and</li> <li>• OID (Penalty) – Rs. 50,000/-</li> </ul>  |
| 13 | Form AOC-5      | Maintenance of books of accounts at a place other than the Registered office   | Within 7 days of approval of the Board  | Managing Director/Whole Time Director-finance/CFO/any other person in charge – Fine- Rs. 50,000/- to Rs. 5,00,000/-   |
| 14 | Form GNL-3      | Particulars of KMP(s) or Director(s) charged with responsibility of complying with the provisions of the Act i.e. Officer in Default (OID) OR Withdrawal of consent by said Officer. | Within 30 days of passing Board resolution  | Company and OID (Penalty): Rs. 10,000/- and in case of continuing failure – Rs. 1000/- per day during which such failure continues upto Rs. 2,00,000 for Company and Rs. 50,000 for OID or any other person.  |
| 15 | Form MR-1       | Return of appointment of managerial personnel  | Within 60 days of the appointment   | Company and OID (Penalty) - Rs. 10,000/- and in case of continuing contravention, with a further penalty of Rs. 1,000/- for each day after the first during which the contravention continues, subject to a maximum of Rs.2,00,000/- in case of a company and Rs. 50,000/- in case of OID |
| 16 | Vigil Mechanism | Every listed company and the companies   | No specific due date has been prescribed under the Companies Act, 2013. However, details of establishment of such | <ul style="list-style-type: none"> <li>• Company (Penalty) - Rs. 5,00,000/- and</li> <li>• OID (Penalty) - Rs. 1,00,000/-</li> </ul>  |

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|  |  | <p>(a) which accept deposits from the public;</p> <p>(b) which have borrowed money from banks and public financial institutions in excess of Rs. 50 crores.</p> <p>are required to establish a Vigil Mechanism Policy.</p> | <p>mechanism shall be disclosed by the company on its website (if any) and in the Board's Report.</p> |  |
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| FREQUENCY OF MEETINGS AND RELATED DOCUMENTS |                                       |   |   |  |
|---|---------------------------------------|---|---|--|
| 1   | Board Meetings                        | Board Meetings to be conducted by companies periodically  | <ul style="list-style-type: none"> <li>Minimum 1 Meeting in every 6 calendar months.</li> <li>Quorum - 8 members or 25% of its total strength <b>whichever is less</b></li> </ul>   | Company and OID (Penalty) – Upto Rs. 10,000/- and in case of continuing failure – Rs. 1000/- 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                | Annual General Meeting to be conducted every year   | <ul style="list-style-type: none"> <li>First AGM of the Company – within 9 months from the end of the Financial year i.e. 31<sup>st</sup> December.</li> <li>Subsequent AGMs – within 6 months from the end of the Financial Year i.e. 30<sup>th</sup> September 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.     |
| 3   | Extraordinary General Meeting (EGM)   | An EGM can be conducted on need basis   | <ul style="list-style-type: none"> <li>EGM can be called by the Board for any urgent matters.</li> </ul>  | Penalty/fine shall be levied based on the nature and requirement for the shareholders resolution.  |
| 4   | Preparation of Minutes of the Meeting | Minutes of the proceedings of General Meeting, Meeting of Board of Directors, and Other Meeting | Minutes may be recorded within thirty days of the conclusion of every meeting concerned in case of companies where the articles of association provide for confirmation of minutes by circulation.  | <ul style="list-style-type: none"> <li>Company (Penalty) of Rs. 25,000/-</li> <li>OID (Penalty) of Rs.5000/-</li> </ul>  |

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|  |  |  | Where the AOA specifies that Secretarial Standards are applicable then proper mechanism of circulating documents as specified under the SS needs to be ensured. |  |
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| <b><sup>1</sup>RBI (FEMA, 1999) COMPLIANCE</b> |              |                            |   |  |  |
|--|--------------|----------------------------|---|--|--|
| <b>Sl. No</b>                                  | <b>Form</b>  | <b>Frequency of filing</b> | <b>Particulars</b>  | <b>Due date</b>  | <b>Fine / Penalty /Consequence</b>   |
| 1  | FLA          | Annually                   | Annual return on foreign liabilities and assets   | 15 <sup>th</sup> July of each year.  | <ul style="list-style-type: none"> <li>Late submission fee (LSF) as may be decided by the RBI in consultation with the Central Government.</li> <li>Non-compliant with Foreign Exchange Management Act, 1999.</li> </ul> |
| 2  | FC-GPR       | Event based                | Allotment of capital instrument (equity shares, debentures, preference shares and share warrants) to person resident outside India  | Within 30 days from the date of allotment of capital instruments.  | LSF as may be decided by the RBI in consultation with the Central Government.  |
| 3  | FC-TRS       | Event based                | Transfer of capital instruments between: <ul style="list-style-type: none"> <li>Person resident outside India (POI) holding capital instruments in an Indian company on a repatriable basis and POI holding capital instruments on a non-repatriable basis; and</li> <li>POI holding capital instruments in an Indian company on a repatriable basis and a person resident in India.</li> </ul> | Within 60 days of transfer of capital instruments or receipt / remittance of funds whichever is earlier. | LSF as may be decided by the RBI in consultation with the Central Government.  |
| 4  | DI Reporting | Event based                | Investment made by an Indian entity which has received foreign investment or an Investment Vehicle in the equity  | Notify to the Secretariat for Industrial Assistance, DPIIT within 30 days of investment and reporting    | LSF as may be decided by the RBI in consultation with the Central Government.  |

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|   |                    |             | instruments or the capital, as the case may be, of another Indian entity.   | to RBI within 30 days of allotment of equity instruments. |   |
| 5 | ODI Part I         | Event based | Application for allotment of Unique Identification Number (UIN) and reporting of Remittances/ Transactions                                      | At the time of remittance                                 | LSF as may be decided by the RBI in consultation with the Central Government. |
| 6 | Form ODI-Part II   | Annually    | Annual Performance Report   | On or before 31 <sup>st</sup> December each year          | LSF as may be decided by the RBI in consultation with the Central Government. |
| 7 | Form ODI- Part III | Event based | Reporting of Disinvestment by way of Sale or Transfer of Shares / Closure / Voluntary Liquidation /Winding Up/ Merger /Amalgamation of JV / WOS | Within 30 days of disinvestment                           | LSF as may be decided by the RBI in consultation with the Central Government. |

<sup>1</sup> FDI is subject to compliance under FCRA. Depending on the nature of transaction, it would be determined whether FDI/ODI is permitted.

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

**Dated: 31.03.2025**

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