

COMPLIANCE UNDER THE COMPANIES ACT, 2013

ANNUAL COMPLIANCE FOR UNLISTED PUBLIC COMPANY FOR FY 2025-26

Sl. No	Form	Particulars	Due date	Fine / Penalty /Additional fee / Consequence
1	Form MBP-1	Notice of concern / interest of directors	At 1 st Board Meeting in which he participates as a director and at the 1 st 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"> Penalty - Rs. 1,00,000
2	Form DIR-8	Company disclosure of non-disqualification	At the time of his appointment, reappointment and at the 1 st Board Meeting of every financial year	
3	Form DIR-3 KYC (or)	<ul style="list-style-type: none"> Application in case of change in residential address, Mobile Number or email Id. DIN holders as on 31st March, 2025 completing DIR-3 KYC verification for the first time. 	On or before 30 th September, 2025	<ul style="list-style-type: none"> Rs. 5,000/- filing fee beyond 30th September 2025 DIN will be marked “deactivated due to non-filing of DIR-3 KYC”.
	DIR-3 KYC-WEB	An individual who has already submitted e-form DIR-3 KYC in relation to any previous financial year and where there are no changes in any details reported.		
4	Form AOC-4 /AOC-4 XBRL/AOC-4 CFS	Filing of financial statement and other documents with ROC	Within 30 days from the date of AGM or Within 30 days from the date when the AGM should have been held (if AGM has not been held)	<ul style="list-style-type: none"> Additional filing fee from the 31st day – Rs. 100/- per day. 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>

				<ul style="list-style-type: none"> 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
5	Form CSR-2	Report on Corporate Social Responsibility (CSR)	Addendum to Form AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind AS), as the case may be	Company and Officer in Default (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
6	Form MGT-7	Annual Return	Within 60 days from the date of AGM or if there is no AGM held in any year, within 60 days from the date when AGM should have been held.	<ul style="list-style-type: none"> Additional filing fee from the 61st day – Rs. 100/- per day. 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.
7	Form MGT-8	The annual return, filed by a listed company or a company having paid-up share capital of Rs. 10 Crore or more or turnover of Rs. 50 Crore or more, shall be certified by a Company Secretary in practice.	Form must be attached with Form MGT-7	<ul style="list-style-type: none"> CS (Penalty): Rs. 2,00,000/-
8	Form MR-3	Secretarial Audit Report- (a) Every public company having paid up share capital of Rs. 50 crore or more or (b) Every public company having turnover of Rs. 250 crore or more or (c) Every company having outstanding loans or borrowings from banks or public financial institutions of Rs. 100 crore or more	Form must be a part of Boards Report and must be attached with Form AOC-4.	<ul style="list-style-type: none"> Company, OID and CS in practice (Penalty) – Rs. 2,00,000/-
9	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"> 30th April, 2025 (October 2024 – March 2025) 	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. 3,00,000 /-

			<ul style="list-style-type: none"> 31st October, 2025 (April 2025 - September, 2025) 	
10	Form DPT -3	Filing return of deposit or particulars of transaction not considered as deposit or both	30 th 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.
11	Form CRA -2	Filing of appointment of Cost Auditor (for applicable companies) with the Central Government	Within 30 days of the Board Meeting in which the appointment is made or within 180 days of commencement of the financial year, whichever is earlier.	<ul style="list-style-type: none"> Company (Fine) – Not less than Rs. 25,000/- upto Rs. 5,00,000/- OID (Fine) – Rs. 10,000/- upto Rs. 1,00,000/-
12	Form CRA – 4	Filing of Cost Audit report with the Central Government (for applicable companies)	Within 30 days of receipt of Cost Audit Report.	<ul style="list-style-type: none"> Company (Fine) – Not less than Rs. 25,000/- but which may extend upto Rs. 5,00,000/- OID (Fine) – Not less than Rs. 10,000/- but which may extend upto Rs. 1,00,000/-

EVENT BASED COMPLIANCE				
Sl. No.	Form	Particulars	Due Date	Fine / Penalty /Additional fee / Consequence
1	Form INC-20A	Declaration for commencement of business for newly incorporated companies.	Within 180 days from the date of incorporation.	<ul style="list-style-type: none"> Company (Penalty) – Rs. 50,000/- and OID (Penalty) – Rs. 1,000/- for per day during which such default continues but not exceeding Rs. 1,00,000/-. ROC can initiate action to strike off the name of the company from the register of companies.
2	Form ADT-1	Appointment or re-appointment of Auditor	Within 15 days from the date of appointment/reappointment, as the case may be.	<ul style="list-style-type: none"> Company (Fine) – Not less than Rs. 25,000/- but which may extend upto Rs. 5,00,000/- OID (Fine) – Not less than Rs. 10,000/- but which may extend upto Rs. 1,00,000/-
3	Form MGT-14	Filing of resolutions and agreements to the Registrar	Within 30 days from the date of passing of the resolution or entering into agreements.	<ul style="list-style-type: none"> 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>

				<ul style="list-style-type: none"> • OID (including liquidator of the company, if any) (Penalty) – Rs. 10,000/- and in case of continuing failure, Rs. 100/- upto Rs. 50,000/-.
4	Form MGT-14	Filing of resolutions passed at the general meetings held through VC/OAVM in terms of General Circular No.14/2020 dated.8 th April, 2020.	Within 30 days of Board Meeting approving the Financial Statement and Board Report	<ul style="list-style-type: none"> • 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> • OID – (Penalty) - Rs. 10,000/- and in case of continuing failure, further penalty of Rs. 100/- per day upto Rs. 50,000/-
5	Form BEN-2	Return to be filed with the Registrar in respect of declaration of Significant Beneficial Ownership under Section 90	Within 30 days of the date of receipt of declaration in Form BEN-1 by the company.	<ul style="list-style-type: none"> • Company (Penalty) – Rs. 1,00,000 and for continuing default penalty of Rs.500/- per day upto Rs. 5,00,000 <u>and</u> • OID (Penalty) – Rs. 25,000/- and for continuing default penalty of Rs.200/-/- per day upto Rs.1,00,000. • SBO (Penalty) – Rs. 50,000/- and for continuing default penalty of Rs. 1,000/- per day upto Rs. 2,00,000/-.
6	Form INC-22	Notice of situation or change of situation of registered office	Within 30 days of incorporation or the date of change, as the case may be.	Company and OID (Penalty) – Rs. 1,000/- per day during which the default continues upto Rs. 1,00,000/-.
7	Form PAS-6	Reconciliation of Share Capital Audit Report (Half- Yearly)	<p>Within 60 days from the conclusion of each half year.</p> <p>30th May 2025 (Oct 2024 -Mar 2025) and 29th November 2025 (April 2025-Sep 2025)</p>	The grievances, if any, of security holders under this rule shall be filed before the Investor Education and protection Fund Authority.
8	Form IEPF 2	Statement of unclaimed and unpaid amounts as specified in section 125	Within 60 days from Date of AGM or due date of AGM whichever is earlier.	
9	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.
10	Form PAS-3	Return of allotment	<p>Within 15 days of the date of allotment (in case of Private placement).</p> <p>Within 30 days of the date of allotment (in any other case).</p>	For Private placement - Company, its promoters and directors (Penalty) – Rs. 1,000/- for each day during which such default continues upto Rs. 25,00,000/-

				For other case- Company, its promoters and directors (Penalty) – Rs. 1,000/- for each day during which such default continues upto Rs. 1,00,000/-
11	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, change in designations, as the case may be.	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.
12	Form CHG-1	Application for registration of creation and modification of charge (other than those related to debentures)	Within 30 days of creation of charge.	<ul style="list-style-type: none"> • Company (Penalty) – Rs. 5,00,000/- and • OID (Penalty) – Rs. 50,000/-
13	Form CHG-4	Particulars for satisfaction of Charge	Within 30 days from the date of satisfaction.	<ul style="list-style-type: none"> • Company (Penalty) – Rs. 5,00,000/- and • OID (Penalty) – Rs. 50,000/-.
14	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 by the Company	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.
15	Form AOC-5	Maintenance of books of accounts at a place other than the Registered office	Within 7 days of approval of the Board.	<ul style="list-style-type: none"> • Managing Director/Whole Time Director-finance/CFO/any other person in charge – Fine- Rs. 50,000/- to Rs. 5,00,000/-
16	Form GNL-3	Intimation under section 2(60) when a person is charged with the responsibility to comply with the provisions of the Act	Within 30 days from the date of passing of Resolution.	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
17	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

MEETINGS				
Sl. No	Particulars	Applicability & Timelines		Fine / Penalty /Additional fee / Consequence
1	Board Meetings	Board Meetings to be conducted by companies periodically	Minimum of 4 Board Meetings in a year and not more than 120 days gap between two consecutive meetings.	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	<ul style="list-style-type: none"> • First AGM of the Company – within 9 months from the end of the Financial Year. • 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. 	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	EGM can be called by the Board for any urgent matters.	Penalty/fine shall be levied based on the nature and requirement for the shareholders resolution.

COMMITTEES & COMMITTEE MEETINGS

Sl. No	Particulars	Applicability & Timelines		Fine / Penalty /Additional fee / Consequence
1	Audit Committee	<ul style="list-style-type: none"> • Every listed public company • Every public company <ul style="list-style-type: none"> (a) paid-up capital of Rs. 10 crores or more or (b) turnover of Rs. 100 crores or more or (c) having aggregate, outstanding loans and borrowings or debentures or deposits exceeding Rs. 50 Crores or more Shall constitute an Audit Committee.	<ul style="list-style-type: none"> • The Committee shall hold meetings in accordance with the terms of reference or as specified by the Board and in accordance with SEBI LODR Regulations • The Board's Report shall disclose the composition of the Audit Committee 	<ul style="list-style-type: none"> • Company (Penalty) Rs. 5,00,000/- and • OID-(Penalty) Rs. 1,00,000/-
2	Nomination and Remuneration Committee (NRC)	<ul style="list-style-type: none"> • Every listed public company • Every public company <ul style="list-style-type: none"> (a) paid-up capital of Rs. 10 crores or more or (b) turnover of Rs. 100 crores or more or (c) having in aggregate, outstanding loans and borrowings or debentures or deposits exceeding Rs. 50 crores or more. 	<ul style="list-style-type: none"> • The Committee shall hold meetings in accordance with the terms of reference or as specified by the Board and in accordance with SEBI LODR Regulations • The Board's Report shall disclose the composition of the NRC. 	<ul style="list-style-type: none"> • Company (Penalty) Rs. 5,00,000/- and • OID-(Penalty) Rs. 1,00,000/-
3	Stakeholders Relationship Committee	<ul style="list-style-type: none"> • Board of Directors of a company which consists of more than one thousand shareholders, debenture -holders, deposit-holders and any other security holders at any time during a financial year 	<ul style="list-style-type: none"> • Stakeholders Relationship Committee shall consider and resolve the grievances of security holders of the company 	<ul style="list-style-type: none"> • Company (Penalty) Rs. 5,00,000/- and • OID-(Penalty) Rs. 1,00,000/-

4	Corporate Social Responsibility (CSR) Committee	Every Company having (a) net worth of Rs. 500 crore or more, or (b) turnover of Rs. 100 crore or more or (c) net profit of Rs. 5 crore or more during the immediately preceding financial year shall constitute a CSR Committee	<ul style="list-style-type: none"> The Committee shall hold meetings in accordance with the terms of reference or as specified by the Board. The Board's Report shall disclose the composition of the CSR Committee. 	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
5	Vigil Mechanism	Every listed company and the companies (a) which accept deposits from the public; or (b) which have borrowed money from banks and public financial institutions in excess of Rs. 50 crores, are required to establish a Vigil Mechanism Policy.	No specific due date has been prescribed under the Companies Act, 2013. However, details of establishment of such mechanism shall be disclosed by the company on its website (if any) and in the Board's Report.	<ul style="list-style-type: none"> Company - Penalty of Rs. 5,00,000/- and OID- Penalty of Rs. 1,00,000/-

Other Compliances				
Sl. No	Particulars	Applicability & Timelines		Fine / Penalty /Additional fee / Consequence
1	Preparation of Minutes of the Meeting	Minutes of the proceedings of General Meeting, Meeting of Board of Directors and committee meetings shall be permanent records of the company.	Minutes to be circulated and entry to be made in the minutes as specified under Secretarial Standards.	<ul style="list-style-type: none"> Company (Penalty) -Rs. 25,000/- and OID (Penalty) - Rs. 5000/-
2	Resident Director	Every company shall have at least one director who stays in India for a total period of not less than 182 days during the financial year.	To file DIR-12 within 30 days of Appointment.	<ul style="list-style-type: none"> Company and OID (Penalty) Rs.50,000/- and in case of continuing failure, with the further penalty of Rs 500/- day during which such failure continues subject to Maximum of Rs 3,00,000 (Company) and Rs 1,00,000 (OID)

3	Appointment of Key Managerial Personnel (MD, WTD, CS, CFO)	Every listed company and every other public company having a paid-up share capital of ten crore rupees or more shall have whole-time key managerial personnel.	To file DIR-12 and MGT-14 within 30 Days of Appointment and file MR-1 within 60 days of Appointment.	<ul style="list-style-type: none"> Company (Penalty)- Rs.500,000/- and OID (Penalty)- Rs.50,000 and where the default is a continuing one, with a further penalty of Rs. 1000/- for each day after the first during which such default continues but not exceeding Rs. 5,00,000/-
4	Appointment of Women Director	The following class of companies shall appoint at least one-woman director- (a) Every listed company; (b) Every other public company having paid-up share capital of 100 crore rupees or more; or turnover of 300 crore rupees or more:	To file DIR-12 within 30 days of Appointment	<ul style="list-style-type: none"> Company and OID (Penalty) Rs.50,000/- and in case of continuing failure, with the further penalty of Rs 500/- day during which such failure continues subject to Maximum of Rs 3,00,000 (Company) and Rs 1,00,000 (OID)
5	Appointment of Independent Director	The following class or classes of companies shall have at least two directors as independent directors (i) the Public Companies having paid up share capital of ten crore rupees or more; or (ii)the Public Companies having turnover of one hundred crore rupees or more; or (iii)the Public Companies which have, in aggregate, outstanding loans, debentures and deposits, exceeding fifty crore rupees.	To file DIR-12 within 30 days of Appointment. Declaration of independence should be obtained in terms of Section 149(7) of the Companies Act, 2013.	<ul style="list-style-type: none"> Company and OID (Penalty) Rs.50,000/- and in case of continuing failure, with the further penalty of Rs 500/- day during which such failure continues subject to Maximum of Rs 3,00,000 (Company) and Rs 1,00,000 (OID)
6	Rotation of Auditors	(a) all unlisted public companies having paid up share capital of rupees 10 crore or more; (b) all private limited companies having paid up share capital of rupees fifty crore or more;	To file Form ADT-1 within 15 days from the date of Appointment.	<ul style="list-style-type: none"> Company (Fine)- Rs.25000/- to Rs.500,000/- OID (Fine)- Rs.10,000/- to Rs.100,000/-

		(c) 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 fifty crores or more.		
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AUDITS				
Sl. No	Particulars	Applicability & purpose		Fine / Penalty /Additional fee / Consequence
1	Statutory Audit	Every Company must mandatorily get their accounts audited each financial year.	<ul style="list-style-type: none"> To verify the accuracy of the accounting records of the Company. Only a practising Chartered Accountant (CA) (whether individual or firm) is eligible to perform Statutory Audit of a Company. The Statutory Audit must be completed before the AGM of the company is conducted. 	<ul style="list-style-type: none"> Company (Fine) – not less than Rs. 25,000/- but which may extend to Rs. 5,00,000/- OID (Fine) – not less than Rs. 10,000/- but which may extend to Rs. 1,00,000/-
2	Internal Audit	<ul style="list-style-type: none"> Every listed company Every unlisted public company having <ul style="list-style-type: none"> (a) Paid up share capital of Rs. 50 crore or more during the preceding financial year or (b) turnover of Rs. 200 crore or more during the preceding financial year (c) outstanding loans or borrowings from banks or public financial institutions exceeding Rs. 100 or 	<ul style="list-style-type: none"> Auditor to be appointed as and when the threshold limits become applicable. Auditor shall either be a Chartered Accountant or a Cost Accountant, or such other professional as may be decided by the Board. 	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.

		<p>more at any point of time during the preceding financial year</p> <p>(d) outstanding deposits of Rs. 25 crore or more at any point of time during the preceding financial year</p> <ul style="list-style-type: none"> • Every private company having <ul style="list-style-type: none"> (a) turnover of Rs. 200 crore or more during the preceding financial year (b) outstanding loans or borrowings from banks or public financial institutions exceeding Rs. 100 crore or more at any point of time during the preceding financial year <p>is required to undergo Internal Audit.</p>	<ul style="list-style-type: none"> • The internal auditor is required to submit a report to the board before the AGM. 	
3	Secretarial Audit	<ul style="list-style-type: none"> • Every listed company • Every public company <ul style="list-style-type: none"> (a) paid-up share capital of Rs. 50 crores or more or (b) turnover of Rs. 250 crores or more or <p>having outstanding loans or borrowings from banks or public financial institutions of Rs. 100 crores or more.</p> <p>is required to undergo Secretarial Audit.</p>	<ul style="list-style-type: none"> • The paid-up share capital, turnover, or outstanding loans or borrowings as the case may be, existing on the last date of latest audited financial statement shall be taken into account. • A Secretarial Audit Report given by a Company Secretary in practice shall be annexed with the Board's Report. 	Company or OID (Penalty) - Rs. 2,00,000/-
4	Cost Audit	<ul style="list-style-type: none"> • Every company specified in item A of rule 3 of Cost Records and Audit Rules, 2014 shall get its cost records audited: <ul style="list-style-type: none"> (a) if the overall annual turnover of the company from all its products and services during the 	<ul style="list-style-type: none"> • Only a person who is a Cost Accountant in practice can conduct the Cost Audit. • The Cost Audit report is to be submitted to the Board in form CRA-3 	<ul style="list-style-type: none"> • Company (Fine) – not less than Rs. 25,000/- but which may extend to Rs. 5,00,000/- • OID (Fine) – not less than Rs. 10,000/- but which may extend to Rs. 1,00,000/-

		<p>immediately preceding financial year is Rs. 50 crore or more and</p> <p>(b) aggregate turnover of the individual product or products or services for which cost records are required to be maintained is Rs. 25 crore or more.</p> <ul style="list-style-type: none"> • Every company specified in item (B) of rule 3 of Cost Records and Audit Rules, 2014 shall get its cost records audited: <ul style="list-style-type: none"> (a) if the overall annual turnover of the company from all its products and services during the immediately preceding financial year is Rs. 100 or more and (b) aggregate turnover of the individual product or products or service or services for which cost records are required to be maintained is Rs. 35 crore or more. 	<ul style="list-style-type: none"> • Cost Auditor to provide report within 180 days from end of the FY 	
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RBI (FEMA, 1999) COMPLIANCE					
Sl. No	Form	Frequency of filing	Particulars	Due date	Fine / Penalty /Consequence
1	FLA	Annually	Annual return on foreign liabilities and assets	15 th July of each year.	Late Submission Fee (LSF) for any delays in reporting.
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 for any delays in reporting.
3	FC-TRS	Event based	Transfer of capital instruments between: <ul style="list-style-type: none"> • Person resident outside India (POI) holding capital instruments in an Indian company on a repatriable 	Within 60 days of transfer of capital instruments or receipt / remittance of funds whichever is earlier.	LSF for any delays in reporting.

			<p>basis and POI holding capital instruments on a non-repatriable basis; and</p> <ul style="list-style-type: none"> • POI holding capital instruments in an Indian company on a repatriable basis and a person resident in India. 		
4	ESOP	Event based	Grant of options to employees or employees of its holding company/ joint venture/ wholly owned overseas subsidiary/ subsidiaries resident outside India.	Within 30 days from the date of grant.	LSF for any delays in reporting.
5	CN	Event based	Indian start-up company issuing Convertible Notes to a person resident outside India	Within 30 days of such issue.	LSF for any delays in reporting.
6	DI Reporting	Event based	Investment made by an Indian entity which has received foreign investment or an Investment Vehicle in the equity instruments or the capital, as the case may be, of another Indian entity.	Notify to the Secretariat for Industrial Assistance, DPIIT within 30 days of investment and reporting to RBI within 30 days of approval of allotment or transfer.	LSF for any delays in reporting.
7	Form ODI-Part I	Event based	Application for allotment of Unique Identification Number (UIN) and reporting of Remittances/ Transactions	At the time of remittance.	Penal actions will be taken as per Foreign Exchange Management Act, 1999.
8	Form ODI-Part II	Annually	Annual Performance Report	On or before 31 st December each year.	Penal actions will be taken as per Foreign Exchange Management Act, 1999.
9	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 from the date of disinvestment.	Penal actions will be taken as per Foreign Exchange Management Act, 1999.

Note: This list is not exhaustive. It is dynamic and may change if there are changes in the rules and regulations.

Dated: 31.03.2025

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