



# ANNUAL COMPLIANCE CALENDAR

## Non- Small Private Limited Company

**Dated: March 29, 2025,**  
**Editorial No 962**

### **BACKGROUND:**

In this Flash editorial, the Author begins by referring to the provisions of Companies Act, 2013, read with all the Amendment Acts and rules mentioned there till March, 2025.

As per the latest amendments, Companies requirements for the compliances have been changed in comparison to the compliance requirement as on 01<sup>st</sup> April 2014 when the Companies Act, 2013 came into effect.

After the commencement of the Companies Act, 2013, from 01<sup>st</sup> April 2014 the compliance requirement of the Companies has been increased.

But after 5<sup>th</sup> June 2015 and 13<sup>th</sup> June 2017 “EXEMPTIONS” have been provided to the Private Limited Companies. After all those exemptions, the status of the Private Limited Companies under the Companies Act, 2013 more or less is equal to Status in Companies Act, 1956.

### **Meaning of a Private Company:**

As per Section 2(68) “Private Company” means a Company, which by its

#### **Article,-**

- (I) restricts the right to transfer its shares;
- (ii) Limits the number of its members to 200; and
- (Iii) prohibits any invitation to the public to subscribe for any securities of the Company;

**Note: -**

1. Joint holders shall be counted as one.
2. (A) Employees holding shares; and  
(b) Person formerly in employment, who were the members during such employment and still continue to be the members shall not be counted in the limit of 200.

*Private Limited Company can be incorporated with any amount of Capital, it may be from Rs. 2 to Rs. Infinite.*

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**Important Features of Private Limited Companies:**

- i. No need of Minimum Capital Requirement
  - ii. Have been allowed to accept the deposits from the members without the requirement of the offer circular and creation of deposit repayment reserve etc. Maximum of 100% of the aggregate of its paid-up capital and free reserves (which does not include securities premium).
  - iii. No Need of filing of the Board Resolutions (MGT-14) with the ROC for the purposes mentioned under Section 179(3).
  - iv. Loan to the Director u/s 185 is allowed subject to the certain conditions.
  - v. Even if, the Member is related then also he can vote on such resolution which is required to pass u/s 188 in GM.
  - vi. All Non Small Private Company must have their shares in Demat.
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**Major Changes are as follow:**

1. **Directors' Report:** There are a lot of changes in the Directors' Report of a Private Company. By amendment in the Companies Act, 2013, MCA has introduced the abridged format of a Small Private Companies.

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However, the Private Company other than a Small Company needs to follow Section 134 read with rules and other Act compliances.

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2. **Annual Return (MGT-7):** Annual Return is the Form MGT-7. This is a very lengthy form.

\* Annual Return [MGT-7] of a Private Company (other than Small Company) mandatorily requires the signatures of a Practicing Company Secretary or Company Secretary in employment. Annual Return can be file with the ROC with the Digital Signature of the Directors and the Company Secretary in employment or a Practicing Company Secretary.

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▪ **Certification of Annual Return by the Company Secretary (MGT-8):**

- a) All Listed Companies
- b) Every Company having:
  - Paid-Up share capital of 10 Crore (Ten Crore) rupees or more or
  - Turnover of 50 Crore (fifty crore) rupees or more

▪ **Companies which are EXEMPTED from Signing of Annual Return from the Company Secretary:**

- a) One Person Company
- b) Small Company

3. **Secretarial Standards:** From 1<sup>st</sup> July 2015 onwards, every meeting of the Board of Directors and the Shareholders shall be conducted in consolidation with the provisions of Secretarial Standards and Companies Act, 2013. It needs a lot of Concentration and documentation.

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**ANNUAL COMPLIANCES FOR  
PRIVATE COMPANY:**

S. No.	Forms	Section & Rules	Particular of Compliance	
QUARTER – I - APRIL TO JUNE				
1.	Receipt of MBP-1 (DG)	184(1)	<b>Form MBP- 1</b>	Every Director of the Company in the First Meeting of the Board of Director in each Financial Year shall disclose his interest in the other entities.
				Every Director is required to submit with the Company a fresh MBP-1, whenever there is a change in his interest from the earlier given MBP-1.  MBP-1 is not required to file with ROC.
2.	Receipt of DIR- 8 (DG)	164(2) 143(3)(g)	<b>Form DIR - 8</b>	Every Director of the Company in each Financial Year will submit with the Company disclosure of non-disqualification.

3.	Half Yearly Return (DG)	Section 405	<b>MSME-1</b>	<p><b>Delay in the Payment to MSME Vendor:</b></p> <p>Company has to file this return half-yearly in respect of pending payments to the MSME vendors as at end of half-year. (only for payment pending/ made after 45 days)</p> <ul style="list-style-type: none"> <li>• <b>October to March</b> - <b>30<sup>th</sup> April</b></li> <li>• <b>April to Sep</b> - <b>30<sup>th</sup> October</b></li> </ul>
4.	Half Yearly Return (May) (DG)	Rule 9A (3)	<b>PAS-6</b>	<p>Reconciliation of Share Capital Audit Report. Company is required to submit the reconciliation share capital Audit report with the ROC audited by a practicing Company Secretary as at end of half-year:</p> <ul style="list-style-type: none"> <li>• <b>October to March</b> - <b>30<sup>th</sup> May</b></li> <li>• <b>April to Sep</b> - <b>30<sup>th</sup> November</b></li> </ul>

5.	Yearly Return  (June) (DG)	Section 73  Rule 16	<b>E-form DPT-3</b>	<b>Return of Deposit:</b>  Company is required to file this form every year on or before 30 <sup>th</sup> June in respect of return of Deposit and Particulars not considered as Deposit as on 31st March.
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**QUARTER – II - JULY TO SEPTEMBER**

6.	Approval of Financial Statement (DG)	134	Preparation and Approval of Financial Statement. The auditors' report shall be attached to every financial statement
7.	Directors' Report (DG)	134	Directors' Report shall be prepared by mentioning all the information required for the Company under Section 134 read with relevant rules and relevant provisions of other Act.
			It should be signed by the "Chairperson" authorized by the Board, where he is not so authorized by at least 2 Directors, one of them should be a MD if there is any.
8.	Holding of AGM (DG)	96	Every company shall in each year hold in addition to any other meetings, a general meeting as its annual general meeting.

			it shall be held within a period of six months, from the date of closing of the financial year.
9.	Notice of AGM (DG)	101 & SS-II	Every Notice of the Annual General Meeting will be prepared as per Section 101 of the Companies Act, 2013 and Secretarial Standard – II.
10.	Circulation of Notice of AGM (DG)	101 & SS	<p>Notice of the Annual General Meeting will be sent to all the:</p> <ul style="list-style-type: none"> <li>• Directors,</li> <li>• Members,</li> <li>• Auditors</li> <li>• Debenture Trustees, if any</li> </ul>
11.	Circulation of Financial Statement & other relevant Doc (DG)	136	<p>Company will send to the members of the Company approved Financial Statement, Directors' Report and Auditors' Report at least 21 clear days before the Annual General Meeting.</p> <p>In case the AGM is called on shorter notice then above mentioned documents shall be circulated on such shorter period.</p> <p>For holding of the AGM on shorter notice, companies need to take the proper approvals as per the Act.</p>

12.	Annual Form (DG)	Rule 12A	<b>DIR-3 KYC</b>	<b>KYC of Directors:</b> All the Directors of the Company shall file this form on or before 30th September every year.
<b>QUARTER – III - OCTOBER TO DECEMBER</b>				
13.	Annual Form (DG)	137	<b>E-form:  AOC-4</b>	<b>Financial Statement:</b> Company is required to file its Balance Sheet along with the Statement of Profit and Loss Account, Cash flow statement, Directors' Report and Auditors' Report in this form within 30 days of holding of the Annual General Meeting.
				<b>Attachment:</b> Balance Sheet, Statement of Profit & Loss Account, Cash Flow Statement, Directors' Report, Auditors' Report and the Notice of the AGM
14.	E- Forms Filing Requirements	92	<b>E-form:  MGT-7</b>	<b>Annual Return:</b> Every Company will file its Annual Return within 60 days of holding of the



	Annual Form (DG)			<p>Annual General Meeting.</p> <p>Annual Return will be for the period from 1<sup>st</sup> April to 31<sup>st</sup> March.</p> <p>Annual Return of Every Private Company (Except Small Company) should be signed by a Company Secretary in Practice.</p>
15.	Certification of Annual Return (DG)	92	<b>MGT-8</b>	<b>Private Company</b> having paid-up share capital of 10 Crore or more or turnover of Rs. 50 crore or more shall be certified by a Company Secretary in Practice and attach with MGT-7.
	<p><b>QUARTER – IV - JANUARY TO MARCH</b></p> <p>There is no mandatory compliance for this quarter.</p>			
16.	Board Meetings (DG)	173 & SS-I	<p>Every Company shall hold a minimum number of <b>FOUR</b> meetings of its Board of Directors every year in such a manner that maximum gap between the two meetings should not be more than 120 (One hundred twenty) days.</p>	

17.	Maintenance of Statutory Registers (DG)	88 and other sections	Company will maintain the following mandatory Registers: <ul style="list-style-type: none"> <li>• Register of Director,</li> <li>• Registers of Director Shareholding,</li> <li>• Registers of Members</li> <li>• Registers of Transfer</li> <li>• Registers of Related Party transaction etc</li> </ul>	
18.	Appointment of Auditor (DG)	139	<b>E-form</b> <b>ADT-1</b>	The Auditor will be appointed for 5 (Five) years and form ADT-1 will be filed for 5-year appointment within 15 days of the Annual General Meeting.

Above mentioned 18 (Eighteen) Compliances are mandatory annual compliances for the Private Company.

Except above 18 (Eighteen), there may be event-based compliances for the Private Company.

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