



Annual Compliance Calendar

ONE PERSON COMPANY

**Dated: March 29, 2025,
Editorial No 964**

BACKGROUND:

In this Flash editorial, the author begins by referring to the provisions of the Companies Act, 2013, read with all the Amendment Acts and rules mentioned there till the Companies (Amendment) Act, 2019.

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

Meaning of One Person Company:

One Person Company is defined in the Companies Act as a Company which has only one member. A single shareholder holds 100 percent shareholding.

Important Note:

1. Only One person as a Member.
2. Director may be minimum 1 and maximum 15.
3. Less Compliance than other Companies.
4. No requirement of minimum share capital.
5. Letters 'OPC' to be suffixed with the name of the OPCs to distinguish it from the other Companies
6. A One Person Company may conduct at least one meeting of the Board of Directors in each half of a calendar year and the gap between the two meetings shall not be less than ninety days.

7. The provisions of Section 98 and Sections 100 to 111 (both inclusive), relating to the holding of General Meetings, shall not apply to a One Person Company.

ANNUAL COMPLIANCES

ONE PERSON COMPANY

S. No.	Forms	Section & Rules	Particular of Compliance	
QUARTER – I - APRIL TO JUNE				
1.	Receipt of MBP-1(DG)	184(1)	Form MBP- 1	Every Director of the Company in the First Meeting of the Board of Director in each Financial Year shall disclose his interest in other entities.
				Every Director is required to submit with the Company a fresh MBP-1, whenever there is change in his interest from the earlier given MBP-1.
2.	Receipt of DIR- 8 (DG)	164(2) 143(3)(g)	Form DIR - 8	Every Director of the Company in each Financial Year will file with the Company disclosure of non-disqualification.
3.	Half Yearly Return (DG)	Section 405	MSME-1	Delay in the Payment to MSME Vendor: Company have 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 for period more than half year) • October to March - 30th April • April to Sep - 31st October

4.	Yearly Return (June) (DG)	Section 73 Rule 16	E-form DPT-3	Return of Deposit: Company is required to file this form every year on or before 30th June in respect of return of Deposit and Particulars not considered as Deposit as on 31st March.
QUARTER - II - JULY TO SEPTEMBER				
5.	Approval of Financial Statement (DG)	134	Preparation and Approval of Financial Statement. The auditors' report shall be attached to every financial statement	
6.	Directors' Report (DG)	134	Directors Report shall be prepared by mentioning all the information required for OPC under Rule 8A of Section 134 (Abridged Directors' Report)	
7.	Annual Form – Annual Return (DG)	92	E-form: MGT-7A	Annual Return: An OPC will file its Annual Return within 60 days from the end of 180 (one hundred eighty days) from the closure of the financial year or date of AGM, whichever is earlier. Annual Return will be for the period from 1 st April to 31 st March.
8.	Annual Form – Financial Statement (DG)	137	E-form: AOC-4	Financial Statement: Company is required to file its Balance Sheet along with the Statement of Profit and Loss Account, Directors Report and Auditors' Report in this form within 180 (one hundred eighty days) from the closure of the financial year. Attachment: Balance Sheet, Statement of Profit & Loss Account, Directors Report, Auditors' Report.

9.	Annual Form (DG)	Rule 12A	DIR-3 KYC	KYC of Directors: All the Directors of company shall file this form on or before 30th September every year for all the Directors of the Company.
QUARTER - III - OCTOBER TO DECEMBER				
There is no mandatory compliance for this quarter.				
QUARTER - IV - JANUARY TO MARCH				
There is no mandatory compliance for this quarter.				
10.	Board Meetings (DG)	173	<p>A One Person Company may conduct at least one meeting of the Board of Directors in each half of a calendar year and the gap between the two meetings shall not be less than ninety days.</p> <p>(If a company holds only 2 (Two) Board Meetings in a Financial year then minimum gap between the meetings should be 90 (Ninety) days. But if a company hold more then 2 (two) Board Meetings then gap may be less than 90 (Ninety) days</p>	
11.	Statutory Register (DG)	88 and other	<p>Company will maintain the following mandatory Registers:</p> <ul style="list-style-type: none"> • Register of Director, • Registers of Director Shareholding, • Registers of Related Party transaction etc 	
12.	Appointment of Auditor (DG)	139	E-form ADT-1	The Auditor will be appointed for 5 (Five) years and form ADT-1 will be filed for a 5-year appointment.

Above mentioned 12 (Twelve) Compliances are mandatory annual compliances for the One Person Company.

Except above 12 (Twelve), there may be event-based compliances for the One Person Company.

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