



# Annual Compliance Calendar -

## DEEMED PUBLIC LIMITED

### COMPANY

**Dated: March 29, 2025,**  
**Editorial No 970**

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#### **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 March 2025.

Even no exemptions have been granted to the Deemed Public Limited Companies under the Companies Act, 2013.

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#### **Meaning of a Public Company:**

"Public Company" means a Company which—

(a) is not a Private Company

**Provided** that a company which is a subsidiary of a Company, not being a Private Company, **shall be deemed to be Public Company** for the purposes of this Act even where such subsidiary Company continues to be a Private Company in its articles;

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#### **A. Deemed Public? How to check?**

*“A company which is a subsidiary of a company, not being a private company, shall be deemed to be public company for the purposes of this Act even where such subsidiary company continues to be a private company in its articles”;*

#### **Check points:**

- i. Subsidiary of a Public Company
- ii. Continue with the restrictions mentioned in clause 68 of section 2

As per provision of 'Deemed Public Company' if a private Limited Company is subsidiary of Public Company will be considered as Deemed Public Company.

Date of becoming a deemed Limited Company

The private company becomes deemed limited immediately upon, became subsidiary of public Company.

**B. Restrictions! Deemed Public: -**

All the provisions of Public Company applicable on deemed public Company except following below given restriction as mentioned in Article of Association of Company:

- i. Restricts the right to Transfer its shares;
- ii. Limits the number of its Members to Two Hundred;
- iii. Prohibits any Invitation to The Public to subscribe for any securities of the company;

Along with provisions applicable on public Company it has to comply with the restriction mentioned above.

**ANNUAL COMPLIANCES FOR  
DEEMED PUBLIC COMPANY:**

S. No.	Forms	Section & Rules	Particular of Compliance	
QUARTER- APRIL TO JUNE				
1.	Receipt of MBP-1 (DG)	184(1)	<b>Form MBP- 1</b>	Every Director of the Company in 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 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> 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)</p> <ul style="list-style-type: none"> <li>• <b>October to March - 30<sup>th</sup> April</b></li> <li>• <b>April to Sep- 31st October</b></li> </ul>
4.	Half Yearly Return  (May) (DG)	Rule 9A(3)	<b>PAS-6</b>	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:

				<ul style="list-style-type: none"> <li>• <b>October to March - 30<sup>th</sup> May</b></li> <li>• <b>April to Sep - 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 30th June in respect of return of Deposit and Particulars not considered as Deposit as on 31 <sup>st</sup> March.
<b>QUARTER- JULY TO SEPTEMBER</b>				
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	<p>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 Acts.</p> <p>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 MD, if there is any.</p>	
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.	Filing of Resolution with ROC (DG)	Section 117 read with 179	<b>MGT-14</b>	Public Company required filing this form with the ROC within 30 days of the approval of the Directors' Report and the Financial Statement with ROC.
10.	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.	
11.	Circulation of Notice of AGM(DG)	101 & SS	Notice of the Annual General Meeting will be sent to all the : <ul style="list-style-type: none"> <li>• Directors,</li> <li>• Members,</li> <li>• Auditors</li> <li>• Debenture Trustees.</li> </ul>	
12.	Circulation of Financial Statement & other relevant Dox (DG)	136	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.  In case the AGM is called on the shorter notice then above mentioned documents shall be circulated on such shorter period. For holding of the AGM on shorter notice	

			companies need to take the proper approvals as per the Act.	
13.	Annual Form (DG)	Rule 12A	<b>DIR-3</b> <b>KYC</b>	<b>KYC of Directors:</b> All the Directors of the Company shall file this form on or before 30 <sup>th</sup> September every year.
<b>QUARTER- OCTOBER TO DECEMBER</b>				
14.	E- Forms- Annual Form (DG)	137	<b>E-form:</b>  <b>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.
15.	E- Forms Filing Requirements  Annual Form (DG)	92	<b>E-form:</b>  <b>MGT-7</b>	<b>Annual Return:</b> Every Company will file its Annual Return within 60 days of holding of the Annual General Meeting.

				<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 Public Company should be signed by a Company Secretary in Practice or in employment</p>
16.	Certification of Annual Return (DG)	92	<b>MGT-8</b>	<b>Public 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.
<p><b>QUARTER- JANUARY TO MARCH</b></p> <p>There is no mandatory compliance for this quarter.</p>				
17.	Board Meetings (DG)	173 & SS-I		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 two meetings should not be more than 120 (One hundred twenty) days.
18.	Maintenance of Statutory Registers (DG)	88 and other sections		<p>Company will maintain the following mandatory Registers:</p> <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 Registers of Related Party transaction etc</li> </ul>

19.	Appointment of Auditor (DG)	139	<b>E-form ADT-1</b>	The Auditor will be appointed for 5 (Five) years and form ADT-1 will be filed for a 5-year appointment within 15 days of the Annual General Meeting.
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Above mentioned 17 (Seventeen) Compliances are mandatory annual compliances for the Public Company.

Except above 17 (Seventeen), there may be event-based compliances for the Public Company.

### **LIMIT BASED ANNUAL COMPLIANCES FOR**

#### **PUBLIC LIMITED COMPANIES:**

<b>S. No.</b>	<b>Forms</b>	<b>Section &amp; Rules</b>	<b>Particular of Compliance</b>	
20.	E- Forms Filing Requirements	196	<b>MR-1</b>	Return of the Appointment and Re-appointment of the Managing Director or the Whole Time Director or the Manager or KMP.
21.		117	<b>MGT-14</b>	Appointment and change in any term of appointment of Managing Director
22.		149	<b>DIR- 12</b>	Appointment of the Independent Director.
23.		149	<b>DIR- 12</b>	Appointment of the Women Director.
24.		138	<b>MGT-14</b>	Appointment of the Internal Auditor.
25.	Secretarial Audi	204	All the below mentioned Company are required to obtain a Secretarial Audit report from the Practicing Company Secretary such report will be part of the Directors' Report (MR-3).	
			a) All the Listed Companies	

			<p>b) Every Public Company having;</p> <ul style="list-style-type: none"><li>• Paid-Up Share Capital of Rs. 50 Crore (fifty crore rupees) or more; or</li><li>• Every Public Company having a Turnover of Rs. 250 Crore (two hundred fifty crore rupees) or more</li><li>• every company having outstanding loans or borrowings from banks or public financial institutions of one hundred crore rupees or more</li></ul>
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