

Annual Compliance Calendar



LISTED COMPANY

**Dated: March 29, 2025,
Editorial No 972**

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.

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.

After the commencement of the Companies Act, 2013 from 01st April 2014, the Compliance requirement of the Companies have been increased like MSME-1, BEN-2, Dematerialization of Shares, DPT-3 etc. Even no exemptions have been granted to the Listed Companies under the Companies Act, 2013.

Meaning of Listed Company:

(52) "listed company" means a Company which has any of its securities listed on any recognised stock exchange.

Important Features of Listed Companies:

- i. All the shares should be in Demat.
- ii. Provisions of Secretarial Auditor shall be applicable on Listed Companies.
- iii. Loan to the Directors and relative of the Directors are strictly prohibited.

- iv. Needs to file MGT-14 for all the resolutions passed u/s 179(3).
- v. Provisions of KMP, MD and WTD are Applicable on the Listed Companies.
- vi. Remuneration to the Directors are restricted as per Section 197 of the Companies Act, 2013.
- vii. Independent Directors are mandatory to appoint.
- viii. Women Directors are mandatory to appoint.
- ix. CS are mandatory to appoint
- x. CEO/ CFO are mandatory to appoint.

**ANNUAL COMPLIANCES FOR
LISTED 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 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	164(2) 143(3)(g)	Form DIR - 8	Every Director of the Company in each Financial

	(DG)			Year will submit with the Company disclosure of non-disqualification.
3.	Half Yearly Return (DG)	Section 405	MSME-1	<p>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)</p> <ul style="list-style-type: none"> • October to March - 30th April • April to Sep - 31st October
4.	Yearly Return (June) (DG)	Section 73 Rule 16	E-form DPT-3	<p>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.</p>
QUARTER – II - JULY TO SEPTEMBER				
5.	Approval of Financial Statement	134	Preparation and Approval of Financial Statement. The auditors' report shall be attached to every financial statement	

	(DG)		Every Listed Company is required prepare its Financial Statement in Extensible Business Reporting system.	
6.	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 Acts.	
			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.	
7.	Secretarial Audit (DG)	Section 204	All the Listed Companies are required to appoint a Practicing Company Secretary for Secretarial Audit by filing e-form MGT-14.	
8.	Filing of Resolution with ROC (DG)	Section 117 read with 179	MGT-14	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.
9.	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.	

10.	Notice of AGM (DG)	101 & SS-II	<p>Every Notice of the Annual General Meeting will be prepared as per Section 101 of the Companies Act 2013 and Secretarial Standard – II.</p> <p>Every Listed Company will give e-voting facility.</p>
11.	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"> • Directors, • Members, • Auditors • Debenture Trustees.
12.	Circulation of Financial Statement & other relevant Documents (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 the 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>

13.	Annual Form (DG)	Rule 12A	DIR-3 KYC	KYC of Directors: All the Directors of the Company shall file this form on or before 30th September every year.
QUARTER – III - OCTOBER TO DECEMBER				
14.	E- Forms- Annual Form (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, Cash flow statement, Directors' Report and Auditors' Report in this form within 30 days of holding of the Annual General Meeting in XBRL Format.
				Attachment: XML file of XBRL and PDF File of Balance Sheet, Statement of Profit & Loss Account, Cash Flow Statement, Directors' Report, Auditors' Report and the Notice of the AGM.
15.	Report of AGM (DG)	121	MGT-15	Report on AGM: Company shall prepare a Report on each AGM and file same with ROC within 30 days of AGM.

16.	E- Forms Filing Requirements Annual Form (DG)	92	E-form: MGT-7	Annual Return: Every Company will file its Annual Return within 60 days of holding of the Annual General Meeting. Annual Return will be for the period from 1 st April to 31 st March. Annual Return of Every Public Company should be signed by a Company Secretary in employment.
17.	Certification of Annual Return (DG)	92	MGT-8	Listed Companies shall submit a Certificate from a Company Secretary in Practice as an attachment to MGT-7.
QUARTER – IV - JANUARY TO MARCH There is no mandatory compliance for this quarter under Companies Act.				
18.	Board Meetings (DG)	173 & SS-I	Every Company shall hold a minimum number of FOUR 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.	

19.	Maintenance of Statutory Registers (DG)	88 and other sections	Company will maintain the following mandatory Registers: <ul style="list-style-type: none"> • Register of Director, • Registers of Director Shareholding, • Registers of Members • Registers of Transfer • Registers of Related Party transaction etc 	
20.	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 within 15 days of the Annual General Meeting.
Above mentioned 20 (Twenty) Compliances are mandatory annual compliances for the Listed Company. Except above 20 (Twenty), there may be event-based compliances for the Listed Company.				
21.	E- Voting (DG)	108	Voting Through Electronic Means: It is mandatory for the Listed Company to provide e-voting facility to the Shareholders.	
22.	Postal Ballot (DG)	110	Voting Through Postal Ballot: There are certain Items for which it is mandatory for the Company to provide Postal Ballot Facility.	

23.	Secretarial Audit Report (DG)	204	A Listed Company is required to get the Secretarial Audit of the Company done a Practicing Company Secretary and a report in form of MR-3 will be a part of the Directors' Report.
24.	Internal Auditor (DG)	138	All the Listed Companies are required to appoint an Internal Auditor by filing e-form MGT-14.
25.	Audit Committee (DG)	177	A Listed Company is required to constitute its Audit Committee and the meetings of the Committee will be as per Secretarial Standard- I.
26.	Nomination & Remuneration Committee (DG)	178	A Listed Company is required to constitute its Nomination & Remuneration Committee and the meetings of Committee will be as per Secretarial Standard- I.
27.	Stake Holder Relationship Committee (DG)	178	A Listed Company is required to constitute its Stake Holder Relationship Committee and the meetings of Committee will be as per Secretarial Standard- I.
28.	Vigil Mechanism (DG)	178	A Listed Company is required to constitute a policy of vigil mechanism.

Above mentioned 28 (Eight) Compliances are mandatory annual compliances for the Listed Company.

Except above 28 (Twenty-Eight), there may be event-based compliances Companies.

**ANNUAL COMPLIANCES FOR
LISTED COMPANY – UNDER LODR:**

QUARTERLY COMPLIANCE		
S. No.	Regulation reference	Timeline
1	Regulation 31 (1) (b)- Shareholding Pattern	Within 21 days from the end of the quarter
2	27(2)(a) – Corporate Governance Report	Within 21 days from the end of the quarter.
3	Regulation 33 (3) (a) - Financial Results along with Limited review report/Auditor's report	Within 45 days from the end of the quarter.
4	Reconciliation of share capital audit report	Within 30 days from the end of the quarter.
5	Regulation 13 (3) - Statement of Grievance Redressal Mechanism	Within 21 days from the end of the quarter.
6	Regulation 32 (1) - Statement of deviation(s) or variation(s).	Within 45/60 days from the end of the quarter

HALF YEARLY COMPLIANCE		
S. No.	Regulation reference	Timeline
1	Regulation 23 (9) - Disclosures of related party transactions - The listed entity shall make such disclosures every 6 months within 15	Within 15 days of publication of Financial results

	days from the date of publication of its standalone and consolidated financial results. The listed entity shall also make such disclosures every 6 months on the date of publication of its standalone and consolidated financial results with effect from April 1, 2023	
--	--	--

ANNUAL COMPLIANCE		
S. No.	Regulation reference	Timeline
1.	Regulation 7 (3) - Share Transfer Agent – Compliance Certificate	Within 30 days from the end of financial year
2.	Regulation 14 - Fees and other charges to be paid to the recognized stock exchange(s)	Within one month from the end of March 31
3.	Regulation 24A - Secretarial Compliance Report	within 60 days from the end of the financial year
4.	Regulation 26 (3) - Annual affirmations for compliance with code of conduct -	At the 1st BM in every Financial Year
5.	Regulation 33 (3) (d) - Financial Results along with the Auditor's Report: Download Regulation	Within 60 days from the end of the financial year
6.	Regulation 34(1) & 36(2) – Annual Report	Not later than the day of commencement of the dispatch to its shareholders and not less than 21 days before the Annual General Meeting

7.	Regulation 40 (10) - Transfer or transmission or transposition of securities (process should be complete within 15 days of receipt, provided there should be no error in the documents)	Within 30 days from the end of the financial year
8.	Circular No. SEBI/HO/DDHS/CIR/P/2018/144 - Initial Disclosure requirements for large entities	Within 30 days from the beginning of the FY
9.	Circular No. SEBI/HO/DDHS/CIR/P/2018/144 - Annual Disclosure requirements for large entities	Within 45 days of the end of the FY
10.	Regulation 40 (9) - Certificate from Practicing Company Secretary.	Within 30 days of the end of the financial year.
11.	Regulation 44(3) - Submission of Voting Results to Stock Exchange	Within two working days of the conclusion of General Meeting

Event Based Compliance under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015		
S. No.	Regulation reference	Timeline
1.	Regulation 7(5) - Intimation of appointment of Share Transfer Agent	Within 7 days of Agreement with RTA
2.	Regulation 28 (1) - In-principal approval of recognized stock exchange(s)	Before issuing securities
3.	Regulation 29 (1) (b) to (f) and Regulation 29(2) - Prior intimation of Board meeting for Buyback, Dividend, Raising of Funds, Voluntary Delisting, Bonus, etc.	At least two working days in advance, excluding the date of the intimation and date of the meeting

4.	Regulation 29 (1) (a) and Regulation 29(2) - Prior intimation of Board meeting for Financial Results	At least five days in advance (excluding the date of the intimation and date of the meeting)						
5.	Regulation 29(3) - Prior intimation of Board Meeting for alteration in nature of securities etc.	At least eleven working days in advance						
6.	Regulation 30 (6) - Disclosure of events or information	<div>Disclose to stock exchange(s) of all events, as specified in Part A of Schedule III, or information as soon as reasonably possible and not later than the following:</div> <table><tr><td>(a)</td><td>30 minutes from the closure of the meeting of the board of directors in which the decision pertaining to the event or information has been taken</td></tr><tr><td>(b)</td><td>12 hours from occurrence of the event or information, if it originates from within the listed entity.</td></tr><tr><td>(c)</td><td>24 hours from occurrence of the event or information, if it does not originate from within the listed entity</td></tr></table>	(a)	30 minutes from the closure of the meeting of the board of directors in which the decision pertaining to the event or information has been taken	(b)	12 hours from occurrence of the event or information, if it originates from within the listed entity.	(c)	24 hours from occurrence of the event or information, if it does not originate from within the listed entity
(a)	30 minutes from the closure of the meeting of the board of directors in which the decision pertaining to the event or information has been taken							
(b)	12 hours from occurrence of the event or information, if it originates from within the listed entity.							
(c)	24 hours from occurrence of the event or information, if it does not originate from within the listed entity							

7.	Regulation 30 (11) - Top listed entities to verify market rumours	Top 100 listed entities and thereafter the Top 250 listed entities with effect from the date as may be specified by the Board ¹ shall confirm, deny or clarify any reported event or information in the mainstream media that rumours of an impending specific material event or information as soon as reasonably possible and not later than 24 hours from the reporting of the event or information.
8.	Regulation 31(1)(a) - Shareholding Pattern prior to listing of securities	One day prior to listing of securities
9.	Regulation 31(1)(c) - Shareholding Pattern in case of capital restructuring	Within 10 days of any change in capital +/- 2%
10.	Regulation 37(2) - Draft Scheme of arrangement	Obtain observation letter or No-objection letter from the stock exchange(s) before filing the scheme with any court or tribunal

11.	Regulation 39(3) - Loss of share certificates and issue of the duplicate certificates	Within two days of getting information
12.	Regulation 44(3) - Voting Results	Within two working days of conclusion of General Meeting
13.	Regulation 45(3) - Change in name	A Certificate from Practicing CA to be annexed in explanatory statement to the notice seeking shareholder's approval for change in name. The certificate shall state that all compliances with regard to change in name of the listed entity have been complied with.
14.	Regulation 46 - Website	The listed entity shall maintain a functional website containing the basic information about the listed entity.

Author - CS Divesh Goyal, GOYAL DIVESH & ASSOCIATES Company Secretary in Practice from Delhi and can be contacted at csdiveshgoyal@gmail.com).

Disclaimer: The entire contents of this document have been prepared based on relevant provisions and as per the information existing at the time of the preparation. Although care has been taken to ensure the accuracy, completeness, and reliability of the information provided, I assume no responsibility, therefore. Users of this information are expected to refer to the relevant existing provisions of applicable Laws. The user of the information agrees that the information is not professional advice and is subject to change without notice. I assume no responsibility for the consequences of the use of such information.

IN NO EVENT SHALL I SHALL BE LIABLE FOR ANY DIRECT, INDIRECT, SPECIAL OR INCIDENTAL DAMAGE RESULTING FROM, ARISING OUT OF OR IN CONNECTION WITH THE USE OF THE INFORMATION