

This document has been compiled as service to our clients. Although we have taken utmost care to compile these charts, we recommend that you seek professional advice and go through relevant notification, circular, press note prior to initiating action on specific issues.

ANNUAL COMPLIANCES FOR SMALL COMPANY (updated till 1st Aug 2020):

S. No.	Forms	Section & Rules	Particular of Compliance		Whether to filed with ROC
1.	Receipt of MBP-1 (Apr-Jun)	184(1)	Form MBP- 1	Every Director has to disclose his concern or interest in any Company or companies or bodies corporate (including shareholding interest), firms or other association of individuals, in First Meeting of the Board of Director in each Financial Year by giving a notice in writing in this form. 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.	No
2.	Receipt of DIR- 8 (Apr-Jun)	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 under section 164(2).	No
3.	Delay in the Payment to MSME Vendor - Half Yearly Return	405	MSME- 1	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 for period more than 45 days) October to March - 30th April April to Sep - 30th October	Yes
4.	Return of Deposit Yearly Return (June)	Section 73 Rule 16	E-form DPT-3	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.	Yes
5.	Holding of AGM (Apr to Sep)	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.	No
6.	Notice of AGM	101 & SS-II		21 clear days notice of AGM to be sent to following: • All Directors, Members, Statutory Auditor.	Yes with AOC4

				<p>Every Notice of Annual General Meeting will be prepared as per Section 101 of Companies Act 2013 and Secretarial Standard – II.</p> <p>AGM can be called on Shorter Notice. For holding of the AGM on shorter notice, companies need to take the proper approvals as per the Act.</p>	
7.	Circulation of Financial Statement & other relevant Doc	136		<p>Company will send to the members of the Company approved Financial Statement, Directors' Report and Auditors' Report with Notice at least 21 clear days before the Annual General Meeting. (Except in case of AGM is called on Shorter Notice)</p> <p>In case the AGM is called on shorter notice then above mentioned documents shall be circulated on such shorter period.</p>	No
8.	Directors' Report	134		<p>Directors' Report shall be prepared by mention of all the information required for Small Company under Section 134 read with relevant rules and relevant provisions of other Act.</p> <p>It should be signed by the "Chairperson" authorized by the Board, where he is not so authorized by at least 2 Directors.</p>	Yes with AOC4
9.	Annual Form	Rule 12A	DIR-3 KYC	All the Directors of the Company shall file this form on or before 30th September every year.	Yes
10.	E- Forms Filing Requirements	137	E- form: AOC-4	<p>Financial Statement: Company is required to file its Balance Sheet along with Statement of Profit and Loss Account and Directors' Report in this form.</p> <p>Attachment: Notice of AGM, Directors' Report, Auditors' Report, Balance Sheet and Statement of Profit & Loss Account with relevant annexures and Notes.</p>	Yes
		92	E- form: MGT-7	<p>Annual Return: Every Small Company will file its Annual Return within 60 days of holding of Annual General Meeting. Annual Return will cover transaction for the period 1st April to 31st March.</p>	Yes

				Annual Return of Every Private Company (Except Small Company) should be signed by a Company Secretary in Practice.	
	Certification of Annual Return	92(2)	Form: MGT-8	This form to be submitted as an attachment to annual return in E-form MGT-7. Annual Return of Private Company 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.	Yes, With MGT-7
11.	Board Meetings	173 & SS-I		At least four board meetings in a year, and the interval between two board meetings should not exceed a period of 120 days. However, in the case of small companies, there is an exception for start-ups. Private Limited Companies are allowed to conduct at least two board meetings instead of four as all start-ups are considered as small companies. Every Company shall hold a minimum number of Two Meetings of its Board of Directors every year in such a manner that Minimum gap between both the meetings not less than 90 (Ninety) days.	Required to be filed in case of specific event
12.	Appointment of Auditor	139	E-form ADT-1	Auditor can be appointed for 1 (one) to 5 (Five) year i.e. One AGM to next five AGM and form ADT-1 has to be filed accordingly within 15 days of the appointment.	Yes
				In case of auditor appointed for more than one year, there is no need to file ADT-1 every year till his tenure expires. Shareholders have to only ratify the appointment of auditor every year in AGM.	No
Above mentioned 12 (Twelve) Compliances are mandatory yearly compliances for the Small Private Limited Company. Except these, there may be event-based or requirement based compliances for the Small Company.					

Event-based compliances & Filings

1. Change in Authorized or Paid-up Share Capital of the Company.
2. Allotment of Shares
3. Transfer of shares
4. Appointment or Change of Directors.
5. Appointment or Change of Auditors.
6. Loans are given to other Companies.
7. Loans to Directors (only if the company complies with Section 185)
8. Change of address

9. Creation or satisfaction of Charges
10. Opening or closing of bank accounts or change in authorized signatories – No need to file with ROC

These are only few examples of Event based compliance.

Maintenance of Statutory Registers or books (Sec 88 and other sections):

Company has to maintain the following Registers mandatorily in prescribed format under the Companies Act, 2013 Read with New Companies Rules:

- # Register of Director
- # Registers of Director Shareholding,
- # Registers of Members
- # Registers of Transfer
- # Register of Renewed and Duplicate Share Certificate
- # Registers of Related Party transaction
- # Register of Beneficial Owner
- # Register of Deposits
- # Register of Securities Bought back
- # Register of Debenture Holder

All company has to maintain **minute book** of each and every meeting held by the company with signature of chairman of the meeting.

Requirement based Compliance as and when notified by MCA

- 1) Active Co.

CFSS-2020

Due to Covid Pandemic MCA vide Circular no.12/2020 dated 30/03/2020 has given relaxation in filing form till Sep2020 except Increase in Authorised Capital (SH-7), Charge related (CHG-1, CHG-4, CHG-8 & CHG-9).

Company and LLP can file all pending forms till Sep 2020 without late filing fee. But to avail this relaxation company has to file CFSS form between 1st October 2020 to 31st December 2020 with SRN number of all forms for which relaxation is required.

There is no any fee to be paid for filing this form.

Also applicable to non-compliant companies & LLP