



ROC COMPLIANCES FOR THE FINANCIAL YEAR 2021-22

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Mandatory Compliances for Private Company			
S. No.	Title	Form	Compliance
1	Company Name Board	–	Every Company shall paint or affix the name and address of registered office and keep the same painted/affixed, outside every office or place in which its business is carried on, in legible letters.
2	Letter Head of Company	–	Every Company shall get its name, address of registered office, CIN, telephone and email printed on all business letters, billheads, letter papers.
3	First Board Meeting	–	First Meeting of Board of Directors is required to be held within 30 days of Incorporation of Company. Notice of BM must be sent to every director at least 7 days before the meeting.
4	Subsequent Board Meetings	–	Minimum 4 Board Meetings to be held every year with not more than 120 days gap between two meetings. In case of small company, it is sufficient to conduct only two Board Meetings.
5	Disclosure of Interest by director	MBP-1	Every Director shall at the first Board Meeting in which he participates as a Director should disclose his concern or interest in other entities which shall include his shareholding.
6	Issuing of Share Certificate		The Company is required to issue Share Certificates to the subscribers of memorandum within 60 days of Incorporation of Company.
7	Resident Director		Every Company is required to appoint at least one Director who has stayed in India for a total period of not less than 182 days in the previous calendar year.
8	Appointment of Director	DIR-2 DIR-12	Every person to be appointed as Director shall provide his consent in Form DIR-2 and such consent shall be filed by the Company with ROC in Form DIR-12 , within 30 Days of appointment.
9	Qualification of Director	DIR 8	Declaration from Director at the time of appointment or reappointment in Form DIR-8
10	Resignation by Director	DIR 12	Director shall intimate his resignation to the Company, which the Company shall file with ROC in Form DIR-12 in 30 days
11	Annual General Meeting		Every Company is required to hold an Annual General Meeting on or before 30th September every year. A 21 clear days' notice is required to be given for the same.
12	Alteration in MOA and AOA		Very alteration of Articles and Memorandum shall be filed with Registrar together with copy of altered Articles, notice of meeting and SR within 30 days of passing Special Resolution . Every alteration made in MOA and AOA shall be noted in every copy thereof

13	Annual Return	MGT-7	Every company shall file its Annual Return within 60 days of holding the AGM or where no AGM is held within 60 days from the date on which the AGM should have been held.
14	Financial Statements	E-form AOC-4 & E-form AOC-4 CFS	Company is required to file its financial statements duly adopted at the AGM of the company with the Registrar within 30 days of the date of AGM or in case financial statements are adopted in the adjourned AGM, within 30 days of the date of adjourned AGM.
15	Certification of Annual Return	MGT-8	The annual return filed by a listed company or a company having paid up share capital of Rs. 10 Crores or more or turnover of Rs. 50 crores or more shall be certified by a Company Secretary in Practice.
16	Appointment of Company Secretary		Private Company having paid up share capital of Rs. 5 crores or more is required to appoint a whole time Company Secretary.
17	Board Report's		Directors' Report shall be prepared in a manner which shall include all the information required under Section 134. It should be signed by the "Chairperson" authorized by the Board, and where he is not so authorized, by at least 2 Directors one of whom shall be a managing director or by the director where there is one director.
18	Directors' Report		Directors' Report is to be filed covering all the information required for Small Company under Section 134 within 30 days of AGM along with Form AOC-4 . It should be signed by the "Chairperson" authorized by the Board, where he is not so authorized by at least 2 Directors.
19	Register	MGT-1 MGT-2	Company shall keep & maintain the following mandatory Registers:
		MGT 3	Register of Members,
		SH 2	Register of debenture-holders,
		SH 3	Register and Index of Beneficial Owners
		SH 6	Register Of Renewed and Duplicate Share Certificates
		SH 10	Register Of Sweat Equity Shares
		CHG 7	Register Of Employees Stock Option
		MBP 2	Register Of Securities Bought Back
		MBP 3	Register Of Deposits
		MBP-4	Register of any other security holders.
		BEN 4	Register Of Charges
			Register Of Directors & KMPS and Their Shareholding
			Register Of Loans and Guarantee
			Register Of Investments Not Held In Its Own Name By The Company
	Register Of Contracts or Arrangements in Which Directors Are Interested		
20	Resolution	MGT-14	Copy of every resolution (with explanatory statement, if any) or Agreement for the specified matters to be filed with ROC in Form MGT-14 within 30 days .
21	Minutes of Meeting		Minutes of every general meeting, Creditors, Board and Committee shall be prepared and kept within 30 days of conclusion of every meeting concerned.
22	Appointment of Auditor	ADT-1	To be filed in less than 15 days from the conclusion of AGM. Every company should intimate the ROC about the appointment of an auditor.
23	Return of Deposits	DPT-3	Every company needs to file this return furnishing information about deposits and/or outstanding receipt of loan or money other than deposits
24	Director KYC submission for DIN holders	DIR-3 KYC	Director KYC submission for DIN holders as of 31 March 2021. Every person who has a DIN allotted and the status of the DIN is 'Approved'.

25	Foreign Liabilities and Assets Annual Return	FLA Return	To be Submitted by all the companies which have received FDI and/or made overseas investment in any of the previous year(s), including the current year. Generally, the filing of the FLA annual return has to be done before the 15 of July of the respective year. The Reserve Bank of India (RBI) has extended the last date for filing Annual Return of Foreign Liabilities and Assets (FLA) to 31st July, 2021 .
26	Micro and small enterprise suppliers Return	FORM MSME-1	Furnishing half-yearly return with ROC in respect of outstanding payments to Micro or Small Enterprises. Form MSME-1 is required to file two times in the month of May, 2019 : <ul style="list-style-type: none"> • From April to September- 31st October,2021 • From October to March - 30th April

Mandatory Compliances for Limited Liability Partnership

S. No.	Title	Form	Compliance
1	Filing LLP Annual Return	Form 11	Every LLP is required to file Annual Return in Form 11 to the Registrar within 60 days from the closure of financial year i.e. Annual Returns have to be filed on or before 30th May every year.
2	Filing of Statement of Account & Solvency	Form 8	Every LLP is required to prepare and close its accounts until the 31st March every year. Form 8 is to be filed by at least two Designated Partners with the Registrar within 30 days after completion of six months of Financial Year i.e. 30th October every year.
3	LLP Agreement & Changes	Form 3	This Form is required to be filed for Information with regard to limited liability partnership agreement and changes, if any, made therein.
4	For appointment, cessation and change in name/address/designation of a designated partner.	Form 4	This Form is required to be filed for every appointment, cessation and change in name/address/designation of a designated partner or partner. After admitting the partner, the LLP should file Form 4 within 30 days from the date of admission

Disclaimer



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