

## CORPORATE SECRETARIAL

S.No	PARTICULAR	COMPLIANCE DESCRIPTION	FREQUENCY	FILING DATES
1	DIR-3 KYC	KYC form for all directors	Annual	30th September
2	DPT-3	Return of Deposit to be filed with the Registrar	Annual	30th June
3	MSME-1	Half-yearly return for informing outstanding payment to micro and small scale vendors	Half-Yearly	<ul style="list-style-type: none"> <li>• 30th April</li> <li>• 30th October</li> </ul>
4	BEN - 2	Return to the Registrar in respect of declaration regarding Significant Beneficial Ownership	N.A.	Within 30 days from the date of receipt of declaration in Form BEN-1
5	AOC-4	Filing of Financial statement with Registrar of Companies (ROC)	Annual	Within 30 days of AGM (last date for AGM is 30-September)
6	AOC-4 CFS	Filing of consolidated financial statements & other documents with the Registrar of Companies (ROC)	Annual	Within 30 days of AGM (last date for AGM is 30-September)
7	AOC-4 XBRL	Filing of XBRL document in respect of financial statement & other documents with Registrar of Companies (ROC)	Annual	Within 30 days of AGM (last date for AGM is 30-September)
8	Form MR-3	Submission of Secretarial Audit Report	Annual	Submitted with Board Report along with AOC-4 (XBRL)
9	MGT-7	Annual Return	Annual	Within 60 days of AGM (last date for AGM is 30-September)
10	MGT-8	To be filed by a listed company or a company having paid-up share capital of INR 10 crore or more or turnover of INR 50 crore or more (certified by a Company Secretary in practice)	Annual	To be filed along with MGT-7
11	MGT-14	Filing of Resolutions and agreement to the Registrar of Companies (ROC)	Event Based	Within 30 days of passing of Resolution
12	ADT-1 (If Applicable)	Notice to Registrar by Company for appointment of Auditor. (Usually auditor's appointment is confirmed during AGM)	N.A.	Within 15 days of appointment of auditor
13	CRA-2	Form of intimation of appointment of Cost Auditor by the Company to Central Government (within 30 days of the Board Meeting in which such appointment is made or within a period of 180 days of the commencement of the financial year whichever is earlier)	Event Based	Within 30 days of the Board Meeting
14	CRA-4	Form for filing Cost Audit Report to the Central Government	N.A.	Within 30 days from Cost Audit Report
15	PAS-6	Form for Reconciliation of Share Capital Audit Report on half yearly basis	Half-Yearly	60 days from the date of the conclusion of each half year
16	LLP-11	Annual Return of LLP	Annual	30th May
17	LLP-8	Statement of Accounts and Solvency	Annual	30th October

## SECURITIES & EXCHANGE BOARD OF INDIA

S.No	PARTICULAR	COMPLIANCE DESCRIPTION	FREQUENCY	FILING DATES
<b>SEBI (LODR) Regulation, 2015</b>				
1	Compliance Certificate in relation to share transfer facility	Ensuring share transfer facility are maintained	Half-Yearly	<ul style="list-style-type: none"> <li>• 30th April</li> <li>• 31st October</li> </ul>
2	Statement of Grievance Redressal Mechanism	Details of Investors Complaints	Quarterly	<ul style="list-style-type: none"> <li>• 21st April</li> <li>• 21st July</li> <li>• 21st October</li> <li>• 21st January</li> </ul>
3	Secretarial Compliance Report	Broad check on compliances of SEBI Regulations and Circular	Annual	30th May every year
4	Corporate Governance Report	Compliance report on corporate governance	Quarterly	<ul style="list-style-type: none"> <li>• 15th April</li> <li>• 15th July</li> <li>• 15th October</li> <li>• 15th January</li> </ul>
5	Share Holding Pattern	Statement showing holding of securities and shareholding pattern	Quarterly	<ul style="list-style-type: none"> <li>• 21st April</li> <li>• 21st July</li> <li>• 21st October</li> <li>• 21st January</li> </ul>
6	Submission of Deviations or Variations	Indicating Deviations in public issue, rights issue, preferential issue	Quarterly	<ul style="list-style-type: none"> <li>• 14th August</li> <li>• 14th November</li> <li>• 14th February</li> <li>• 30th May</li> </ul>
7	Financial Results	Standalone financial results on the basis of accrual accounting policy	Quarterly	<ul style="list-style-type: none"> <li>• 14th August</li> <li>• 14th November</li> <li>• 14th February</li> <li>• 30th May</li> </ul>
8	Financial Results	Standalone financial results on the basis of accrual accounting policy	Annual	30th May every year
9	Certificate related to timely issue of Share Certificate	Certificate from Practicing Company Secretary	Half-Yearly	<ul style="list-style-type: none"> <li>• 31st October</li> <li>• 30th April</li> </ul>
10	Indian Depository Receipt Holding Pattern	Detailed holding pattern for an Indian Depository Receipt	Quarterly	<ul style="list-style-type: none"> <li>• 15th April</li> <li>• 15th July</li> <li>• 15th October</li> <li>• 15th January</li> </ul>
<b>SEBI (Substantial Acquisition of Shares and Takeovers) Regulation, 2018</b>				
11	Disclosure of Aggregate Shareholding	Details of aggregate shareholding and voting rights as of the thirty-first day of March, 31	Annual	7th April every year
<b>SEBI (Depositories &amp; Participants) Regulation, 2018</b>				
12	Audit Report under sebi(D&P)Regulation	Details of change in Share Capital	Quarterly	<ul style="list-style-type: none"> <li>• 30th July</li> <li>• 30th October</li> <li>• 30th January</li> <li>• 30th April</li> </ul>

# RESERVE BANK OF INDIA

S.No	PARTICULAR	COMPLIANCE DESCRIPTION	FREQUENCY	FILING DATES
<b>RBI Act (Related to NBFCs)</b>				
1	NBS - 1 Return	Details of Assets & Liabilities by <i>Deposit Taking NBFC</i>	Quarterly	<ul style="list-style-type: none"> <li>15th April</li> <li>15th July</li> <li>15th October</li> <li>15th January</li> </ul>
2	NBS - 2 Return	Details of Capital Funds, Risk Assets, Assets Classification etc. by <i>Deposit Taking NBFC</i>	Quarterly	<ul style="list-style-type: none"> <li>15th April</li> <li>15th July</li> <li>15th October</li> <li>15th January</li> </ul>
3	NBS - 3 Return	Statutory Liquid Assets by <i>Deposit Taking NBFC</i>	Quarterly	<ul style="list-style-type: none"> <li>15th April</li> <li>15th July</li> <li>15th October</li> <li>15th January</li> </ul>
4	NBS - 4 Return	Details of Public Deposits & Other Liabilities by an NBFC whose Certificate of Registration is Rejected by the Bank	Annual	30th April every year
5	NDSI - 500cr Return	Details of Assets and Liabilities by <i>Non-deposit Taking - Systemically Important NBFC</i>	Quarterly	<ul style="list-style-type: none"> <li>15th April</li> <li>15th July</li> <li>15th October</li> <li>15th January</li> </ul>
6	NBS-7 Return	Details of Capital Funds, Risk Assets, Assets Classification etc. by <i>Non-Deposit Taking Systemically Important NBFC</i>	Quarterly	<ul style="list-style-type: none"> <li>15th April</li> <li>15th July</li> <li>15th October</li> <li>15th January</li> </ul>
7	Branch Information Return	Branch information return for <i>Non-Deposit Taking Systemically Important NBFC &amp; Deposit Taking Systemically Important NBFC</i>	Quarterly	<ul style="list-style-type: none"> <li>15th April</li> <li>15th July</li> <li>15th October</li> <li>15th January</li> </ul>
8	NBS-8 Return	Details of Assets and Liabilities by NBFC with Asset Size between Rs 100 crore & Rs 500 crore	Annual	30th May every year
9	NBS-9 Return	Details of Assets and Liabilities by NBFC with Asset Size below Rs 100 crore	Annual	30th May every year
<b>Foreign Exchange Management Act (FEMA)</b>				
10	FLA Return	Annual Return on Foreign Liabilities & Assets	Annual	15th of July every year
11	ECB 2 Return under FEMA	Report on actual External Commercial Borrowings transactions	Monthly	7th of every subsequent month

## DIRECT & INDIRECT TAX

S.No	PARTICULAR	COMPLIANCE DESCRIPTION	FREQUENCY	FILING DATES
<b>Direct Taxes - Income Tax Act</b>				
1	Corporate Income Tax	Advance tax payment	Quarterly	<ul style="list-style-type: none"> <li>15th June</li> <li>15th September</li> <li>15th December</li> <li>15th March</li> </ul>
2		Return of Income (Form ITR-7 & Form ITR-6)	Annual	<ul style="list-style-type: none"> <li>31st October</li> <li>30th November, if transfer Pricing is applicable</li> </ul>
3	Monthly TDS Deposit	TDS Deposit ( <i>Payment &amp; Returns</i> )	Monthly	7th of every subsequent month
4	Filing of TDS Return ( <i>Salary and Non Salary</i> )	Form 24Q, Form 26Q, Form 27Q	Quarterly	<ul style="list-style-type: none"> <li>31st July</li> <li>31st October</li> <li>31st January</li> <li>31st May (Q4)</li> </ul>
5	Form 16A	Tax Certificate (Non- Salary)	Quarterly	<ul style="list-style-type: none"> <li>15th August</li> <li>15th November</li> <li>15th February</li> <li>15th June</li> </ul>
6	Form 16	Tax (Certificate Salary)	Annual	15th June of the following Financial
7	Form 15CA/15CB	Certification for withdrawing taxes on foreign remittance	Per foreign Remittance	At the time of foreign remittance
8	Form 3CD accompanied by tax auditor Certificate in Form 3CB	Tax Audit (applicable in case of turnover INR 1 crore)	Annual	<ul style="list-style-type: none"> <li>30th September</li> <li>30th November, if transfer Pricing is applicable</li> </ul>
9	Form No. 3CEB	Transfer pricing (applicable in case of foreign related party transactions)	Annual	30th November
10	Form 61A	Specified Financial transaction	Annual	31st May
<b>Indirect Taxes - Goods &amp; Service Tax (GST)</b>				
1	Form GSTR-1 (Details of Outward supplies)	For registered persons having turnover exceeding 1.5 Crore	Monthly	11th day of every succeeding month
2		For registered persons having turnover less than 1.5 crore	Quarterly	<i>Last day of succeeding month from the end of quarter</i>
3	Form GSTR-3B (Monthly Return)	For registered person having aggregate turnover exceeding INR 5 crore. ( <i>Due dates for registered persons with less than INR 5 crore turnover - 22 &amp; 24th of succeeding month, varies for states</i> )	Monthly	20th of every succeeding month
4	Form GSTR-6	Return for Input service distributor (Form GSTR-6)	Monthly	13th of the succeeding month
5	Annual Return - Form (GSTR-9)	GST Audit ( <i>GSTR-9C</i> ) applicable If turnover is INR 2 Crore or more	Annual	31-December following end of financial year
6	Form GSTR-4	Annual Return under Composition Scheme	Annual	30-April following the end of financial year
7	Form CMP-08	Quarterly Return under Composition Scheme	Quarterly	18th day of succeeding month of the end of quarter
8	Form GSTR-7 ( <i>Return of TDS</i> )	Return by Registered persons who are required to deduct tax	Monthly	10th day of every succeeding month
9	Form GSTR-8	Monthly Statement by E-Commerce Operator	Monthly	10th day of every succeeding month

## HR & LABOUR

S.No	PARTICULAR	COMPLIANCE DESCRIPTION	FREQUENCY	FILING DATES
<b>Employee Provident Fund (EPF)</b>				
1	Monthly payments & returns (Un-Exempted)	Monthly filing of Electronic-Challan cum Return (ECR) towards PF Contribution	Monthly	15th of every subsequent month
2	Monthly payments & returns (Exempted)	Monthly filing of Electronic-Challan cum Return (ECR) towards PF Contribution	Monthly	25th of every subsequent month
3	Annual return Under EPF (Exempted)	Filing of Annual return of Exempted Establishment	Annual	25th April every Year
4	Meeting of Board of Trustees	Meeting of Board of Trustees in Exempted Establishment	Quarterly	Once in a three Months
<b>Employee State Insurance Act, 1948 (ESIC)</b>				
5	ECR under ESI	Filing of Electronic-Challan cum Return for Contribution under EPF	Monthly	15th of every subsequent month
6	Return of Contribution Under ESI	Filing of return of contribution within 42 days of termination of contribution period	Half-Yearly	<ul style="list-style-type: none"> <li>• 12th May</li> <li>• 11th November</li> </ul>
<b>Other Labour Laws</b>				
7	<b>Employment Exchanges (Compulsory Notification of Vacancies) Act</b>	Filing of Quarterly Return within 30 days from the end of the Quarter (ER-1)	Quarterly	<ul style="list-style-type: none"> <li>• 30th April</li> <li>• 30th July</li> <li>• 30th October</li> <li>• 30th January</li> </ul>
8	<b>Professional Tax</b>	Payment of Tax and Filing of Return	Monthly / Annual	As per respective State Act & Rules
9	<b>Labour welfare fund</b>	Payment of Contribution & filing of statement	Monthly / Annual	As defined in respective State Rules
10	<b>Sexual Harassment of Women at Workplace</b>	Filing of Annual Report	Annual	31st January or within reasonable time from the end of calendar
11	<b>Shop and Establishment Act</b>	Filing of Annual Report	Annual	As defined in respective State Rules
12	<b>Contract Labour Regulation &amp; Abolition Act (CLRA)</b>	Filing of Returns	Half-Yearly / Annual	<b>Annual - 15th February every year</b> <b>Half Yearly</b> <ul style="list-style-type: none"> <li>• 30th July</li> <li>• 30th January</li> </ul>
13	<b>Inter-State Migrant Workman</b>	Filing of Returns	Half-Yearly / Annual	<b>Annual - 15th February every year</b> <b>Half Yearly</b> <ul style="list-style-type: none"> <li>• 30th July</li> <li>• 30th January</li> </ul>
14	<b>Payment of Bonus Act</b>	Filing of Returns	Annual	1st February every year
15	<b>Payment of Wages Act</b>	Filing of Return <ul style="list-style-type: none"> <li>• 15th February for most of the states</li> <li>• 31st January (West Bengal, Telangana, Tamil Nadu, Andhra Pradesh)</li> <li>• 1st February (Karnataka &amp; HP)</li> </ul>	Annual	As per respective State Act & Rules
16	<b>Minimum wages</b>	Filing of Annual Report <ul style="list-style-type: none"> <li>• 31st December (Bihar, Jharkhand, Karnataka, Tamil Nadu, Puducherry, UP &amp; Uttarakhand)</li> <li>• 31st January: Andhra, Telangana, Chattisgarh</li> <li>• 1st February - Rest of the states</li> </ul>	Annual	As per respective State Act & Rules
17	<b>National and Festival Holidays Act</b>	List of Holidays	Annual	<ul style="list-style-type: none"> <li>• 31st December for display of holidays</li> <li>• 31st January for annual return</li> </ul>