



**RAAM &  
ASSOCIATES LLP**  
COMPANY SECRETARIES & TRADEMARK AGENT &  
IP ATTORNEYS

**MAJOR ROC COMPLIANCE FOR THE F.Y.2023-24**

# MAJOR ANNUAL ROC COMPLIANCE 2023-24

EFORM	BY	TO	DETAILS	DUE DATE
<b>QUARTERLY COMPLIANCE – APRIL – JUNE -2023</b>				
MBP-1	Directors / KMP/Manager	Company	Disclosure of interest by Director in any Company or Companies or Bodies Corporate (including share holding interest), firms or other association of individuals	At the First Board Meeting of the Company at every financial year or wherever there is change in the disclosure of interest of Director, then at the first Board Meeting after such change
DIR-8	Directors / KMP/Manager	Company	Every Director shall inform to the Company about his disqualifications under Section 164(2) of Companies Act, 2013	At the First Board Meeting of the Company at every financial year or wherever there is change in the disclosure then at the first Board Meeting after such changer
MSME 1	Every Company (All Companies who get supplies of goods or services from micro and small enterprises and whose payment to micro and small enterprises suppliers exceed 45 days from acceptance or the deemed acceptance of the goods or services)	ROC	For reporting dues to MSME exceeding 45 days if any on half yearly basis i.e. October 01, 2022 to March. 31, 2023;	Within 1 month from the conclusion of each half year.  <b>30.04.2023</b>

# MAJOR ANNUAL ROC COMPLIANCE 2023-24

EFORM	BY	TO	DETAILS	DUE DATE
<b>QUARTERLY COMPLIANCE – APRIL – JUNE -2023</b>				
PAS – 6	<b>Public Unlisted Company</b>	ROC	Reporting of Reconciliation of Share Capital if shares for shares held in Dematerialised Form (Applicable only to Unlisted Public Company)	Within 60 days of half year end i.e. On or before <b>30.05.2023</b>
DPT-3	Every Company other than Government Company	ROC	to file return of deposits for any outstanding receipt of money or loan by the Company as on 31st March even the same has not been considered as deposits	On or before <b>30.06.2023</b>
<b>QUARTERLY COMPLIANCE – JULY– SEPT-2023</b>				
DIR-3 WEB KYC	Every Director	ROC	Every individual who is holding Director Identification Number (DIN) shall submit Web Based DIR-3 KYC	On or before <b>30.09.2023</b>

# MAJOR ANNUAL ROC COMPLIANCE 2023-24

EFORM	BY	TO	DETAILS	DUE DATE
AGM	Every Company other than OPC	N.A.	Require to hold its Subsequent AGM within 6 months from the end of the financial year	On or before <b>30.09.2023</b>
<b>QUARTERLY COMPLIANCE – JULY– SEPT-2023</b>				
DIR-3 WEB KYC	Every Director	ROC	Every individual who is holding Director Identification Number (DIN) shall submit Web Based DIR-3 KYC	On or before <b>30.09.2023</b>
MGT-14	<b>Public Company (Listed &amp; Unlisted)</b>	ROC	Board Resolution for approval of - i). Annual Accounts ii). Directors Report	Within 30 days of BM accounts approval meeting / signing of accounts

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EFORM	BY	TO	DETAILS	DUE DATE
<b>QUARTERLY COMPLIANCE – OCT– DEC -2023</b>				
ADT-1	Every Company – If applicable	ROC	Intimating appointment of Auditor	Within 15 days of AGM { For e.g. If AGM is 30.09.2023 then due date is on or before 14.10.2023 }
AOC – 4 (STAND ALONE & CONSOLIDATED, IF APPLICABLE )	Every Company	ROC	Filing of Financial Statements as on March 31, 2023	Within 30 days of AGM { For e.g. If AGM is 30.09.2023 then due date is on or before 29.10.2023 }
CSR-2	Every Company_ {If applicable}	ROC	Required to be filed as an addendum/linked to Form AOC-4 or AOC-4 XBRL.	With 30 days of AGM (due date of AOC-4)
DIR-12	Every Company_ {If applicable}	ROC	Regularization of Additional Director to Director	Within 30 days of AGM { For e.g. If AGM is 30.09.2023 then due date is on or before 29.10.2023 }
MSME 1	Every Company (All Companies who get supplies of goods or services from MSME and whose payment to micro and small enterprises suppliers exceed 45 days from acceptance or the deemed acceptance of the goods or services)	ROC	For reporting dues to MSME exceeding 45 days if any on half yearly basis i.e. April 01, 2023 to September. 30, 2023;	Within 1 month from the conclusion of each half year.  <b>31.10.2023</b>

# MAJOR ANNUAL ROC COMPLIANCE 2023-24

EFORM	BY	TO	DETAILS	DUE DATE
MGT – 7 / MGT – 7A	Every Company	ROC	Filing of Annual Return as on March 31, 2023	Within 60 days of AGM { For e.g. If AGM is 30.09.2023 then due date is on or before 29.11.2023 }
PAS – 6	<b>Public Unlisted Company</b> -	ROC	Reporting of Reconciliation of Share Capital if shares for shares held in Dematerialised Form (Applicable only to Unlisted Public Company)	Within 60 days of half year end i.e. On or before <b>29.11.2023</b>
<b>COST AUDITOR – COMPLIANCE</b>				
CRA – 2	Every Company {If applicable}	ROC	Appointment of Cost Auditor for the Financial Year 2023 – 2024, if applicable (Within 180 days from the commencement of every Financial Year }	Within 30 days from the date of Appointment
CRA – 4	Every Company {If applicable}	ROC	Approval of Cost Audit Report for the Financial Year 2022 – 2023, if applicable	Within 30 days of Approval of Cost Audit Report

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Aforesaid compliances are informative in nature & provided on quarterly basis for your better understanding & planning for compliance within time period;

In case of AOC-4 , MGT-7 & 7A , CRA-2 & CRA-4 compliance quarter may change depending up on the date of actual event; The above chart/calendar is on assumption that the date of event is on the last day;

In case of DIR-3 KYC ;

i) Time period of compliance is on or before 30th September; so compliance can be done either Quarter I or Quarter II ;

ii). If there are any changes in Director's KYC then prompt filing eForm DIR-6 for updation of records shall be required & subsequently, filing of eForm DIR-3 KYC;

Apart from the above, there may be additional compliances as prescribed under Companies Act, 2013 based on the events/ non-ordinary transactions;

MCA may introduce various new compliance(s) applicable to all or prescribed Companies. Such new Compliance(s) are not included above;

MCA may based on, prevailing circumstances due to transition of system modify/extend the time period for compliance(s);

It is strictly advisable to client(s) for consulting your professional consultant(s) for better understanding and ensure that all compliance done on timely basis.

## **DISCLAIMER**

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*Thank You!*