



AKANSHA RATHI AND ASSOCIATES (ARACS)

COMPLIANCE CALENDAR 2026-2027

**OFFICE NO B - 508, PLOT NO. 89, MAHAVIR ICON, SECTOR 15, CBD BELAPUR, NAVI MUMBAI, MAHARASHTRA 400614.
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EMAIL: COMPLIANCE@ARACS.IN**



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AKANSHA RATHI AND ASSOCIATES (ARACS)

APPLICABILITY: NON SMALL COMPANIES*

*Non-Small Companies are those Companies having Paid up Share Capital of more than ₹10 Crore or Turnover of more than ₹100 Crores as per the latest audited Financial Statements.

Irrespective of Paid up share capital or Turnover following companies are classified as Non Small Companies:

- Holding Company
- Subsidiary Company
- Section 8 Company
- Company governed under special Act

COVERAGE:

- Companies Act 2013
- Foreign Exchange Management Act (FEMA), 1999
- Prevention of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

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PREFACE

ABOUT US:

ARACS is a peer reviewed Practicing Company Secretary firm based in Navi Mumbai having an experience of 14+ years in handling various legal aspects of Companies, OPCs, Section 8 Companies & LLPs across various portfolios of businesses. ARACS is driven by a highly qualified, passionate, and a dedicated team of Company Secretaries, Chartered Accountants, and Interns. ARACS provides specialized services, Bankable quality at optimized cost helping companies grow ethically and increase their brand value 100X.

OUR SERVICES

- Retainer services to unlisted private or public company
- Due diligence
- Indian subsidiaries set up, providing registered office, resident-director services to them
- FCGPR/FCTRS filing, compounding of FEMA contraventions
- Secretarial audit
- PoSH training sessions including External Member to PoSH committee
- Insolvency assignments including Voluntary liquidator
- Handling funding round compliances
- DPIIT registration
- NBFCs services-RBI Regulatory & Approval Support,Ongoing RBI Compliance & Reporting,Governance, Policies & Controls,Board-Level Advisory

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MONTHLY COMPLIANCES

APRIL

Triggering Provision	Detailed Provision	Statutory Timeline	Applicable Form	Reporting Authority
Section 184	Disclosure of Interest by Director	1st April or in case of change in directorship at the first board meeting held after such change	MBP-1	Board
Section 164	Intimation by director about his/her disqualification u/s 164(1) or 164(2)	1st April	DIR-8	Board
Order dated 22 January 2019 issued under Section 405	Return in respect of outstanding payments to Micro or Small Enterprise	30th April (For October-March)	MSME-1	Registrar of Companies



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MAY

Triggering Provision	Detailed Provision	Statutory Timeline	Applicable Form	Reporting Authority
Rule 9A of Companies (Prospectus and Allotment of Securities) Rules, 2014	Reconciliation of Share Capital Audit Report (Half- Yearly)	30th May (For October-March)	PAS – 6	Registrar of Companies

JUNE

Triggering Provision	Detailed Provision	Statutory Timeline	Applicable Form	Reporting Authority
Rule 16 of Companies (Acceptance of Deposits) Rules, 2014	Return of deposit or particulars of transaction not considered as deposit or both	30th June	DPT-3	Registrar of Companies
Section 173	Quarterly Board Meeting Gap between two Board meeting not to exceed 120 days (Not applicable to Section 8 Companies)	30th June	Not Applicable	Registrar of Companies
Section 148 and Companies (Cost Records and Audit) Rules, 2014	Intimation of Appointment of Cost Auditor	30th June	CRA-2	Registrar of Companies
Rule 12A of Co.(Appointment and Qualification of Directors) Rules 2014	Directors' KYC by every Individual who holds a DIN as on 31st March of a financial year.	30th June	DIR – 3 KYC(Web KYC)	Registrar of Companies

JULY

Triggering Provision	Detailed Provision	Statutory Timeline	Applicable Form	Reporting Authority
FEMA 1999(RBI/2010-11/427 A.P. (DIR Series) Circular No. 45)	Annual return on Foreign Liabilities and Assets (FLA)	15th July	FLA	Reserve Bank of India



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AUGUST

Triggering Provision	Detailed Provision	Statutory Timeline	Applicable Form	Reporting Authority
NIL				

SEPTEMBER

Triggering Provision	Detailed Provision	Statutory Timeline	Applicable Form	Reporting Authority
Section 96	Conducting Annual General Meeting	30th September	Not Applicable	Registrar of Companies
Section 173	Quarterly Board Meeting Gap between two Board meeting not to exceed 120 days For Section 8 Companies-Gap between two meetings shoul not exceed 6 calendar months	30th September	Not Applicable	Registrar of Companies
FEMA 1999 (RBI/2010-11/427 A.P. (DIR Series) Circular No. 45)	Revised Annual return on Foreign Liabilities and Assets (FLA)	30th September	FLA	Reserve Bank of India



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CONTD.....

Triggering Provision	Detailed Provision	Statutory Timeline	Applicable Form	Reporting Authority
Section 148 and Companies (Cost Records and Audit) Rules, 2014	Submission of the Cost Audit Report to the Company by Cost Auditor	30th September	CRA-3	Registrar of Companies



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OCTOBER

Triggering Provision	Detailed Provision	Statutory Timeline	Applicable Form	Reporting Authority
Section 139 of the Companies Act, 2013 and Rule 4(2) of the Companies (Audit and Auditors) Rules, 2014]	Appointment of Auditor (Applicable once in 5 years)	15th October	ADT-1	Registrar of Companies
Section 137	Filing of Audited annual Accounts	29th October.	AOC-4/ AOC-4 CFS/AOC-4 XBRL	Registrar of Companies
Order dated 22 January 2019 issued under Section 405	Return in respect of outstanding payments to Micro or Small Enterprise	31st October (For April-September]	MSME-1	Registrar of Companies
Section 148 and Companies (Cost Records and Audit) Rules, 2014	Filing of Cost Audit Report	30th October	CRA-4	Registrar of Companies

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NOVEMBER

Triggering Provision	Detailed Provision	Statutory Timeline	Applicable Form	Reporting Authority
Section 92	Filing of annual return	28th November	MGT – 7	Registrar of Companies
Rule 9A of Companies (Prospectus and Allotment of Securities) Rules, 2014	Reconciliation of Share Capital Audit Report (Half- Yearly) (except for Small companies)	29th November (For April-September)	PAS – 6	Registrar of Companies

DECEMBER

Triggering Provision	Detailed Provision	Statutory Timeline	Applicable Form	Reporting Authority
Section 173	Quarterly Board Meeting Gap between two Board meeting not to exceed 120 days (Not applicable to Section 8 Companies)	30th December	Not Applicable	Registrar of Companies
Rule 19 of the Foreign Exchange Management (Overseas Investment) Rules, 2022	Any company that receives any overseas direct Investment has to submit within 6 months, the evidence of investment to the AD Bank. And annual reporting to be done.	31st December	Annual Performance Report (APR)	Reserve Bank of India

JANUARY

Triggering Provision	Detailed Provision	Statutory Timeline	Applicable Form	Reporting Authority
NIL				



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FEBRUARY

Triggering Provision	Detailed Provision	Statutory Timeline	Applicable Form	Reporting Authority
NIL				

MARCH

Triggering Provision	Detailed Provision	Statutory Timeline	Applicable Form	Reporting Authority
Section 135	Company to spend at least two per cent. of the average net profits of the company made during the three immediately preceding financial years or where the company has not completed the period of three financial years since its incorporation.	31st March	Not Applicable	Registrar of Companies
Section 173	Quarterly Board Meeting Gap between two Board meeting not to exceed 120 days For Section 8 Companies-Gap between two meetings should not exceed 6 calendar months	31st March	Not Applicable	Registrar of Companies



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AKANSHA RATHI AND ASSOCIATES (ARACS)

COMPLIANCES UNDER PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013]

Detailed Provision	Statutory Timeline	Reporting Authority
Filing of Annual Report by the Internal Committee	31st January	District Officer/ Sexual Harassment electronic Box(SHE-Box)
Internal Committee Meeting for approval of Annual Report	31st January	Sexual Harassment electronic Box (SHE-Box)
POSH awareness session	31st January	Sexual Harassment electronic Box (SHE-Box)

Disclaimer

This Compliance Calendar is prepared solely for academic and informational purposes. It is intended to provide a general overview of statutory compliance timelines and should not be construed as professional, legal, or regulatory advice. Users are advised to verify the relevant provisions independently before acting upon the same

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