



**AKANSHA RATHI AND ASSOCIATES (ARACS)**

# **Compliances for Small Companies**

**OFFICE NO B - 508, PLOT NO. 89, MAHAVIR ICON, SECTOR 15, CBD BELAPUR, NAVI MUMBAI, MAHARASHTRA 400614.**

**PHONE: +91-22-3511-4980 / 82 | +91 91677 35969**

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# Introduction

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.

We are the preferred legal & compliance services partner for startups in NSRCEL, the incubation centre of IIM Bangalore.

ARACS provides specialized services, Bankable quality at optimized cost helping companies grow ethically and increase their brand value 100X.

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In today's business environment, compliance is not just a legal requirement — it is a foundation for trust, growth, and sustainability.

Small companies often operate with limited resources, but they still must meet essential statutory obligations under the Companies Act, 2013.

This presentation is designed to provide a clear and practical overview of key compliance requirements for small companies, including:

- **Annual filings & timelines**
- **Board and shareholder meeting compliance**
- **Audit and financial reporting**
- **Director-related filings**
- **Deposits, loans & DPT-3**
- **Secretarial standards and record-keeping**



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Yearly compliances are recurring obligations that a small company must complete every financial year. These include annual filings, meetings, and statutory reports. Completing them on time helps the company stay compliant, avoid penalties, and maintain good corporate governance.

### Yearly Compliances

Activity	Compliance	Statutory Timeline	Reporting Authority	Filing
Disclosure of Interest	First Board Meeting or First Board Meeting after change in disclosed interest u/s 184 (1), 164 (2) and 143 (3)(g) of Companies Act, 2013	Within 30 days of first Board Meeting or first Board Meeting after change in disclosed interest.	Internal Management	MBP 1, DIR 8
Board Meetings.	Appointment of Auditor u/s 139 of Companies Act 2013.	Within 30 days of first Board Meeting of the FY.	ROC	ADT 1



Board Meetings.	Minimum 2 Board Meetings in a FY u/s 173 of Companies Act, 2013 and SS 1.	With minimum 90 days gap between 2 Board Meetings.	Internal Management	No Filing Required.
	Statutory Registers	Yearly u/s 88 and other sections of Companies Act, 2013		
	Notice and Agenda.	Must be dispatched 7 clear days prior to the Board Meeting		
	Minutes.	Must be kept in binding within 30 days after convening the meeting or can be kept in electronic records if they are able to produce for inspection when required.		

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Compliance  
Simplified

Annual General Meeting.	Minimum 1 AGM in a FY u/s 96 of Companies Act, 2013	Within 6 months from closing of FY.	ROC	MGT 7A
	Filing of Financial Statements, Directors Report, Auditors Report.	Within 30 days of holding of the Annual General Meeting.	ROC	AOC 4
	Statutory Registers	Yearly u/s 88 and other sections of Companies Act, 2013	Internal Management	No Filing Required.
	Notice and Agenda u/s 101 of Companies Act, 2013	Within 7 clear days from the date of Board Meeting (Board Meeting on shorter notice can be convened with consent letter from at least 95% of shareholders)		

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Annual General Meeting.	Minutes.	Must be kept in binding within 30 days from convening the AGM or can be kept in electronic records if they are able to produce for inspection when required.	Internal Management	Internal Management
	Appointment of Auditor u/s 139 of Companies Act 2013.	Within 15 days of the Annual General Meeting.	ROC	ADT 1



	Declaration	Required for all companies with loans, advances, or borrowings, even if from directors or group entities.	Internal Management	No Filing Required.
Loan from Directors	Return of Deposit u/s Section 73 of Companies Act, 2013 and Rule 16 and Rule 16A of the Companies (Acceptance of Deposits) Rules, 2014.	Annually on or before 30th June. (To report outstanding money/loan as on 31st March) If there are no outstanding loans or deposits DPT 3 is not required.	ROC	E Form DPT 3

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Loan from Directors	Board Resolution	Must be approved in the Board Meeting.	Internal Management	No Filing Required.
Return in respect of outstanding payments to Micro or Small Enterprise	Half Yearly Return u/s 405 of Companies Act, 2013	30th April (For October-March)	ROC	MSME 1
		31st October (For April - September)	ROC	



Event-based compliances arise when specific corporate events occur, such as change in directors, change in registered office, allotment of shares, or resignation of auditors. These compliances must be completed within the prescribed timelines to ensure legal validity and avoid penalties.

Event Based Compliances				
Activity	Compliance	Statutory Timeline	Reporting Authority	Filing
Change of Registered Office	To be filed by company when Registered Office address has been changed.	Within 30 days of shifting. 1. If shifting within the same city: You can do it through a Board Resolution only. 2. If shifting to another city/state: Requires Shareholders' approval (special resolution).	ROC	INC 22

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Appointment / Resignation of Director / KMP)	To be filed by company along with Board resolution, Consent letter of director (DIR-2), Resignation letter (DIR-11) (if resignation), Proof of identity & address of director If MD/WTD/Manager: copy of shareholder resolution (if required)	Within 30 days of such event.	ROC	DIR 12
To update any changes in personal data such as mobile no., Email ID or Residential Address under Rule 12A of the Companies (Appointment and Qualification of Directors) Rules, 2014.	Once every 3 years or when there are changes.	On or before June 30 of relevant year or within 30 days of change in personal data regardless of three year schedule.	ROC	DIR 3 KYC WEB

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Change in Share Capital.	When there is any change in authorized share capital, such as: 1. Increase in authorized capital 2. Decrease in authorized capital 3. Sub-division or consolidation of shares 4. Reclassification of shares	Within 30 days of passing the resolution	ROC	SH7
Creation / modification of charge	When the company takes a loan and creates a charge on assets.	Within 30 days of creation / modification / closure of charge.	ROC	CHG1



Closure of charge (when loan is repaid)	When the company closes the charge on assets.	Within 30 days of closure.	ROC	CHG 4
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**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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