

# Compliance Calendar under Companies Act, 2013 & SEBI LODR for Financial Year 2017-18

 [taxguru.in/company-law/compliance-calendar-companies-act-2013-sebi-lodr-financial-year-2017-18.html](http://taxguru.in/company-law/compliance-calendar-companies-act-2013-sebi-lodr-financial-year-2017-18.html)

editor

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Corporate Laws are evolving and getting amended very frequently. During the last financial year: 2016 – 17 there were changes W.R.T various compliances required for Listed / Unlisted, Public / Pvt. / One Person Companies.



This Check-list is an attempt to consolidate all the mandatory compliances required to be complied by all sort of companies under various acts viz: [Companies Act, 2013](#), Secretarial Standards and SEBI Listing Regulations for the [financial year 2017–18](#).

### COMPANIES ACT – 2013 – COMPLIANCES FOR F.Y 2017 – 18

<u>Sr. No.</u>	<u>Particulars</u>	<u>Relevant Section / Rules of CA 13</u>	<u>OPC</u>	<u>Small Pvt Ltd Co.</u>	<u>Pvt Ltd Co.</u>	<u>Public Ltd Co.</u>	<u>Listed Co.</u>	<u>Explanations and Limitation Period</u>
1	Receipt of MBP-1	184(1)	√	√	√	√	√	Every Director of the Company in 1st Meeting of the BoD in each FY to disclose his interest in other entities. Director will also submit MBP 1 whenever there is change in his interest from the earlier MBP 1
2	Receipt of DIR-8	164(2)	√	√	√	√	√	Every Director in each FY to submit with the Company disclosure of non-disqualification.

3	Annual Return in E-form: MGT-7	92	√	√	√	√	√	<p><b>Annual Return (AR):</b> Every Co. will file its AR within 60 days of holding of AGM. AR will be for the period 1st April to 31st March. In case of OPC: AR within 60 days of entry of OR in Minute Book.</p> <p><b>Note:</b> AR of Every Pvt Co. or unlisted Public Co.(Except Small Co.) to be signed by PCS., if there is no CS appointed in Co.</p>
4	MGT-8	92			√	√	√	<p><b>Certification of AR:</b></p> <p>Every Co. having paid up sh. Cap. of Rs.10 Cr. or more or T/O of Rs. 50 cr. or more shall be certified by a PCS.</p>
5	Annual Accounts in E-form: AOC-4	137	√	√	√	√	√	<p><b>FS:</b> Co. to file its BS along with PL A/c., Cash Flow St. and DR in this form.</p> <p><b>Attachment:</b> BS,PL A/c (Incl. Consolidated FS), DR, Auditor Report, Cash Flow <u>–(Not for OPC &amp; Small co.) &amp; AGM Notice.</u></p>
6	E-form: MGT-14	179(3)	√	√	√	√	√	<p><b>Adoption of Financials &amp; DR:</b> Co. to file MGT-14 along with copy of BR within 30 days of BM.</p>

7	Directors' Report	134	√	√	√	√	√	<p>DR as per Section 134.</p> <p>Signing for Non OPC: "Chairperson" authorized by the Board, where he is not so authorized by at least 2 Dir. 1 Dir of them should be MD if any.</p> <p>For OPC: It should be signed by only One Director of the OPC.</p>
8	Circulation of Financial Statement & other relevant Documents	136	√	√	√	√	√	<p>Co. shall send to the Members approved FS, DR and AR at least 21 clear days before the date of AGM.</p>
9	Board Meetings	173 & SS-1	√	√	√	√	√	<p>Every Co. except Small and OPC to hold a minimum FOUR BM every year. Max. gap between 2 meetings not more than 120 days. Co. to hold at least 1 BM every qutr. of calendar year.</p> <p>Small &amp; OPC shall hold a min. 2 meetings of its BoD every year &amp; min. gap between both the meetings, should be not less than 90 days.</p>

10	Notice of AGM	101 & SS-II	√	√	√	√	Notice to be sent at least 21 clear days before the date of AGM. To All Directors, Members & Statutory Auditor, Secretarial Auditor, If any, Debenture Trustee, if any. and Every Co. with more than 200 Members then Company will give postal ballot Facility.
11	E-form ADT – 1, Appointment of Auditor	139	√	√	√	√	Auditor shall be appointed for max. 5 yrs in AGM and eform ADT-1 will be filed for appointment in 15 days of Appnt. After that every year in AGM, shareholder will ratify the Appnt. of Auditor BUT e-form ADT-1 Not Req. to be filed for ratification.
12	Appointment of Company Secretary & CFO	203			√	√	Private / Public Company having Paid Up Cap of Rs. 5 cr. / more have to appoint whole time Company Secretary in a BM.  File MGT 14 & DIR 12 in 30 days of Appointment at BM.
13	DPT- 3	Deposits Rule- 22 Chap. V				√	Co. if accept deposits during the year then it is required to file return of deposits within 30 days of end of financial year.

14	MR-1	196	√	√	√	Return of appointment and re-appointment of MD or WTD or Manager or KMP except CS & CFO.
15	Appointment of Independent Director: Eform – DIR- 12	149		√	√	Appointment of Independent Director for Listed Company or Public Co. having Paid Up Sh. Cap of Rs. 10 Crs. or More, T/o. of Rs. 100 Crs or More, O/s Loan or debentures or deposits of Rs. 50 Crs. Or more.
16	MGT-14 – Appointment of Internal Auditor	138	√	√	√	<p>a) every listed co.</p> <p><u>(b) every unlisted public company having–</u></p> <p>(i) paid up share cap. of Rs. 50 Crs or more during the preceding financial year; or</p> <p>(ii) turnover of Rs. 200 Crs. or more during the preceding financial year; or</p> <p>(iii) outstanding loans or borrowings from banks or public financial institutions exceeding Rs. 100 Crs. or more at any point of time during the preceding financial year; or</p> <p>(iv) outstanding deposits of Rs. 25 Crs or more or more at any point of time during the</p>

preceding financial year; and

(c) every private co. having—

(i) turnover of Rs. 200 Crs. or more during the preceding financial year; or

(ii) outstanding loans or borrowings from banks or public financial institutions exceeding Rs. 100 Crs. or more at any point of time during the preceding financial year.

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17 MGT-14 – 205  
Appointment of  
Secretarial  
Auditor

√ √

Sec. audit Report from  
PCS in form MR -3 by:

a) All Listed Co.

b) Every Public Co.  
having;

i) Paid-Up Sh. Cap. of  
Rs. 50 Crs. or more; or

ii) T/o of Rs. 250 Crs or  
more.

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18	Audit Committee	177	√	√	Meeting of AC as per SS 1.
					AC to be constituted by:
					i. All Public Co. with a paid up cap. of Rs. 10 Crs. or more
					ii. All Public Co. having T/O of Rs. 100 Crs. or more;
					iii. All Public Co. having O/s loans or borrowings or debentures or deposits Rs. 50 Crs. Or more.
19	Nomination & Remuneration Committee	178	√	√	Meeting of NRC as per SS 1.
					NRC to be constituted by:
					i. All Public Co. with a paid up cap. of Rs. 10 Crs. or more
					ii. All Public Co. having T/O of Rs. 100 Crs. or more;
					iii. All Public Co. having O/s loans or borrowings or debentures or deposits Rs. 50 Crs. Or more.

20	Vigil Mechanism	178	√	√	It is mandatory for:
					i. All the listed co. &
					ii. Co. which accept deposits from the public
					iii. Companies which have borrowed money from Banks and PFI in excess of Rs.50 Crs.
21	MGT-15 Report on AGM Eform	121		√	Listed Company shall prepare in the Report on each AGM and file with ROC in 30 days from the date of AGM
22	Appointment of Cost Auditor Eform CRA- 2	148(3)			Applicability will be as per Companies (cost records and audit) rules, 2014.
23	Appointment of Women Director: Eform DIR – 12	149	√	√	Complied by:
					i. Every Listed Co. &
					ii. every other public company having –(a) paid-up sh cap. of Rs. 100 Crs. or more; or
					(b) T/o of 300 Cr. Or more.



24	XBRL	137	√	√	√	All Listed Co. & Co. with Paid up cap. Of Rs. 5 Crs. Or more T/o of Rs. 100 Crs or more
25	Stake Holder Relationship Committee	178		√	√	Company which consists of more than 1000 shareholders, debenture-holders, deposit-holders and any other security holders at anytime during a financial year shall constitute a Stakeholders Relationship Committee.
26	eForm IEPF – 1					FOR DIVIDEND DECLARING COMPANIES ONLY File Statement of Amounts credited to Investor Education and Protection Fund with in 30 days of Declaration of Dividend at the AGM
27	eForm IEPF – 2					FOR DIVIDEND DECLARING COMPANIES ONLY In 90 Days from the date of AGM or the due date for payment of such unclaimed or unpaid amounts whichever is earlier.
28	eForm IEPF – 3					FOR DIVIDEND DECLARING COMPANIES ONLY Statement of shares and unclaimed or unpaid Dividend not transferred to the Investor Education and Protection Fund IN 30 DAYS From the close of financial year.

**SEBI – LODR COMPLIANCES FOR F.Y 2017 – 18**

1	Submission a Compliance Certificate to the Exchange	7(3)	√	Submission of Compliance Certificate to Stock Exchange certifying that all activities in relation to both physical and electronic share transfer facility are maintained either in house or by Registrar to an issue and share transfer agent registered with the Board. <b>SUBMIT</b> : Within one month of end of each half of the financial year
2	Appointment/ Alteration of Share Transfer Agent	7(5)	√	Company can manage in house Share Transfer Facility. But as and <b>WHEN THE TOTAL NUMBER OF HOLDERS OF SECURITIES OF THE LISTED ENTITY EXCEEDS ONE LAC,</b> the listed entity shall appoint Share Transfer Agent. <b>Submit:</b> Intimate to the Stock Exchange such appointment or alteration within 7 days on entering into agreement

3	Grievance Redressal Mechanism	13	√	<p>The listed entity shall file with the recognized stock exchange(s) a statement giving</p> <ul style="list-style-type: none"> <li>• The number of investor complaints pending at the beginning of the quarter,</li> <li>• Those received during the quarter,</li> <li>• Disposed of during the quarter and • Those remaining unresolved at the end of the quarter. <b>SUBMIT: Within 21 days of the end of the each quarter.</b></li> </ul>
4	Quarterly Compliance Report on Corporate Governance		√	<ul style="list-style-type: none"> <li>• The listed entity shall submit a quarterly compliance report on corporate governance in the format as specified by the Board.</li> <li>• Details of all material transactions with related parties shall be disclosed.</li> <li>• Report shall be sign Either by Compliance officer or Chief Executive officer. <b>SUBMIT : Within 15 days from the closure of quarter.</b></li> </ul>

5	Prior Intimation to SE about Board Meeting	29(2)	√	Intimation about the Meeting in which Financial Results viz. quarterly, half yearly, or annual, as the case may be due for consideration. <b>SUBMIT: At least 5 (Five) days in advance excluding the date of intimation &amp; date of board meeting.</b>
6	Outcome of Board Meeting	30(6)  Second Proviso	√	Disclosure with respect to events specified in sub-para 4 of Para A of Part A of Schedule III, <b>SUBMIT: Made within 30 Minutes (thirty minutes) of the conclusion of the board meeting.</b>
7	Disclosure of events or information	30(6)  Second Proviso	√	The listed entity shall first disclose to stock exchange(s) of all events, as specified in Part A of Schedule III, or information, <b>SUBMIT: As soon as reasonably possible and not later than twenty four hours from the occurrence of event or information</b>

8	Holding of securities & Shareholding Pattern separately for each class of securities.		√	<p>listed entities to submit Statement of Share Holding SUBMIT: i. 1 day prior to listing of its securities</p> <p>i. Within 21 days from the end of each quarter</p> <p>ii. Within 10 days of Capital restructuring.</p>
9	Event of Reclassification	31A(7)(c)	√	<p>The event of reclassification shall be disclosed to the stock exchanges as a material event in accordance with the provisions of these regulations. SUBMIT: within 24 hrs of occurrence of the event</p>
10	Quarterly Financial Result	33(3)(a)	√	<p>The listed entity shall submit quarterly and year-to-date standalone financial results to the stock exchange. SUBMIT: within 45 days of end of each quarter, other than the last quarter</p>
11	Annual Financial Result		√	<p>The listed entity shall submit audited standalone financial results for the financial year, SUBMIT: within 60 days from the end of the financial year.</p>

12	Half Yearly Financial Result	33(3)(f)	√	submit as part of its standalone or consolidated financial results for the half year, by way of a note, a statement of assets and liabilities <b>SUBMIT: within 45 days of end of the half year.</b>
13	Annual Report	34(1)	√	<b>Annual Report to RSE containing Audited Financial Statement, director's report, MDAR. SUBMIT: Within 21 working days of its being approved &amp; adopted in AGM.</b>
14	Annual Information Memorandum	35	√	The listed entity shall submit to the stock exchange(s) an Annual Information Memorandum in the manner specified by the Board from time to time.
15	Issue of Share Certificates	39(3)	√	Information regarding loss of share certificates and issue of duplicate certificates. <b>SUBMIT: within 2 days of getting its information.</b>

16	Certificate from PCS	40(9)/(10)	√	Certifying that all certificates have been issued within thirty days of the date of lodgement for transfer, subdivision, consolidation, renewal, exchange or endorsement of calls/allotment monies. <b>SUBMIT: Within 1 month of the end of each half financial year.</b>
17	Record Date	42(2)	√	Notice to Stock Exchange for the record date and specifying the purpose of record date. <b>SUBMIT: At least 7 working days before the record date excluding the date of intimation &amp; record date.</b>
18	Intimation to Stock Exchange regarding result of General Meeting	44(3)	√	Details regarding the voting results in the format specified by the Board. <b>Within 48 hours of the conclusion of General Meeting.</b>

***Disclaimer:*** Reasonable efforts have been taken to avoid errors and omissions in this checklist. In spite of this errors/omissions may creep in. Therefore, notified that the author does not take any responsibility for any damage or Loss of action to any one, of any kind, in any manner. It is advised that the readers should cross check the facts, Laws and contents of the checklist with the bare act, Regulations and notifications.

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