

Corporate Compliance Calendar Due Dates for FY 2025-26

**Updated as on 10.09.2025*

Introduction

In accordance with the Companies Act, 2013, every company registered in India is mandated to comply with specific annual and event-based statutory requirements within prescribed timelines. Non-compliance with these obligations may lead to substantial penalties, additional fees, and legal consequences.

This compliance calendar provides a comprehensive overview of key due dates, forms, and applicability for different classes of entities, namely:

- Small Company
- Private Company (other than Small Company)
- Public Company
- Listed Company
- Limited Liability Partnership (LLP)

Section / Rule	Compliance Requirement	Due Date	Form	Applicability
Rule 12A of Companies (Appointment and Qualification of Directors) Rules, 2014	Directors' KYC by every individual holding a DIN	30th September, 2025 (Annually)	DIR-3 KYC	All Directors
Section 139	Intimation of Appointment / Re-appointment of Statutory Auditors	Within 15 days of appointment	ADT-1	All Companies (fresh appointment/change/re-appointment)
Sections 179(3) & 117	Filing of Board Resolution	Within 30 days of BM	MGT-14	All Companies (except Private Companies)

Section 117	Filing of Shareholder Resolution	Within 30 days of EGM / AGM	MGT-14	All Companies
Order dated 22 Jan 2019 (Sec. 405)	Return of outstanding payments to Micro or Small Enterprises	30th April & 31st October (Half-Yearly)	MSME-1	All Companies
Rule 16 of Companies (Acceptance of Deposits) Rules, 2014	Return of Deposits / Particulars of Non-Deposits	30th June, 2025 (Annually)	DPT-3	All Companies (except Banking, NBFC & HFC)
Section 137	Filing of Financial Statements	Within 30 days of AGM	AOC-4 / CFS / XBRL / NBFC	All Companies
Section 92	Filing of Annual Return	Within 60 days of AGM	MGT-7 / 7A	All Companies
Rule 9A of Companies (Prospectus & Allotment of Securities) Rules, 2014	Reconciliation of Share Capital Audit Report (Half-Yearly)	30th May (Oct-Mar), 30th Nov (Apr-Sep)	PAS-6	All Companies (except Small Companies)
Section 121	Report on Annual General Meeting	Within 30 days of AGM	MGT-15	Listed Companies only
Section 35 (LLP Act)	LLP Annual Return	30th May every year	LLP-11	LLPs only
Section 34 (LLP Act)	LLP Statement of Account & Solvency	30th October every year	LLP-8	LLPs only
General Circular No. 14/2020	Filing of Shareholder Resolution (OR / SR through VC)	Within 60 days of meeting	MGT-14	All Companies holding GM via VC/OAVM