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INDIA OPERATIONS · LEGAL & COMPLIANCE

ROC ANNUAL COMPLIANCE CALENDAR

FY 2026–27, with GCC-specific guidance

Every recurring and event-based filing a private limited company owes the Registrar of Companies, quarter by quarter, plus what changed this year.

4
Quarterly Filing Cycles Tracked

10 FEB
RoCs gained direct penalty adjudication powers

RS 10 CR
Small company relief threshold - excludes GCC subsidiaries

30 JUN
New DIR-3 KYC triennial cycle checkpoint

WHAT'S INSIDE

- Complete Q1–Q4 FY 2026–27 statutory filing calendar with forms, sections and penalties
- The full event-based compliance checklist (share allotments, director changes, charges)
- What changed for FY 2026–27: RoC adjudication powers, small company thresholds, DIR-3 KYC
- Why GCC subsidiaries carry compliance exposure a typical Indian company does not

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Why This Calendar Matters

ROC non-compliance rarely announces itself as a crisis. It accumulates quietly in a subsidiary nobody in the global finance team looks at closely, until a financing round, an audit, or a regulator forces the question. This calendar lists every recurring and event-based filing a private limited company owes the Registrar of Companies (RoC) for FY 2026–27 (1 April 2026 to 31 March 2027), organised by quarter, with the governing provision, due date and penalty for default against each item.

Since 10 February 2026, Registrars of Companies can issue notices and pass penalty orders directly for minor violations, instead of routing them to the overloaded National Company Law Tribunal. Compliance gaps now reach enforcement faster than they did a year ago. This is general guidance; confirm exact dates and applicability against your entity's specific facts with a qualified company secretary or chartered accountant.

GCCs Get No Small-Company Relief

Effective 1 December 2025 the MCA raised the small company thresholds to paid-up capital of Rs 10 crore and turnover of Rs 100 crore, but the definition explicitly excludes any company that is a subsidiary of another company. A GCC is a wholly owned subsidiary of its foreign parent by definition, so it files under the full compliance regime regardless of its own size in India.

Notes, Owners And Open Questions

Q1 — April To June 2026: Set The Baseline

Reporting Period April-June 2026

Compliance	Form	Provision	What it covers	Due date / Penalty
Disclosure of director's interest	MBP-1	Sec. 184(1)	Every director discloses interests in other companies, LLPs, firms or bodies corporate, including shareholding.	First board meeting of the FY, and on any change. Fine on the defaulting director.
Director disqualification declaration	DIR-8	Sec. 164(2); Rule 14	Every director declares they are not disqualified under Section 164(2).	Before appointment or reappointment. Defective appointment without it.
Return of deposits	DPT-3	Sec. 73; Rule 16	Annual return of outstanding loans, deposits and specified receipts as at 31 March, incl. inter-company/ shareholder loans.	On or before 30 June (2026 relief window extended to 31 July; do not assume repeat). Substantial escalating fine.

Notes, Owners And Open Questions

Q2 — July To September 2026: Foreign Investment & Director Verification

AGM Season And FEMA Annual Return

Compliance	Form	Provision	What it covers	Due date / Penalty
Foreign liabilities & assets return	FLA Return	FEMA 1999 / RBI	Every Indian company that received FDI or made overseas investment, incl. standard GCC structure.	15 July provisional (unaudited); revised by 30 Sept once audited. FEMA penalty on default.
Director KYC	DIR-3 KYC	Rule 12A, as amended by G.S.R. 943(E)	Confirms and updates identity details behind every active DIN.	30 June for directors due that 3-year cycle; within 30 days of any contact-detail change. Rs 5,000 DIN reactivation fee.
Annual General Meeting	AGM	Sec. 96	Annual shareholder meeting approving accounts and other business.	Within 6 months of FY-end (subsequent AGMs); max 15 months between AGMs. Penalty + continuing daily fine.

Notes, Owners And Open Questions

Q3 — October To December 2026: Accounts, Returns & Auditor

Post-AGM Filing Window

Compliance	Form	Provision	What it covers	Due date / Penalty
Half-yearly MSME payment return	MSME-1	Sec. 405	Reports outstanding payments to micro/ small suppliers beyond 45 days from acceptance.	31 October (Apr-Sep period). Substantial fine on company and officers in default.
Auditor appointment/ reappointment	ADT-1	Sec. 139(1)	Confirms statutory auditor appointment. Filed once per 5-year term, or on casual vacancy/change; annual re-ratification not required.	Within 15 days of the general meeting. Escalating fine on company.
Filing of financial statements	AOC-4 / AOC-4 XBRL	Sec. 137; Rule 12	Files audited financial statements, board's report and auditor's report.	Within 30 days of AGM. Additional fee per day, no fixed ceiling.
Annual return	MGT-7 / MGT-7A	Sec. 92; Rule 11	Files shareholding, management and related particulars as at FY-end. *MGT-7A not available to GCC subsidiaries.	Within 60 days of AGM. Additional fee per day, no fixed ceiling.
Certification of annual return	MGT-8	Sec. 92; Rule 11	Required where paid-up capital ≥ Rs 10 crore or turnover ≥ Rs 50 crore; CS-in-Practice certification.	Filed with MGT-7. Defective filing if omitted where required.

Q4 — January To March 2027: Governance & Registers

Ongoing Governance Obligations

Compliance	Form	Provision	What it covers	Due date / Penalty
Board meetings	Minute book	Sec. 173; SS-1	Min. 4 board meetings/ year, ≤120 days apart; 2/year for OPCs & dormant companies. GCC subsidiaries do not get the small-company 2–meeting relief.	Ongoing through the year. Governance/ audit finding; supports director liability.
Maintenance of statutory registers	Statutory registers	Sec. 88	Registers of directors & KMP, members, transfers, related-party transactions, and others as applicable.	Maintained continuously. Fine on company for failure to maintain.
Half-yearly MSME payment return (2nd half)	MSME-1	Sec. 405	Covers the October-March period.	30 April (start of next FY). Same penalty as above.

Notes, Owners And Open Questions

Event-Based Compliance Checklist

Beyond the recurring calendar, the Companies Act requires a filing within a fixed window of specific events. Each is individually easy; the common failure is that nobody owns tracking which events happened in a given quarter.

Trigger Event	Filing / Action Required
Change in authorised or paid-up share capital	File SH-7, generally within 30 days
Allotment or transfer of shares	File PAS-3 for allotments, generally within 15 days
Inter-corporate loans given or accepted	Board/shareholder approval and disclosure under Section 186
Loans to/from directors, shareholders or their relatives	Separate approval and disclosure under Sections 185 and 186
Appointment of managing/whole-time director or KMP and remuneration	Board and shareholder approval; MGT-14 within 30 days
Change of registered office	File INC-22, generally within 15 days
Appointment, resignation or change of director	File DIR-12, generally within 30 days
Creation, modification or satisfaction of a charge	File CHG-1 or CHG-4, generally within 30 days
Opening/closing a bank account or changing signatories	Board resolution; downstream FEMA reporting if foreign remittance involved
Appointment or change of statutory auditor	ADT-1, plus board and shareholder process

Why This Hits GCCs Differently

1

Subsidiary status removes the small-company relief entirely – A wholly owned foreign subsidiary files under the full compliance regime regardless of its India headcount or revenue.

2

Every filing sits on top of an FEMA layer – FC-GPR within 30 days of share allotment, the FLA return, and transfer pricing documentation (Form 3CEB) run on the same clock as the Companies Act calendar.

3

The signing chain runs through directors who may not be resident in India – A DIN deactivation from a missed KYC filing can silently remove a signing director's authority until reactivated.

4

The parent's own audit and governance depend on the subsidiary's record being clean – A compliance gap in the GCC surfaces in the parent's own reporting cycle.

5

Funding, M&A; and restructuring all run a compliance check first – Counsel runs an MCA search on every group entity, India included, as a standard early step.

What Happens When Compliance Slips

Late AOC-4/MGT-7 accrue a per-day additional fee with no fixed ceiling. Persistent default can now trigger direct RoC adjudication under Section 454 rather than an NCLT queue. A director in continuous default faces disqualification under Section 164(2) for five years, across all companies they sit on. Sustained, uncured default is a ground for striking the company off the register under Section 248.

OpsMaven™

How OpsMaven Works With Companies On India Compliance

opsmaven is an operations-as-a-service partner for global companies building and running operations in india. legal and compliance is one of five service pillars — alongside hr and people operations, finance and accounting, it managed services, and admin and procurement — delivered sla-backed with audit-ready documentation across india, the us, anz and mexico.

- **The Compliance Calendar Itself**

  Every recurring and event-based filing tracked with named ownership, reviewed against current rules rather than a static template.

- **Statutory Filings**

  AOC-4, MGT-7/7A, ADT-1, DPT-3, MSME-1, DIR-3 KYC and the full event-based set, prepared and filed on schedule.

- **FEMA Overlay**

  FC-GPR, FLA returns and transfer pricing documentation, coordinated with the same calendar.

- **Statutory Registers And Board Governance**

  minute books, registers and secretarial standards maintained continuously.

- **Quarterly Compliance Review**

  an independent check against MCA master data, so gaps surface on your schedule.

BOOK A COMPLIANCE READINESS REVIEW

Thirty minutes with our team to run through your current filing status, flag any gaps against the FY 2026–27 calendar, and confirm what needs attention before your next AGM or funding conversation.

This calendar is general information on ROC and MCA compliance for Indian private limited companies and is not legal, tax or company secretarial advice. Statutory forms, thresholds, due dates and penalties referenced here are current as of August 2026, change periodically, and can vary by company classification and state. Confirm your specific compliance position with a qualified company secretary or chartered accountant before acting