

ROC Compliance Calendar 2025-2026: Key Filing Deadlines for Companies and LLPs

Compliance with the **Registrar of Companies (ROC)** is a critical obligation for companies and Limited Liability Partnerships (LLPs) registered in India under the **Companies Act, 2013** and the **Limited Liability Partnership Act, 2008**. Timely filings ensure transparency, avoid hefty penalties, and maintain regulatory integrity. This blog provides a comprehensive **ROC Compliance Calendar for 2025-2026**, detailing key forms, due dates, and periods for annual and event-based filings, helping businesses stay organized and compliant.

Why ROC Compliance Matters

The ROC, under the **Ministry of Corporate Affairs (MCA)**, oversees the registration and administration of companies and LLPs. Annual and event-based filings are mandatory to report financials, governance changes, and other statutory details. Non-compliance can lead to penalties, such as ₹100 per day for delayed filings of forms like AOC-4 and MGT-7, with additional legal consequences. Staying updated with the compliance calendar is essential to avoid these risks.

ROC Compliance Calendar for FY 2025-26

Below is the **ROC Compliance Calendar for 2025-2026**, outlining key filing deadlines for companies and LLPs for the Financial Year (FY) 2024-25. Note that these dates are tentative and subject to change or extension by the MCA, so always verify with the official MCA website (www.mca.gov.in).

| Description | Form | Due Date | Period |
|--|---------|---|-------------|
| Annual Return for LLPs: Submits details of the LLP’s business and partners. Mandatory for all LLPs within 60 days from the end of the financial year. | Form 11 | 30 May 2025 | FY 2024-25 |
| Reconciliation of Share Capital Audit Report: Filed by unlisted public companies every half-year, within 60 days from the end of the half-year. | PAS-6 | 30 May 2025 (for Oct ’24–Mar ’25) 29 November 2025 (for Apr ’25–Sep ’25) | Half-yearly |

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|--|--------------|--|-------------|
| Return of Deposits: Furnishes details of deposits and/or outstanding loans (other than deposits) for all companies. | DPT-3 | 30 June 2025 | FY 2024-25 |
| Director KYC Submission: Required for all DIN holders with 'Approved' status as of 31 March 2025. | DIR-3 KYC | 30 September 2025 | FY 2024-25 |
| Auditor Appointment: Notifies ROC of auditor appointment, filed within 15 days from the Annual General Meeting (AGM). | ADT-1 | 14 October 2025 | FY 2024-25 |
| Statement of Accounts and Solvency for LLPs: Form 8 Submits profit/loss and balance sheet details for LLPs. | | 30 October 2025 | FY 2024-25 |
| Financial Statements: Filed by specified companies within 30 days from the AGM to report annual accounts. | AOC-4 | 30 October 2025 | FY 2024-25 |
| Annual Return for Companies: Furnishes company details, filed within 60 days from the AGM. | MGT-7/MGT-7A | 29 November 2025 | FY 2024-25 |
| Filing of Resolutions: Submits details of board resolutions and annual accounts within 30 days of passing. | MGT-14 | 30 October 2025 | FY 2024-25 |
| MSME Payments: Half-yearly return for outstanding payments to Micro, Small, and Medium Enterprises. | MSME-1 | 30 April 2025 (for Oct '24–Mar '25) 31 October 2025 (for Apr '25–Sep '25) | Half-yearly |

Note: For companies with an AGM held on 30 September 2025, the deadlines for ADT-1, AOC-4, and MGT-7/MGT-7A are calculated from this date. Additional fees for delayed filings (e.g., ₹100 per day for AOC-4 and MGT-7) apply post-due date, as per MCA notifications.

Key Points for Compliance

- **Penalties for Non-Compliance:** Failure to file forms on time incurs penalties, such as ₹100 per day for AOC-4 and MGT-7 filings, with a potential maximum penalty depending on the form. Non-compliance may also lead to legal repercussions, affecting the company's reputation.
- **Event-Based Filings:** Beyond annual filings, companies and LLPs must report specific events (e.g., change in directors, share allotment, or resolutions) within 30 days, using forms like MGT-14 or PAS-3.
- **LLP-Specific Requirements:** LLPs must file Form 8 and Form 11 annually, regardless of turnover, to report financials and partner details.
- **Verification:** Due dates may be extended by MCA notifications. Regularly check the MCA portal (www.mca.gov.in) for updates or consult a professional for compliance accuracy.

Tips for Seamless ROC Compliance

1. **Plan Ahead:** Mark the above deadlines in your corporate calendar to ensure timely filings.
2. **Use MCA Portal:** Download forms from www.mca.gov.in, complete them accurately, and submit online with required documents (e.g., resolutions, financial statements).
3. **Maintain Records:** Keep updated records of director details, financials, and board resolutions to streamline form preparation.
4. **Seek Professional Help:** Complex filings? Engage a Company Secretary or compliance expert to ensure accuracy and avoid penalties.
5. **Track CIN/LLPIN:** Use your Corporate Identification Number (CIN) or LLP Identification Number (LLPIN) to check filing status on the MCA portal under "MCA Services" > "Check ROC Filing Status."

Why Compliance is Crucial

Adhering to ROC filing requirements ensures transparency, legal compliance, and accountability, fostering trust with stakeholders. Timely submissions prevent financial penalties and legal issues, allowing businesses to focus on growth. With the **Companies Act, 2013** and **LLP Act, 2008** mandating these filings, staying organized is key to maintaining a good corporate standing.

Conclusion

The **ROC Compliance Calendar for 2025-2026** is your roadmap to meeting statutory obligations under the Companies Act, 2013, and LLP Act, 2008. By adhering to the deadlines for forms like AOC-4, MGT-7, Form 8, and others, companies and LLPs can avoid penalties and ensure smooth operations. Regularly monitor MCA updates and leverage professional support for complex filings to stay compliant and stress-free.

Disclaimer: The above dates are tentative and subject to change by the MCA. Always verify deadlines on www.mca.gov.in or consult a professional for tailored advice. This content is for informational purposes only and does not constitute legal advice.