



### Compliance Calendar-2026-27 - Treelife

Sr. No.	Form / Compliance	Brief Requirement (Detailed)	Legal Provision	Frequency	Due Date (FY 2026-27)	Penalty for Non-Compliance
1	ADT-1	Appointment or re-appointment of statutory auditor. First auditor to be appointed by the Board within 30 days of incorporation; if the Board fails, shareholders shall appoint within 90 days. Filing of Form ADT-1 is not mandatory for first auditor but is recommended. Re-appointment of auditor to be filed within 15 days of AGM.	Section 139, Companies Act, 2013	Event-based / Once in 5 years	Within 15 days of AGM / appointment	₹25,000 – ₹5,00,000 (Company); ₹10,000 – ₹1,00,000 (Officer)
2	INC-20A	Declaration of commencement of business to be filed by a director confirming that every subscriber to the memorandum has paid the value of shares agreed to be taken by them.	Section 10A, Companies Act, 2013	One-time	Within 180 days of incorporation	₹50,000 (Company) and ₹1,000 per day (Officer)
3	Board Meetings	Every company is required to hold a minimum of four Board Meetings every year. The gap between two consecutive Board Meetings shall not exceed 120 days. Certain classes of companies such as OPCs, small companies, dormant companies, and start-ups may hold at least one Board Meeting in each half of the calendar year with a minimum gap of 90 days.	Section 173, Companies Act, 2013	Quarterly / Half-yearly	As per statutory timelines	₹25,000 per default
4	MBP-1	Every director shall disclose his or her concern or interest in any company, body corporate, firm or other association of individuals at the first Board Meeting of the financial year or whenever there is a change in such interest.	Section 184(1), Companies Act, 2013	Annual / Event-based	First Board Meeting of the financial year	₹1,00,000
5	DIR-8	Every director shall disclose non-disqualification under Section 164(2) at the time of appointment or re-appointment in the company.	Section 164(2), Companies Act, 2013	Event-based	At appointment or re-appointment	₹2,00,000 for the company ₹50,000 for the officer in default (including director)
6	DPT-3	Return of deposits to be filed for deposits accepted or for transactions not considered as deposits, including loans from directors, debentures, and institutional borrowings.	Section 73 and Companies (Acceptance of Deposits) Rules, 2014	Annual	30 June 2026	₹5,000 fine and additional ₹500 per day for continued default.
7	DIR-3 KYC Web	Every individual holding a Director Identification Number (DIN) as on 31 March of the financial year is required to file KYC details to maintain active DIN status.	Rule 12A, Companies (Appointment and Qualification of Directors) Rules, 2014	Once in every three consecutive financial years and on or before 30 June of the year immediately following the third financial year.	30 September 2026	DIN deactivation and ₹5,000 late fee
8	MSME-1	Half-yearly return to be filed by companies having outstanding payments exceeding 45 days to Micro or Small Enterprises, stating the amount due and reasons for delay.	Section 405, Companies Act, 2013	Half-yearly	30 April 2026 and 31 October 2026	₹25,000 – ₹3,00,000

9	AGM	Every company other than a One Person Company shall convene an Annual General Meeting in each calendar year for adoption of financial statements and other ordinary business.	Section 96, Companies Act, 2013	Annual	30 September 2026	₹1,00,000 plus ₹5,000 per day
10	AOC-4	Filing of audited financial statements along with Director's Report and Auditor's Report for the financial year ended 31 March.	Section 137, Companies Act, 2013	Annual	Within 30 days of AGM	₹100 per day (maximum ₹2,00,000)
11	MGT-7/ MGT 7A	Filing of annual return containing particulars as on the close of the financial year, including shareholding pattern and management details.	Section 92, Companies Act, 2013	Annual	Within 60 days of AGM	₹100 per day (maximum ₹2,00,000)
12	CSR-2	Companies meeting prescribed CSR thresholds shall furnish a report on Corporate Social Responsibility as an addendum to Form AOC-4.	Section 135, Companies Act, 2013	Annual	Along with Form AOC-4	Company - upto ₹50,000 and officer in default upto ₹25,000
13	PAS-6	Half-yearly reconciliation of share capital audit report to be filed by companies that have obtained ISINs for dematerialised securities.	Rule 9B, Companies (Prospectus and Allotment of Securities) Rules, 2014	Half-yearly	29 November 2026 and 30 May 2027	₹10,000 plus ₹1,000 per day
14	FLA Return	Companies having foreign direct investment or overseas direct investment as on the end of the financial year are required to file the Foreign Liabilities and Assets Return. If accounts are unaudited, provisional figures may be used and revised later.	FEMA Regulations, 1999	Annual	15 July 2026	₹ 7,500
15	APR (ODI)	Persons resident in India making overseas direct investment are required to submit an Annual Performance Report in respect of each foreign entity till disinvestment.	FEMA Regulations	Annual	31 December 2026	₹7,500 LSF and ₹5,000 per day additional penalty
16	POSH Annual Report	Every employer with ten or more employees shall constitute an Internal Complaints Committee and submit an annual report on sexual harassment complaints to the District Officer.	Sexual Harassment of Women at Workplace Act, 2013	Annual	31 January 2027	₹50,000

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