Khyati Loomba
Bangalore

Company Secretarial Annual Filing

Documents filed with the Registrar of Companies (ROC) by every company, every year:
1. Balance Sheet along with Notice for Annual General Meeting, Directors Report, Auditors Report
2. Profit & Loss Account
3. Annual Return
4. Compliance Certificate (if applicable)

NOTICE FOR ANNUAL GENERAL MEETING

Time Limit (Sec 171): 21 days before the AGM (given in writing).
Particulars (Sec 172): (a) the place of the meeting
(b) day and hour of the meeting
(c) a statement of the business to be transacted at the meting.

Notice should be given to every member of the company, his legal heirs on the death or insolvency of the member and the current auditors of the company.

All business to be transacted at the AGM are deemed to be special, with the exception of business relating to:
- (i) the consideration of the accounts, balance sheet and the reports of the Board of directors and auditors
- (ii) the declaration of dividend
- (iii) the appointment of directors in the place of those retiring
- (iv) the appointment of, and the fixing of the remuneration of, the auditors.

For all the special business to be transacted at the meeting, a statement giving an explanation thereto must be annexed to the notice **(sec 173)**.
Signed by: Minimum one director

ANNUAL GENERAL MEETING

Time Limit: Every year within 6 months from the end of the financial year
Consecutive AGM: Maximum 15 months time gap allowed
First AGM: within eighteen months from the date of its incorporation.
Extension of time limit: On special permission of Registrar, for any special reason, not more than 3 months extension allowed (not applicable for the first annual general meeting)
AGM must be: (a) called for a time during business hours
(b) on a day that is not a public holiday
(c) held either at the registered office of the company or at some other place within the city, town or village in which the registered office of the company is situated.

BOARD'S (DIRECTORS) REPORT

To be attached to: the balance sheet laid down before the company in the AGM.
Particulars:(a) the state of company affairs
(b) the amounts proposed to be transferred to the reserves
(c) the amount payable as dividend
(d) The conservation of energy, technology absorption, foreign exchange earnings and outgo.
(e) Director's Responsibility Statement

Director's responsibility statement must indicate the following:

a. that in preparing the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
b. The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as the end of the financial year and of the profit or loss of the company for that period.
c. The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.
d. the directors had prepared the accounts on a going concern basis.

Signed by: directors signing the balance sheet and profit and loss account
Time Limit: Filed along with Balance Sheet within 30 days of AGM

APPOINTMENT OF AUDITORS

Appointed at: Annual General Meeting of the company
Auditor to hold office: from the conclusion of that meeting until the next AGM
Intimation to Auditor: within seven days of appointment
Intimation to ROC: within thirty days of receipt of intimation (by auditor so appointed)
First auditor: must be appointed within one month of date of registration of the company; the auditors so appointed will hold office until the conclusion of the first AGM.
Change of auditor: special notice is required for a resolution at an AGM appointing as auditor, any person other than a retiring auditor.
Form applicable: Form 23B

ANNUAL RETURN

To be prepared by: Every company (public or private) having a share capital or not
Time Limit: Within 60 days from the date of AGM
Particulars: (a) Name of the Company
(b) Corporate Identification Number (CIN)
(c) Date of Incorporation
(d) Registered office as per Form 18
(e) Authorised Share Capital
(f) Issued, Subscribed, Paid up Capital, Debentures of the company
(g) Date of AGM if held during the year, or due date of AGM
(h) Register of Directors and Managing Directors
(i) Register of its debenture holders/ shareholders
(j) Members and debenture holders, past and present
(k) Indebtedness of the company
(l) Details of the holding or subsidiary companies

Signed by: two directors of the company. Managing Director where there is one and if shares are listed on a stock exchange, the secretary.
Form Applicable: Form 20B for companies having share capital
Form 21A for companies not having share capital
Penalty In case of default: fine may extend to fifty rupees for every day during which the default continues.

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COMPLIANCE CERTIFICATE

Applicability: Companies having paid up share capital of more than 10 lakhs and less than 5 crores.
Paid up capital more than 5 crores: The company is required to employ a whole time company secretary.
Particulars: Whether the company has complied with the provisions of the Companies Act 1956
Time Limit: Presented at the board meeting with the board's report
Form applicable: Form 66
Penalty In case of default: fine may extend to fifty rupees for every day during which the default continues.

List of commonly used e-forms:

Form	**Purpose**	**Attachments**	**Filled within**
Form 1A	Name availability/ change of name	Special Resolution (for change of Name)	
Form 1	Application or declaration for incorporation of a company	1. Memorandum of Association 2. Articles of Association 3. Power of Representation 4. Form 1	
Form 2	Return of Allotment	1. Board Resolution 2. List of Allottees	30 days of such allotment
Form 5	Change in Authorised Capital	1. Altered MOA 2. Altered AOA 3. Board Resolution	30 days of passing the resolution
Form 8	Creation/Modification of Charge (other than debentures)	Instrument creating or modifying the charge	30 days from date of creation or modification of charge
Form 17	Satisfaction of Charge	Letter of charge holder stating that the charge has been satisfied	30 days from the date of satisfaction of charge
Form 18	Change in Registered Office		30 days of change
Form 20B	Annual Return	Annual return (scanned copy)	60 days of AGM
Form 23	Registration of resolution	Board Resolution (scanned copy)	30 days of passing the resolution
Form 23AC	Filing Balance sheet and other documents	Scanned copy of : 1. Notice to AGM 2. Directors Report 3. Auditors Report 4. Balance sheet with schedules 5. Notes to Accounts	30 days from AGM
Form 23ACA	Profit and Loss Account	Profit and Loss Account with schedules (scanned copy)	30 days from AGM
Form 23B	Intimation by Auditors to ROC	Appointment letter received by the auditor (scanned copy)	30 days of receipt of appointment letter
Form 32	Alteration of Directors	1. Consent letter – Appointment 2. Resignation Letter	30 days of appointment or change
Form 66	Compliance Certificate	Compliance Certificate (scanned copy)	30 days from AGM