

MCA Annual Filing Extensions: FY 2025–26 Compliance Guide

The Ministry of Corporate Affairs issued General Circular No. 05/2026 on October 24, 2026, granting relaxation of additional fees and extending due dates for FY 2025–26 annual filings without altering AGM compliance requirements.

Financial Statements: Dec 31, 2026

Extended deadline for AOC-4 forms, including CFS, XBRL, and NBFC variants.



Annual Returns: Jan 31, 2027

Extended deadline for filing e-Forms MGT-7 and MGT-7A without additional fees.

Key Compliance Requirements



AGM Deadlines Unchanged
Extension applies only to form filings, not statutory AGM time limits.



Penalty Interest Clause
Filings past extended dates attract additional fees calculated from original due dates.



Early Submission Advised
Complete filings early within extended timelines to prevent last-minute complications.