Circular no.: MCX/MEM/607/2026 October 27, 2026

Extension for Submission of Annual Returns for the Financial Year 2025-26

This is with reference to Exchange circular no. MCX/MEM/577/2026 dated October 09, 2026 pertaining to submission of Annual Returns for the Financial Year 2025-26.

Members are hereby informed that the Ministry of Corporate Affairs (MCA), vide its General Circular ref. no. 05/2026 dated October 24, 2026, titled "Relaxation of additional fees and extension of time for filing of Financial Statements and Annual Returns under the Companies Act, 2013", has extended the due date for filing financial statements with the Registrar of Companies (ROC) for the financial year ended March 31, 2026, from October 31, 2026, to December 31, 2026. Same is attached as Annexure.

In view of the above, members are hereby informed that the due date for submission of Annual Returns for the Financial Year 2025-26 is extended till December 31, 2026. Members are advised to submit the Annual Returns for the Financial Year ended March 31, 2026 on or before **December 31, 2026**.

In case of non-submission of Annual Return for the financial year 2025-26, within the due date, disciplinary actions shall be initiated by the Exchange as per Exchange circular no. MCX/COMP/213/2026 dated April 17, 2026.

Members are required to maintain Networth at all points of time, any shortfall in Networth and/or non-submission of revised Networth certificate within the stipulated timelines, shall attract disciplinary action as specified in Exchange circular no. MCX/COMP/213/2026 dated April 17, 2026. Additionally, pursuant to Exchange circular no. MCX/MEM/402/2026 dated July 13, 2026, penalty as stated in Table 1 of said circular shall be levied for reporting Networth shortfall by members during periodic submission.

Members are required to take note of the above and ensure compliance.

For and on behalf of Multi Commodity Exchange of India Limited

Kirtida Zaverchand Nagda
Head of Department – Membership

Kindly contact the Membership Team at 022-66494080 email at membership@mcxindia.com or Customer Service Team at 022-66494040 email at customersupport@mcxindia.com for any clarifications.

General Circular No. 05/2026

File No. Policy-17/111/2022-CL-V-MCA

भारत सरकार **/Government of India**

कॉर्पोरेट कार्य मंत्रालय**/Ministry of Corporate Affairs**

तीसरी मंजिल, कर्तव्य भवन-1

3rd floor, Kartavya Bhawan-1,
Man Singh Road, New Delhi - 110001

Dated: 24th Oct, 2026

To,

The DGCoA,
All Regional Directors,
All Registrar of Companies,
All Stakeholders.

Subject: Relaxation of additional fees and extension of time for filing of Financial Statements and Annual Returns under the Companies Act, 2013- reg.

Sir/Madam,

The Ministry has received representations from various stakeholders requesting an extension of the due dates for filing annual statutory forms under the Companies Act, 2013 (the Act), for the financial year 2025-26.

2. In view of the representations received and to enable companies to complete their annual statutory filings, it has been decided that companies will be allowed to file:

(a.) the financial statements in e-forms AOC-4, AOC-4 (CFS), AOC-4 (XBRL), AOC-4 NBFC (Ind AS) and AOC-4 CFS NBFC (Ind AS) for the financial year 2025-26 up to **31st December, 2026;**

(b.) for filing annual returns in e-Forms MGT-7 and MGT-7A for the financial year 2025-26 up to **31st January, 2027**,

without payment of additional fees.

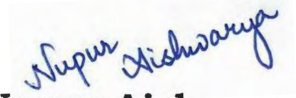
3. However, it is hereby clarified that this General Circular shall not be construed as conferring any extension of statutory time for holding of AGMs by the companies under the Act and the companies which have not adhered to the relevant statutory timelines shall be liable under the relevant provisions of the Act.

4. Any filings made subsequent to the currency of this General Circular would attract payment of all fees, including additional fees, as provided in the Companies (Registration Offices and Fees) Rules, 2014,

from the date when such filings were actually due under the Act.

5. This issues with the approval of the Competent Authority.

Yours faithfully,



(Nupur Aishwarya)
Deputy Director, Policy

Copy to:

1. e-Governance Section and Web Content officer to place the Circular on MCA Website.

2. Guard File.