# ANNUAL AND HALF YEARLY COMPLIANCE OF NIDHI COMPANY

Nidhi Company shall file a return of statutory compliances in Form NDH-1 within 90 days from the closure of the financial year with the Registrar.

Due Date of NDH-1 is 30.06.2021

If the company is not complying with the minimum member criteria and ratio of Net Owned Funds to deposits in that case company shall within 90 days from the close of the first financial year, apply to the Regional Director in Form NDH -2 for extension of time and the Regional Director may consider the application and pass orders within 30 days of the receipt of the application.

Nidhi Company has to file form NDH-3 within 30 days from the conclusion of each half-year, duly certified by a company secretary in practice or chartered accountant in practice or cost accountant in practice. Due Date of NDH-3 is 30th April, 2021 and 30th October, 2021.

# For the Nidhi Companies incorporated on or after the commencement of Nidhi (Amendment) Rules, 2019

A Nidhi Company incorporated under the Act on or after the commencement of the Nidhi (Amendment) Rules, 2019 shall file Form NDH-4 within sixty days from the date of expiry of:-

- (a) one year from the date of its incorporation; or
- (b) The period up to which extension of time has been granted by the Regional Director under sub-rule (3) of rule 5.

# For the Nidhi Companies incorporated before the commencement of Nidhi (Amendment) Rules, 2019

Every Nidhi Company incorporated under the Act, before the commencement of Nidhi (Amendment) Rules, 2019, shall also get itself declared as such in accordance with rule 3A within a period of one year from the date of its incorporation or within a period of six months from the date of commencement of Nidhi (Amendment) Rules, 2019, whichever is later.

## **AOC-4**

Every Nidhi company is required to file its Financial Statements, along with Notice calling General Meeting, Directors Report, Auditors Report, Cash Flow Statement, Balance sheet and Notes to Accounts to ROC within 30 days from the date of Annual General Meeting.

## **MGT-7**

Every Nidhi company is required to file its Annual Return along with List of members of within 60 days from date of the Annual General Meeting.