



**PATH TOWARDS
CORPORATE JOURNEY**



POST INCORPORATION REQUIREMENTS

TABLE OF CONTENTS

S. No.	Description	Page No.
1	Executive Summary	2
<hr/> CHAPTER-1 Requirements for Single Member Companies <hr/>		
2	1.1 Single Member Company having paid up capital upto one million	3
3	1.2 Single Member Company having paid up capital more than one million upto ten Million	4
4	1.3 Single Member Company having paid up capital of more than ten million	5
<hr/> CHAPTER-2 Requirements for Private Companies <hr/>		
5	2.1 Private Company having paid up capital upto one million	6
6	2.2 Private Company having paid up capital more than one million upto ten Million	7-8
7	2.3 Private Company having paid up capital of more than ten million	9-10
8	CHAPTER-3 Requirements for Public Unlisted/Listed Companies	11-12
9	CHAPTER-4 Event based Filing for all Companies	13-17
10	CHAPTER-5 Filing Matrix for companies	18-19
11	CHAPTER-6 Requirements for Limited Liability Partnership	20
12	Disclaimer	21

Executive Summary

The incorporation of a company signifies the beginning of its corporate journey. Equally important, however, are the post-incorporation obligations that ensure smooth operations, legal compliance, and sustainable growth.

Every company, under various provisions of the Companies Act, 2017 (the “Act”) and the rules and regulations framed thereunder, is required to fulfill certain statutory obligations following incorporation. These requirements apply across all company types, Single Member Companies (SMCs), Private Companies, and Public Companies, though the nature and extent of compliance may vary depending on the company’s ownership, size, and governance structure. While some obligations are universal, others are specific to the type of entity.

The key objectives of these requirements are to:

- a) Establish a transparent and accountable governance framework;
- b) Safeguard the rights of shareholders and other stakeholders;
- c) Ensure the maintenance of timely and accurate statutory records;
- d) Minimize the risk of disputes or regulatory action for non-compliances; and
- e) Enhance transparency and stakeholder’s confidence in the corporate sector

This document provides a structured and practical guide to post-incorporation compliance. The requirements have been categorized into three broad stages:

- a) Immediately after incorporation;
- b) Annual filings; and
- c) Event-based filings.

It is designed to assist company promoters, directors, secretaries, and compliance officers in understanding their statutory responsibilities and ensuring timely compliance.

CHAPTER-1

REQUIREMENTS FOR SINGLE MEMBER COMPANIES

CHAPTER 1.1: SINGLE MEMBER COMPANY HAVING PAID UP CAPITAL UPTO ONE MILLION

S.NO.	NATURE OF ACTIVITY	RELEVANT PROVISIONS OF LAW	TRIGERRING EVENT	RETURN(S) TO BE FILED WITH THE REGISTRAR ALONGWITH TIMELINE
FILING IMMEDIATELY AFTER INCORPORATION				
I.	Intimation of registered office address (In case, not provided at the time of incorporation)	Section 21 of the Companies Act, 2017 (the "Act").	In case, correspondence address is provided at the time of incorporation.	Form-21 within 30 days of incorporation.
ANNUAL FILING				
I.	Filing of Annual Return	Section 130 of the Act	Company is required to file the annual return for the first year, thereafter filing is required, in case of change of particulars in the last filed annual return.	Form-A within thirty (30) days from the last day of calendar year.
II.	Filing of Annual UBO	Section 123-A of the Act read with regulation 48 of the Companies Regulations, 2024 (the "Regulations").	Compulsory.	Form-19 within thirty (30) days from the last day of calendar year.
III.	Return of Global Beneficial ownership (BO)	Section 452 of the Act read with regulation 63 of the Regulations.	Intimation of BO in case of acquisition or change in the foreign shareholding/ interest.	Form-11 within thirty (30) days from the last day of calendar year. No such return is required to be filed in case of "Nil" information.

Note: The company is exempted from the following statutory requirements;

1. Holding of Annual General Meeting (AGM)
2. Appointment of auditor
3. Appointment of legal advisor
4. Appointment of company secretary
5. Audit and filing of financial statements

CHAPTER 1.2: SINGLE MEMBER COMPANY HAVING PAID UP CAPITAL MORE THAN ONE MILLION UPTO TEN MILLION

S.NO.	NATURE OF ACTIVITY	RELEVANT PROVISIONS OF LAW	TRIGGERING EVENT	RETURN(S) TO BE FILED WITH THE REGISTRAR ALONGWITH TIMELINE
FILING IMMEDIATELY AFTER INCORPORATION				
I.	Intimation of registered office address (In case, not provided at the time of incorporation)	Section 21 of the Act.	In case, correspondence address is provided at the time of incorporation.	Form-21 within 30 days of incorporation.
II.	Appointment of first auditor. a. The company having paid up capital upto three million shall appoint practicing ICMA or CA as auditor. b. The company having paid up capital from three million to ten million shall appoint practicing CA as auditor.	Sections 246(1)&(9), 223(5)&(9) and 197 of the Act read with regulation 50 of the Regulations.	On appointment within 90 days of incorporation.	Form-9 within 15 days of appointment along with auditor's consent.
III.	Appointment of legal advisor	Section 2(b) of Companies (Appointment of Legal Advisers) Act, 1974, read with Section 3 of the Companies (Appointment of Legal Advisers) Rules, 1975 and section 197 of the Act.	Having paid up capital of more than Rs 7.5 million	Form-9 within 15 days from the date of appointment along with certificate from the legal advisor as per Schedule II of the (Appointment of Legal Advisers) Rules, 1975.
ANNUAL FILING				
I.	Filing of Annual Return	Section 130 of the Act	Company is required to file the annual return for the first year, thereafter filing is required, in case of change of particulars in the last filed annual return.	Form-A within thirty (30) days from the last day of calendar year.
II.	Filing of Annual UBO	Section 123-A of the Act read with regulation 48 of the Regulations.	Compulsory.	Form-19 within thirty (30) days of calendar year.
III.	Return of Global Beneficial ownership (BO)	Section 452 of the Act read with regulation 63 of the Regulations.	Intimation of BO in case of acquisition or change in the foreign shareholding/ interest.	Form-11 within thirty (30) days from the last day of calendar year. No such return is required to be filed in case of "Nil" information.

Note: The company is exempted from the following statutory requirements;
1. Holding of Annual General Meeting (AGM)

2. Appointment of legal advisor having paid up capital upto Rs 7.5 million.

3. Appointment of company secretary
4. Filing of financial statements

CHAPTER 1.3: SINGLE MEMBER COMPANY HAVING PAID UP CAPITAL MORE THAN TEN MILLION

S.NO.	NATURE OF ACTIVITY	RELEVANT PROVISIONS OF LAW	TRIGGERING EVENT	RETURN(S) TO BE FILED WITH THE REGISTRAR ALONG WITH TIMELINE
FILING IMMEDIATELY AFTER INCORPORATION				
I.	Intimation of registered office address (In case, not provided at the time of incorporation)	Section 21 of the Act.	In case, correspondence address is provided at the time of incorporation.	Form-21 within 30 days of incorporation.
II.	Appointment of first auditor. (The company shall appoint practicing CA as auditor)	Section 246(1)&(9), 223(5)&(9) and 197 of the Act read with regulation 50 of the Regulations.	On appointment within 90 days of incorporation.	Form-9 within 15 days of appointment along with auditor's consent.
III.	Appointment of legal advisor	Section 2(b) of Companies (Appointment of Legal Advisers) Act, 1974, read with Section 3 of the Companies (Appointment of Legal Advisers) Rules, 1975 and section 197 of the Act.	Having paid up capital of more than Rs 7.5 million	Form-9 within 15 days from the date of appointment along with certificate from the legal advisor as per Schedule II of the (Appointment of Legal Advisers) Rules, 1975.
ANNUAL FILING				
I.	Filing of Annual Return	Section 130 of the Act	Company is required to file the annual return for the first year, thereafter filing is required, in case of change of particulars in the last filed annual return.	Form-A within thirty (30) days from the last day of calendar year.
II.	Filing of Annual UBO	Section 123-A of the Act read with regulation 48 of the Regulations.	Compulsory.	Form-19 within thirty (30) days of calendar year.
III.	Return of Global Beneficial ownership (BO)	Section 452 of the Act read with regulation 63 of the Regulations.	Intimation of BO in case of acquisition or change in the foreign shareholding/ interest.	Form-11 within thirty (30) days from the last day of calendar year. No such return is required to be filed in case of "Nil" information
IV.	Filing of Audited Financial Statements	Sections 223 (7) & 233 of the Act for listed and other companies.	Within 30 days of calendar year.	Copy of financial statements.

Note: The company is exempted from the following statutory requirements; 1. Holding of AGM. 2. Appointment of company secretary.

CHAPTER-2 REQUIREMENTS FOR PRIVATE COMPANIES

CHAPTER 2.1: PRIVATE COMPANY HAVING PAID UP CAPITAL UPTO ONE MILLION

S.No	NATURE OF ACTIVITY	RELEVANT PROVISIONS OF LAW	TRIGERRING EVENT	RETURN(S) TO BE FILED WITH THE REGISTRAR ALONGWITH TIMELINE
FILING IMMEDIATELY AFTER INCORPORATION				
I.	Intimation of registered office address (In case, not provided at the time of incorporation)	Section 21 of the Act.	In case, correspondence address is provided at the time of incorporation.	Form-21 within 30 days of incorporation.
ANNUAL FILING				
I.	Holding of first & subsequent Annual General Meeting (AGM).	Section 130 & 132 of the Act.	Compulsory within 16 months from the date of incorporation and subsequently in every calendar year within 120 days following the close of financial year.	Form-A within 30 days of AGM. <u>Note:-</u> In case of no change in particulars in the last filed Form A, nothing is required to be filed.
II.	Holding of Election of directors/appointment of CEO	Section 159 of the Act.	In first AGM & subsequently after every 03 years.	Form-9 within 15 days of AGM
III.	Filing of Annual UBO	Section 123-A of the Act read with regulation 48 of the Regulations.	Compulsory	Form-19 along with annual return. In case filing of annual return (Form A) is not required , Form -19 shall be filed within 30days of calendar year.
IV.	Return of Global Beneficial ownership (BO)	Section 452 of the Act read with regulation 63 of the Regulations.	Intimation of BO in case of acquisition or change in the foreign shareholding/ interest	Form-11 along with annual return. No such return is required to be filed in case of "Nil" information.

Note: The company is exempted from the following statutory requirements;

1. Appointment of auditor.
2. Appointment of legal advisor.
3. Appointment of company secretary.
4. Audit and filing of financial statements.

CHAPTER 2.2: PRIVATE COMPANY HAVING PAID UP CAPITAL MORE THAN ONE MILLION UPTO TEN MILLION

S.NO.	NATURE OF ACTIVITY	RELEVANT PROVISIONS OF LAW	TRIGGERING EVENT	RETURN(S) TO BE FILED WITH THE REGISTRAR ALONGWITH TIMELINE
FILING IMMEDIATELY AFTER INCORPORATION				
I.	Intimation of registered office address (In case, registered office address is not provided at the time of incorporation)	Section 21 of the Act.	In case, correspondence address is provided at the time of incorporation.	Form-21 within 30 days of incorporation.
II.	Appointment of first auditor. 1. The company having paid up capital upto three million shall appoint practicing ICMA or CA as auditor. 2. The company having paid up capital from three million to ten million shall appoint practicing CA as auditor	Section 246(1)&(9), 223(5)&(9) and 197 of the Act read with regulation 50 of the Regulations.	On appointment within 90 days of incorporation.	Form-9 within 15 days of appointment along with auditor's consent.
III.	Appointment of legal advisor	Section 2(b) of Companies (Appointment of Legal Advisers) Act, 1974, read with Section 3 of the Companies (Appointment of Legal Advisers) Rules, 1975 and section 197 of the Act.	Having paid up capital of more than Rs 7.5 million	Form-9 within 15 days from the date of appointment along with certificate from the legal advisor as per Schedule II of the (Appointment of Legal Advisers) Rules, 1975.
ANNUAL FILING				
I.	Holding of first & subsequent Annual General Meeting (AGM).	Section 130 & 132 of the Act.	Compulsory within 16 months from the date of incorporation and subsequently in every calendar year within 120 days following the close of financial year.	Form-A within 30 days of AGM. Note:- In case of no change in particulars in the last filed Form A, nothing is required to be filed for companies having paid up capital upto 3 million. Whereas for companies having paid up capital more than 03 million are required to file Form-24.

S. NO.	NATURE OF ACTIVITY	RELEVANT PROVISIONS OF LAW	TRIGGERING EVENT	RETURN(S) TO BE FILED WITH THE REGISTRAR ALONGWITH TIMELINE
II.	Holding of Election of directors/appointment of CEO	Section 159 of the Act.	In first AGM & subsequently after every 03 years.	Form-9 within 15 days of AGM
III.	Appointment of subsequent auditor	Section 246(2) & (9), 223(5) & (9) and 197 of the Act read with regulation 50 of the Regulations.	In AGM	Form-9 within 15 days of appointment along with auditor's consent.
IV.	Filing of Annual UBO	Section 123-A of the Act read with regulation 48 of the Regulations.	Compulsory	Form-19 along with annual return. In case filing of annual return (Form A) is not required, Form -19 shall be filed within 30days of calendar year.
IV.	Return of Global Beneficial ownership (BO)	Section 452 of the Act read with regulation 63 of the Regulations.	Intimation of BO in case of acquisition or change in the foreign shareholding/interest	Form-11 alongwith annual return. No such return is required to be filed in case of "Nil" information.

Note: The company is exempted from the following statutory requirements;

1. Appointment of legal advisor having paid up capital upto Rs. 7.5 million
2. Appointment of company secretary
3. Filing of financial statements

CHAPTER 2.3: PRIVATE COMPANY HAVING PAID UP CAPITAL MORE THAN TEN MILLION

S.NO.	NATURE OF ACTIVITY	RELEVANT PROVISIONS OF LAW	TRIGGERING EVENT	RETURN(S) TO BE FILED WITH THE REGISTRAR ALONGWITH TIMELINE
FILING IMMEDIATELY AFTER INCORPORATION				
I.	Intimation of registered office address (In case, registered office address is not provided at the time of incorporation)	Section 21 of the Act.	In case, correspondence address is provided at the time of incorporation.	Form-21 within 30 days of incorporation.
II.	Appointment of first auditor. The company shall appoint practicing CA as auditor.	Section 246(1)&(9), 223(5)&(9) and 197 of the Act read with regulation 50 of the Regulations.	On appointment within 90 days of incorporation.	Form-9 within 15 days of appointment along with auditor's consent.
III.	Appointment of legal advisor	Section 2(b) of Companies (Appointment of Legal Advisers) Act, 1974, read with Section 3 of the Companies (Appointment of Legal Advisers) Rules, 1975 and section 197 of the Act.	Having paid up capital of more than Rs 7.5 million	Form-9 within 15 days from the date of appointment along with certificate from the legal advisor as per Schedule II of the (Appointment of Legal Advisers) Rules, 1975.
ANNUAL FILING				
I.	Holding of first & subsequent Annual General Meeting (AGM)	Section 130 & 132 of the Act.	Compulsory within 16 months from the date of incorporation and subsequently in every calendar year within 120 days following the close of financial year.	Form-A within 30 days of AGM.
II.	Holding of Election of directors/appointment of CEO.	Section 159 of the Act.	In first AGM & subsequently after every 03 years	Form-9 within 15 days of AGM

S. NO.	NATURE OF ACTIVITY	RELEVANT PROVISIONS OF LAW		RETURN(S) TO BE FILED WITH THE REGISTRAR ALONGWITH TIMELINE
III.	Appointment of subsequent auditor.	Section 246(2) & (9), 223(5) & (9) and 197 of the Act read with regulation 50 of the Regulations .	In AGM.	Form-9 within 15 days of appointment along with auditor's consent.
IV.	Filing of Audited Financial Statements	Sections 223 (7) & 233 of the Act for listed and other companies.	Within 15 days of AGM.	Copy of financial statements.
V.	Filing of Annual UBO	Section 123-A of the Act read with regulation 48 of the Regulations.	Compulsory	Form-19 alongwith annual return.
VI.	Return of Global Beneficial ownership (BO)	Section 452 of the Act read with regulation 63 of the Regulations.	Intimation of BO in case of acquisition or change in the foreign shareholding/interest	Form-11 alongwith annual return. No such return is required to be filed in case of "Nil" information.

Note: The company is exempted from the following statutory requirements;

1. Appointment of company secretary

CHAPTER-3

REQUIREMENTS FOR PUBLIC UNLISTED/LISTED COMPANIES

S.NO.	NATURE OF ACTIVITY	RELEVANT PROVISIONS OF LAW	TRIGGERRING EVENT	RETURN(S) TO BE FILED WITH THE REGISTRAR ALONGWITH TIMELINE
FILING IMMEDIATELY AFTER INCORPORATION				
I.	Intimation of registered office address (In case, registered office address is not provided at the time of incorporation)	Section 21 of the Act.	In case, correspondence address is provided at the time of incorporation.	Form-21 within 30 days of incorporation.
II.	Appointment of first auditor. The company shall appoint practicing CA as auditor.	Section 246(1) & (9), 223(5) & (9) and 197 of the Act read with regulation 50 of the Regulations.	On appointment within 90 days of incorporation.	Form-9 within 15 days of appointment along with auditor's consent.
III.	Appointment of legal advisor	Section 2(b) of Companies (Appointment of Legal Advisers) Act, 1974, read with Section 3 of the Companies (Appointment of Legal Advisers) Rules, 1975 and section 197 of the Act.	Having paid up capital of more than Rs 7.5 million	Form-9 within 15 days from the date of appointment along with certificate from the legal advisor as per Schedule II of the (Appointment of Legal Advisers) Rules, 1975.
IV.	Appointment of company secretary	Section 194 and 197 of the Act read with regulation 50 and 52 of the Regulations.	Upon incorporation	Form-9 within 15 days from the date of appointment.
V.	Commencement of business	Section 19 of the Act.	Commencement after registration of documents as mentioned in section 19(d) and/or section 19(e) of the Act.	Form-22, along with statement in lieu of prospectus
VI.	Holding of Statutory meeting and preparation of statutory Report. Note: If first AGM is held earlier, no statutory meeting shall be required.	Section 131 of the Act.	Within one hundred and eighty days from the date of commencement of business or within nine months from the date of its incorporation whichever is earlier.	Form-25, along with copy of statutory report & auditors report forthwith sending to members.

S. NO.	NATURE OF ACTIVITY	RELEVANT PROVISIONS OF LAW	TRIGERRING EVENT	RETURN(S) TO BE FILED WITH THE REGISTRAR ALONGWITH TIMELINE
ANNUAL FILING				
VII.	Holding of first & subsequent Annual General Meeting (AGM).	Section 130 & 132 of the Act.	Compulsory within 16 months from the date of incorporation and subsequently in every calendar year within 120 days following the close of financial year.	Form-A within 30 days of AGM.
VIII.	Holding of Election of directors/appointment of CEO	Section 159 of the Act.	In first AGM & subsequently after every 03 years.	Form-9 within 15 days of AGM
IX.	Appointment of subsequent auditor	Section 246(2) & (9), 223(5) & (9) and 197 of the Act read with regulation 50 of the Regulations.	In AGM.	Form-9 within 15 days of appointment along with auditor's consent.
X.	Filing of Audited Financial Statements.	Sections 223 (7) & 233 of the Act.	within 30days of AGM in case of a listed company and within 15 days in case of any other company.	Copy of financial statements.
XI	Filing of Annual UBO	Section 123-A of the Act read with regulation 48 of the Regulations.	Compulsory	Form-19 alongwith annual return.
XII	Return of Global Beneficial ownership (BO)	Section 452 of the Act read with regulation 63 of the Regulations.	Intimation of BO in case of acquisition or change in the foreign shareholding/ interest.	Form-11 alongwith annual return. No such return is required to be filed in case of "Nil" information.
XIII	Quarterly Accounts (Listed companies only)	Section 237 of the Act	End of quarter	Quarterly accounts within 30 days of end of 1 st and 3 rd quarter and within 60 days of end of second quarter. The quarterly accounts for second quarter shall be reviewed by the auditors.

Note: The company is exempted from the following statutory requirements;

1. Appointment of legal advisor having paid up capital upto Rs. 7.5 million.

CHAPTER 4

EVENT BASED FILING FOR ALL COMPANIES

S.NO.	NATURE OF ACTIVITY	RELEVANT PROVISIONS OF LAW	TRIGGERING EVENT	RETURN(S) TO BE FILED WITH THE REGISTRAR ALONGWITH TIMELINES
I.	Change of name	Section 10, 12 & 13 of the Act read with regulation 6 of the Regulations	Upon decision for change	App-1 for reservation of proposed new name. Form-26 within 15 days of special resolution alongwith; i) Letter of name availability ii) Amended copy of Memorandum and Articles of Association. iii) Affidavit to the extent of correctness of the contents iv) Copy of NOC, where applicable
II.	Change in registered office address; i) within same city ii) From one city to another city within same province iii) one Province to another Province or ICT and vice versa; or one Province or ICT to a part of Pakistan not forming part of a Province and vice versa;	Section 21 of the Act. Sections 21 and subsequent audit 150 of the Act. Sections 21, 32 and 150 of the Act.	Upon decision for change	Form-21 within 15 days of change Form-21 and Form-26 within 15 days from date of change Form-21 and Form-26 within 15 days of change alongwith; i) copy of amended MoA ii) Filing of Petition to the Commission iii) Consent of registered creditors iv) Affidavit for correctness of the contents

S. NO.	NATURE OF ACTIVITY	RELEVANT PROVISIONS OF LAW	TRIGGERING EVENT	RETURN(S) TO BE FILED WITH THE REGISTRAR ALONGWITH TIMELINES
III.	Change in address at which books of accounts are maintained.	Section 21 and 220 of the Act.	Upon decision of board for change.	Form-21 within 7 days of board's decision.
IV.	Change in principle line of business	Sections 26, 32(1)(b) of the Act read with regulation 36 of the Regulations.	Upon decision for change of principle line of business	Form-4 within thirty (30) days of change alongwith; <ul style="list-style-type: none"> i) Form 26 within 15 days of special resolution and ii) amended copy of memorandum and articles of association.
V.	Conversion of status of a company, namely—; <ul style="list-style-type: none"> i) Conversion of public company into private company and vice-versa ii) Conversion of status of private company into a single-member company and vice-versa iii) Conversion of status of unlimited company as limited company and vice-versa iv) Conversion of a company limited by guarantee to a company limited by shares and vice-versa 	Sections 46, 47, 48 and 49 of the Act read with Regulation 38 of the Regulations	Upon decision to change the status	Form-26 within 15 days of special resolution alongwith; <ul style="list-style-type: none"> i) Form-9, in case of appointment or resignation of director ii) Form-3, in case of transfer or further allotment of shares iii) amended copy of Memorandum and Articles of Association, iv) NOC of concerned authority in case doing licensed / specialized business, v) NOCs of registered charge holders/creditors. vi) Appointment of nominee and filing through Form-9, in case of conversion of private company into SMC. <u>In case of Conversion of limited by guarantee to limited by shares</u> <ul style="list-style-type: none"> (vii) Particulars of a person who have agreed to take shares in the proposed capital of the company (vii) No of shares to be taken along with auditor's certificate verifying the receipt of money on the format of Appendix to Form 3.

S. NO.	NATURE OF ACTIVITY	RELEVANT PROVISIONS OF LAW	TRIGGERING EVENT	RETURN(S) TO BE FILED WITH THE REGISTRAR ALONGWITH TIMELINES
VI.	Further allotment of shares	Sections 70 and 83 of the Act and Chapter VIII of Regulations. For listed companies, Companies (Further Issue of Shares) Regulations, 2020 shall also be applicable .	Upon raising paid up capital.	Form-3 within 45 days from allotment of shares along with; i). in case of cash allotment a report from company's auditor to the effect that the amount of consideration has been received in full by the company and shares have been issued to each allottee. ii). in case of bonus issue a copy of the resolution authorizing such issue. iii). In case of allotment for consideration otherwise than in cash; a copy of the document evidencing the transfer of non-cash asset to the company, or a copy of the contract for technical and other services, intellectual property or other consideration, along with copy of the valuation report (verified in the specified manner) for registration in respect of which that allotment was made. iv). In case of allotment other than right (cash, other than cash, discount), approval of the Commission is required for public companies only.
VII.	Change of more than 25% in shareholding or membership or voting rights. (Optional for less than or equal to 25%).	Section 465(4) of the Act read with regulation 41 of the Regulations. Circular 9/2024, dated March 22, 2024.	Upon transfer of shares	Form-3 within fifteen (15) days after the date on which the threshold of 25% is exceeded.

S. NO.	NATURE OF ACTIVITY	RELEVANT PROVISIONS OF LAW	TRIGGERING EVENT	RETURN(S) TO BE FILED WITH THE REGISTRAR ALONGWITH TIMELINES
VIII.	Alteration in shares Capital a. Increase in authorized capital b. Sub-division of shares c. Consolidation of shares d. Cancellation of shares	Sections 85 and 150 of the Act.	Upon decision for alteration in share capital.	Form-7 and Form-26 within 15 days from the passing of special resolution along with amended copy of memorandum and articles of association.
IX.	Particulars of Mortgages, Charges, Pledges etc. (Creation, modification & satisfaction)	Sections 100, 105, 106, 109 and 448 of the Act read with regulation 30 of the Regulations.	Within 30 days of creation and satisfaction of charge and modification as and when done.	Form-10 along with instrument creating/modifying charge supported by affidavit and NOC from the bank/creditor, in case of modification/satisfaction.
X.	Obtaining status of inactive company and vice versa	Section 424(1) and Regulation 62	Upon decision for obtaining inactive status	App-2 for obtaining inactive status supported by; i) affidavit to the extent of correctness of the contents ii) Form-26 within 15 days of special resolution.
XI.	Striking off Name of the Company from the register of companies	Section 426 and Regulation 144 and 145	Upon decision to strike off the name.	App-4 along with the following documents; i) copy of members' resolution ii) a declaration/ indemnity on Appendix-B, and iii) auditors' certificate.
XII.	Filing of Special Resolution	Section 150 of the Act read with Regulation 30 of the Regulations.	See Annexure.	Form 26 within 15 days of special resolution.

Sr No.	TRIGERRING EVENT.
1.	Section 12: Change of Name by a Company
2.	Section 21 (2): Change in Registered Office of a Company from one province to another
3.	Section 32: Change of Memorandum of Association
4.	Section 38: Alteration of Articles of Association
5.	Section 46: Conversion of public company into private company and vice-versa
6.	Section 47: Conversion of private company into a single member company and vice-versa
7.	Section 48: Conversion of Unlimited Company to Limited Company and vice-versa
8.	Section 49: Conversion of a Company limited by guarantee to Company Limited by shares and vice-versa
9.	Section 82: Power to issue shares at a discount
10.	Section 83: Further issue of shares
11.	Section 83A: Employees Stock Options
12.	Section 85: Power of Company to alter its share capital
13.	Section 86: Prohibition of purchase by company or giving of loans by it for purchase of its shares,
14.	Section 88: Power of a Company to purchase its own shares
15.	Section 89: Reduction of share capital
16.	Section 99: Converting limited liability of directors to unlimited of a limited company.
17.	Section 190: Removal of Chief Executive
18.	Section 199 (1): Investments in associated companies and undertaking
19.	Section 199 (2): Increase in the amount or any change in nature of investment
20.	Section 204(8): Breach of duty by a Director, to be ratified by the Company through a Special Resolution.
21.	Section 208 (1): Related Party Transactions, only where the majority of the directors are interested in any of the transactions
22.	Section 246 (5): Removal of Auditors, during their tenure
23.	Section 257: Investigation into the company's affairs (Voluntary)

CHAPTER 5

FILING MATRIX FOR COMPANIES

S. No.	Description/Company type	SMC (having PUC upto one million)	SMC (having PUC more than one million upto ten million)	SMC (having PUC more than ten million)	PVT (having PUC upto one million)	PVT (having PUC more than one million upto ten million)	PVT (having PUC more than ten million)	Public Company
FILING IMMEDIATELY AFTER INCORPORATION								
1	Intimation of registered office address (In case, not provided at the time of incorporation)	✓	✓	✓	✓	✓	✓	✓
2	Appointment of first auditor.	✗	✓	✓	✗	✓	✓	✓
3	Appointment of legal advisor (having PUC of more than seven and half million)	✗	✓	✓	✗	✓	✓	✓
4	Appointment of company secretary	✗	✗	✗	✗	✗	✗	✓
5	Commencement of business	✗	✗	✗	✗	✗	✗	✓
6	Holding of Statutory meeting and preparation of statutory Report.	✗	✗	✗	✗	✗	✗	✓
ANNUAL FILING								
1	Holding of first & Subsequent Annual General Meeting (AGM)	✗	✗	✗	✓	✓	✓	✓
2	Filing of Annual UBO	✓	✓	✓	✓	✓	✓	✓

3	Return of Global Beneficial ownership (BO),	✓	✓	✓	✓	✓	✓	✓
4	Filing of Audited Financial Statements	✗	✗	✓	✗	✗	✓	✓
5	Holding of Election of directors/appointment of CEO	✗	✗	✗	✓	✓	✓	✓
6	Filing of Quarterly Accounts (listed company only)	✗	✗	✗	✗	✗	✗	✓

CHAPTER-6

REQUIREMENTS FOR LIMITED LIABILITY PARTNERSHIP

S.NO.	NATURE OF STATUTORY ACTIVITY	RELEVANT PROVISIONS OF LAW	TRIGGERRING EVENT	RETURN(S) TO BE FILED WITH THE REGISTRAR ALONGWITH TIMELINE
FILING IMMEDIATELY AFTER INCORPORATION				
I.	Appointment of auditor	Regulation 17 of the Limited Partnership Regulations, 2018 (the "Regulations").	Upon appointment of auditor.	No Filing required.
ANNUAL FILING				
I.	Filing of Annual UBO.	Section 8 of the Limited Liability Partnership Act, 2017 (the "Act") read with regulation 14A of the Regulations.	Compulsory.	LLP Form-XII within fifteen (15) days of receipt of declaration or on annual basis.
EVENT BASED FILING				
I.	Change of Name	Regulation 6 of the Regulations.	Upon change.	LLP Form-II.
II.	Induction and/or cessation of Partner.	Section 14(1)(a) of the Act read with regulation 13 of the Regulations.	Upon change.	LLP Form V within fifteen (15) days of change along with consent of partner on LLP Form IV, copy of resignation and copy of LLP agreement.
III.	Conversion from firm to LLP	Section 25 of the Act read with regulation 22 of the Regulations.	Upon conversion.	LLP Form VI along with copy of CNICs, attested copy of LLP agreement, copy of registration certificate of firm, consent of creditors and authority letter.
IV.	Conversion from Pvt to LLP	Section 26 of the Act read with regulation 23 of the Regulations.	Upon conversion.	LLP Form VI along with copy of CNICs, attested copy of LLP agreement, consent of creditors and authority letter.
V.	Intimation for change in registered office address.	Regulation 27 of the Regulations.	Upon change.	LLP Form VII within fifteen (15) days of change.
VI.	Change in LLP agreement	Regulation 15, 28 and 30 of the Regulations.	Upon change.	LLP Form VIII within Seven (7) days of change.

Disclaimer

These requirements have been drafted with the intent to facilitate users by enabling them to understand the statutory responsibilities of a company. The text cited herein is provided merely as a guideline and does not serve as a substitute for the bare provisions of law. These requirements exclusively relates to the Companies Act, 2017 read with the Companies Regulations, 2024 and may be noted that various other provisions of law and prescribed forms apply under specific circumstances or upon the occurrence of certain corporate events, which could not be comprehensively covered in this document. Users are, therefore, advised to refer to the Companies Act, 2017 and the relevant rules and regulations made thereunder for a complete and authoritative understanding of the statutory obligations of a company.



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