MCX Circular No.: MCX/MCXCCL/609/2026 October 27, 2026

MCXCCL Circular No.: MCXCCL/MEM/232/2026

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

This has reference to MCXCCL Circular MCXCCL/MEM/223/2026 dated October 15, 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 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 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**.

It is reiterated that as per SEBI PR No.58/2026 dated September 17, 2026 and MCXCCL circular no. MCXCCL/MEM/203/2026 dated September 18, 2026 regarding "Samuhik Prativedan Manch- A Technology based sharing mechanism of common submissions extended to Members of Clearing Corporations", Institutional Trading Cum Clearing Members/Self Clearing Members of the Clearing Corporation who are also registered with NSE will be required to submit their Annual Return to NSE only. Further, Institutional Trading cum Clearing Member /Self Clearing Members of MCXCCL who are not registered with NSE and Professional Clearing members registered with MCXCCL, shall submit the Annual Returns to MCXCCL through the Member Reporting portal at link (https://memberreporting.mcxccl.com).

In case of non-submission of Annual Returns for the financial year 2025-26, within the due date/ shortfall in networth, actions shall be initiated by MCXCCL as stipulated vide Circular Ref No. MCXCCL/MEM/075/2026 dated April 13, 2026.

Any issues faced while uploading the Annual Returns in the MCXCCL portal may be sent to the email id "membership@mcxccl.com" with the subject line "**Annual Returns for the Financial Year 2025-26** – Issues in Submission - <Name of the Clearing member and Member code>".

All members are advised to take note of the same and comply.

For and on behalf of
Multi Commodity Exchange Clearing Corporation Limited

Sugandhee Gupta
AVP – Compliance, Membership & GRD

---------- Corporate office ----------
Multi Commodity Exchange Clearing Corporation Limited
Exchange Square, CTS No. 255, Suren Road, Chakala, Andheri (East), Mumbai – 400 093
Tel.: 022 – 68646000/ 022 50956000 Fax: 022 – 22 6649 4151 CIN: U74999MH2008PLC185349
www.mcxccl.com email: customersupport@mcxindia.com

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.

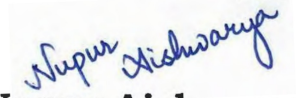
3. However, it is hereby clarified that this General Circular shall not be construed as conferring any extension of statutory time for holding of AGMs by the companies under the Act and the companies which have not adhered to the relevant statutory timelines shall be liable under the relevant provisions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