



Latest MCA V3 Changes & Annual ROC Filings

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Understanding MCA's Evolution

MCA V1

Basic e-governance framework with limited digital capabilities

MCA V2

Introduction of Digital Signature Certificates and electronic forms

MCA V3

Advanced analytics, real-time validation, and automated enforcement

V3 represents a fundamental shift: from a filing portal to a comprehensive **Compliance Enforcement Engine** with pre-validation capabilities and intelligent data verification.

Why MCA V3 Matters



Enhanced Accuracy

Prevents incorrect filings through pre-validation and real-time data verification



Data Quality

Significantly improves accuracy of corporate data held by MCA



Reduced Intervention

Minimises ROC queries and manual intervention requirements



Automated Tracking

Built-in compliance monitoring with mandatory DSC mapping

Major V3 Platform Changes

01

Web-Based Forms

Enhanced user interface with intuitive navigation

02

Excel Upload Capability

Bulk data uploads for shareholding and transfers

03

Pre-Filled Data

MCA master data automatically populated

04

Mandatory DSC Mapping

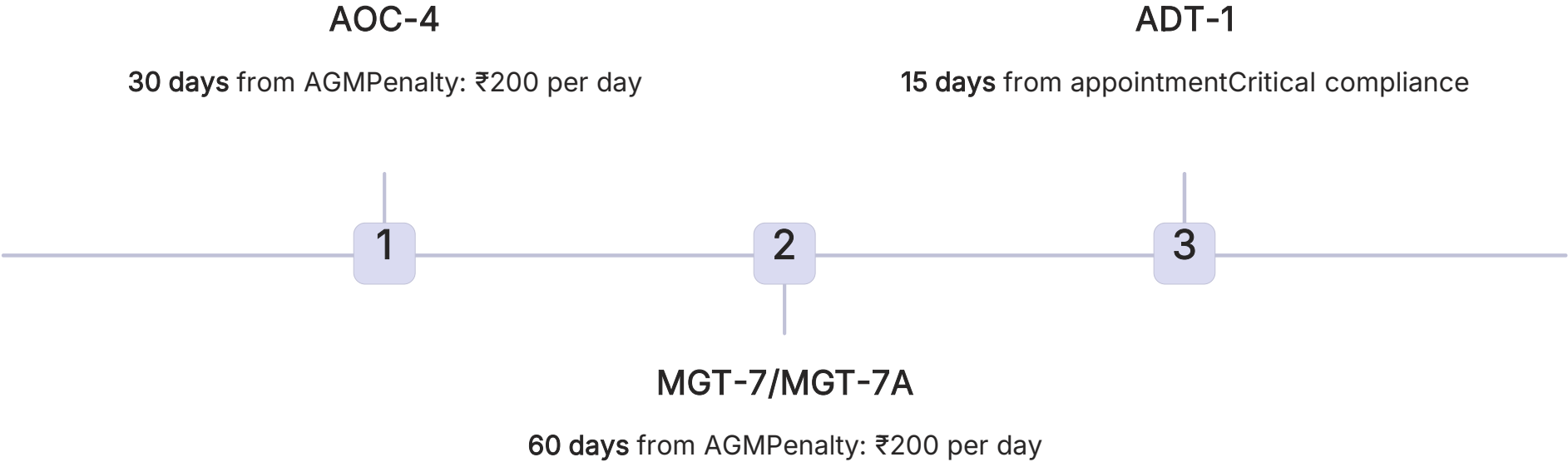
Strict authentication and signer verification

05

Real-Time Validation

Instant error detection and strong validation system

Annual Filing Timeline & Penalties



⚠ Critical Note: There is no maximum penalty cap. A 90-day delay results in ₹36,000 in penalties per form.

AOC-4: Financial Statements Filing

Form Variants

AOC-4

Standard financial statements for companies

AOC-4 CFS

Consolidated financial statements variant

AOC-4 XBRL

eXtensible Business Reporting Language format

AOC-4 NBFC Ind AS

Specialised format for NBFCs under Ind AS

New Requirements

- Registered office photograph with visible nameboard
- CSR schedule (where applicable)
- Strict attachment validation checks
- Enhanced DSC authentication rules



MGT-7 vs MGT-7A: Annual Returns

MGT-7

Applicable to **all companies except** small companies and one-person companies

Key Features:

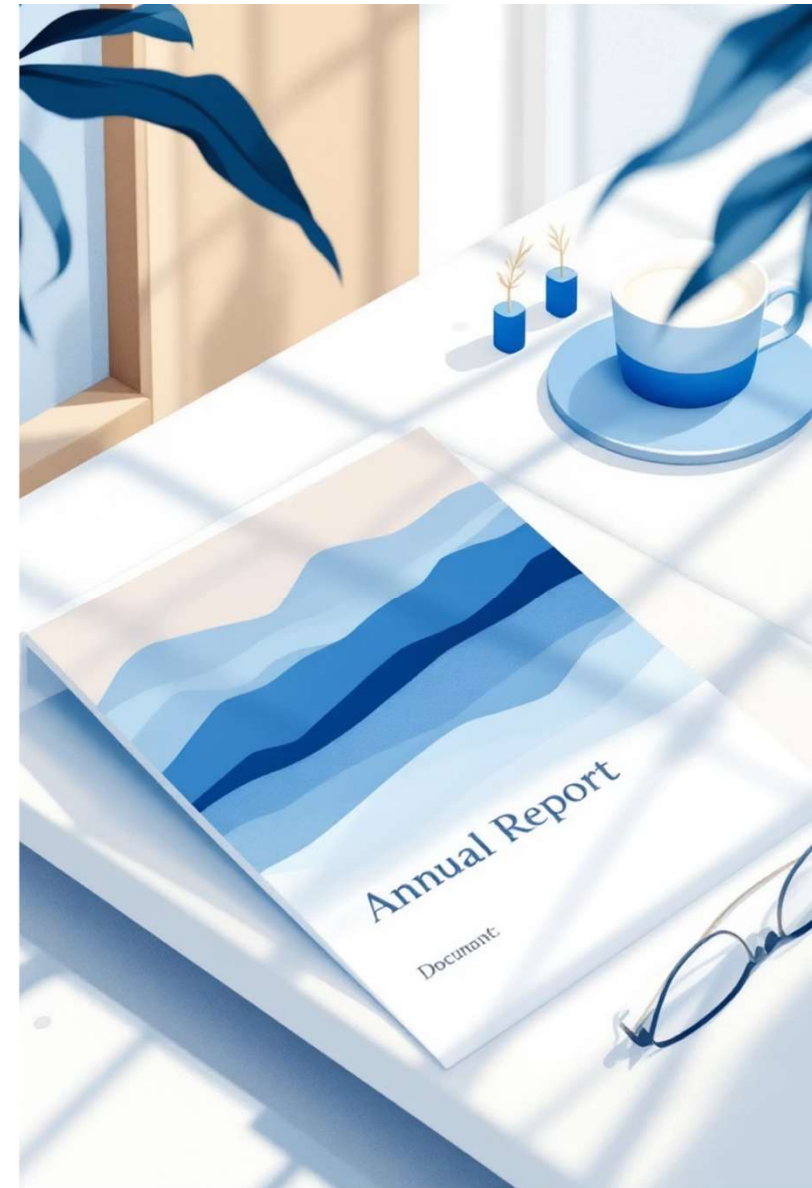
- Comprehensive annual return
- Excel uploads mandatory for shareholding data
- Detailed transfer information required
- Beneficial ownership disclosures (10% threshold)

MGT-7A

Simplified format for **small companies and OPCs**

Key Features:

- Simplified data requirements
- Reduced compliance burden
- Excel format still required
- Must match BEN-2 data



Excel Data & Common Filing Errors

1 Excel Template Errors

Remove all blank rows; PAN details must match master data exactly; shareholding totals must reconcile

2 Negative Value Formatting

System rejects negative values in financial statements; use proper accounting format

3 PAN/DIN Mismatches

All director and shareholder identifiers must match MCA master database

4 Attachment Format Issues

Only approved file formats accepted; file size limits strictly enforced

5 Unmapped DSC

Digital signatures must be registered and mapped to correct DIN before filing

Best Practices & Filing Strategy



Maintain Compliance Calendar

Track all deadlines: July for AOC-4, August for MGT-7, September for DIR-3 KYC. Quarterly master data reviews recommended.



DSC Health Monitoring

Verify Class 3 DSC validity, DIN active status, exact name matching, and proper driver installation regularly.



Pre-AGM Preparation

Ensure financial statements, board reports, audit reports, and statutory registers are complete and reconciled before AGM.



Team Roles Clarity

CA handles filing, accountant maintains registers, admin manages DSC and office photographs. Clear segregation prevents errors.

Thank You

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For queries and professional assistance with MCA V3 filings and corporate compliance matters

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Questions & Discussion

Open forum for your queries

