92. (1) Every company shall prepare a return (hereinafter referred to as the annual return) [in the prescribed form](http://ebook.mca.gov.in/Actpagedisplay.aspx?PAGENAME=18027) containing the particulars as they stood on the close of the financial year regarding—

(*a*) its registered office, principal business activities, particulars of its holding, subsidiary and associate companies;

(*b*) its shares, debentures and other securities and shareholding pattern;

(*c*) [5](http://ebook.mca.gov.in/Childwindow1.aspx?pageid=17475&type=CA&ChildTitle=Chapter%20VII%20Management%20and%20Administration&SearchText=#5)[Omitted]

(*d*) its members and debenture-holders along with changes therein since the close of the previous financial year;

(*e*) its promoters, directors, key managerial personnel along with changes therein since the close of the previous financial year;

(*f*) meetings of members or a class thereof, Board and its various committees along with attendance details;

3[(*g*) remuneration of directors and key managerial personnel;]

(*h*) penalty or punishment imposed on the company, its directors or officers and details of compounding of offences and appeals made against such penalty or punishment;

(*i*) matters relating to certification of compliances, disclosures as may be prescribed;

(*j*) details, as may be prescribed, in respect of shares held by or on behalf of the Foreign Institutional Investors [6](http://ebook.mca.gov.in/Childwindow1.aspx?pageid=17475&type=CA&ChildTitle=Chapter%20VII%20Management%20and%20Administration&SearchText=#6)[Omitted]; and

(*k*) such other matters as may be prescribed,

and signed by a director and the company secretary, or where there is no company secretary, by a company secretary in practice:

**4[Provided** that in relation to One Person Company and small company, the annual return shall be signed by the company secretary, or where there is no company secretary, by the director of the company.]

[**7**](http://ebook.mca.gov.in/Childwindow1.aspx?pageid=17475&type=CA&ChildTitle=Chapter%20VII%20Management%20and%20Administration&SearchText=#7)**[Provided** further that the Central Government may prescribe abridged form of annual return for "One Person Company, small company and such other class or classes of companies as may be prescribed.]

(2) The annual return, filed by a listed company or, by a company having such paid-up capital and turnover [as may be prescribed](http://ebook.mca.gov.in/Actpagedisplay.aspx?PAGENAME=18027), shall be certified by a company secretary in practice in the prescribed form, stating that the annual return discloses the facts correctly and adequately and that the company has complied with all the provisions of this Act.

[8](http://ebook.mca.gov.in/Childwindow1.aspx?pageid=17475&type=CA&ChildTitle=Chapter%20VII%20Management%20and%20Administration&SearchText=#8)[(3) Every company shall place a copy of the annual return on the website of the company, if any, and the web-link of such annual return shall be disclosed in the Board's report.]

(4) Every company shall file with the Registrar a copy of the annual return, within *sixty* days from the date on which the annual general meeting is held or where no annual general meeting is held in any year within *sixty* days from the date on which the annual general meeting should have been held together with the statement specifying the reasons for not holding the annual general meeting, with such fees or additional fees [as may be prescribed](http://ebook.mca.gov.in/Actpagedisplay.aspx?PAGENAME=18204) [9](http://ebook.mca.gov.in/Childwindow1.aspx?pageid=17475&type=CA&ChildTitle=Chapter%20VII%20Management%20and%20Administration&SearchText=#9)[Omitted].

13,[[12](http://ebook.mca.gov.in/Childwindow1.aspx?pageid=17475&type=CA&ChildTitle=Chapter%20VII%20Management%20and%20Administration&SearchText=#12)[[11](http://ebook.mca.gov.in/Childwindow1.aspx?pageid=17475&type=CA&ChildTitle=Chapter%20VII%20Management%20and%20Administration&SearchText=#11)[(5) If any company fails to file its annual return under sub-section **(4),**before the expiry of the period specified [10](http://ebook.mca.gov.in/Childwindow1.aspx?pageid=17475&type=CA&ChildTitle=Chapter%20VII%20Management%20and%20Administration&SearchText=#10)[therein], such company and its every officer who is in default shall be liable to a penalty of fifty thousand rupees and in case of continuing failure, with further penalty of one hundred rupees for each day during which such failure continues, subject to a maximum of five lakh rupees.]]]

(6) If a company secretary in practice certifies the annual return otherwise than in conformity with the requirements of this section or the rules made thereunder, he shall be punishable with fine which shall not be less than fifty thousand rupees but which may extend to five lakh rupees.