

Sl.No	TITLE OF NOTIFIED RULES (As on 1.04.2014)	RELEVANT CHAPTERS
1	Companies (Specification of definitions details) Rules, 2014	I
2	Companies (Incorporation) Rules, 2014	II
3	Companies (Prospectus and Allotment of Securities) Rules, 2014	III
4	Companies (Share Capital and Debentures) Rules, 2014	IV
5	Companies (Acceptance of Deposits) Rules, 2014	V
6	Companies (Registration of Charges) Rules, 2014	VI
7	Companies (Management and Administration) Rules, 2014	VIII
8	Companies (Declaration and Payment of Dividend) Rules, 2014	VIII
9	Companies (Accounts) Rules, 2014	IX
10	Companies (Audit and Auditors) Rules, 2014	X
11	Companies (Appointment and Qualification of Directors) Rules, 2014	XI
12	Companies (Meetings of Board and its Powers) Rules, 2014	XII
13	Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.	XIII
14	Companies (Inspection, Investigation and Inquiry) Rules, 2014	XIV
15	Companies (Authorised to Registered) Rules, 2014	XXI
16	Companies (Registration of Foreign Companies) Rules, 2014	XXII
17	Companies (Registration Offices and Fees) Rules, 2014	XXIV
18	Nidhi Rules, 2014.	XXVI
19	Companies (Adjudication of Penalties) Rules, 2014	XXIX
20	Companies (Miscellaneous) Rules, 2014	XXIX
21	Companies (Corporate Social Responsibility Policy Rules) 2014	-

RULES ON CHAPTER I

THE COMPANIES SPECIFICATION OF DEFINITION DETAILS

G.S.R -- In exercise of the powers conferred under sub clause (ix) of clause (76), sub-clause (iii) of clause (77) of section 2, read with sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules, namely: -

1. Short title and commencement.-

- (1) These rules may be called the **Companies (Specification of definitions details) Rules, 2014**.
- (2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.- (1) In these rules, unless the context otherwise requires,-

- (a) "Act" means the Companies Act, 2013 (18 of 2013);
- (b) "Certifying Authority" for the purpose of Digital Signature Certificate means a person who has been granted a licence to issue a Digital Signature Certificate under section 24 of the Information Technology Act, 2000 (21 of 2000) and the Certified Filing Center (CFC) under the Act;

- (c) "digital signature" means the digital signature as defined under clause (p) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (d) "Digital Signature Certificate" means a Digital Signature Certificate as defined under clause (q) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (e) "Director Identification Number" (DIN) means an identification number allotted by the Central Government to any individual, intending to be appointed as director or to any existing director of a company, for the purpose of his identification as a director of a company;

Provided that the Director Identification Number (DIN) obtained by the individuals prior to the notification of these rules shall be the DIN for the purpose of the Companies Act, 2013:

Provided further that "Director Identification Number" (DIN) includes the Designated Partnership Identification Number (DPIN) issued under section 7 of the Limited Liability Partnership Act, 2008 (6 of 2009) and the rules made thereunder;

- (f) "e-Form" means a form in the electronic form as prescribed under the Act or the rules made thereunder and notified by the Central Government under the Act;
- (g) "electronic Mail" means the message sent, received or forwarded in digital form using any electronic communication mechanism that the message so sent, received or forwarded is storable and retrievable;

- (h) "electronic mode", for the purposes of clause (42) of section 2 of the Act, means carrying out electronically based, whether main server is installed in India or not, including, but not limited to-

(i) business to business and business to consumer transactions, data interchange and other digital supply transactions;

(ii) offering to accept deposits or inviting deposits or accepting deposits or subscriptions in securities, in India or from citizens of India;

(iii) financial settlements, web based marketing, advisory and transactional services, database services and products, supply chain management;

(iv) online services such as telemarketing, telecommuting, telemedicine, education and information research; and

(v) all related data communication services,

whether conducted by e-mail, mobile devices, social media, cloud computing, document management, voice or data transmission or otherwise;

(i) "electronic record" means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000;

(j) "electronic Registry" means an electronic repository or storage system of the Central Government in which the information or documents are received, stored, protected and preserved in electronic form;

(k) "Executive Director" means a whole time director as defined in clause (94) of section 2 of the Act;

(l) "Fees" means the fees as specified in the Companies (Registration Offices and Fees) Rules, 2014;

(m) "Form" means a form set forth in the Act or the rules made thereunder which shall be used for the matter to which it relates;

(n) "Pre-fill" means the automated process of data input by the computer system from the database maintained in electronic registry of the Central Government;

(o) "Registrar's Front Office" means an office maintained by the Central Government or an agency authorised by it to facilitate e-filing of documents into the electronic registry and their inspection and viewing;

(p) "Regional Director" means the person appointed by the Central Government in the Ministry of Corporate Affairs as a Regional Director;

(q) "section" means the section of the Act;

(r) "Total Share Capital", for the purposes of clause (6) and clause (87) of section 2, means the aggregate of the -

(a) paid-up equity share capital; and

(b) convertible preference share capital;

(s) For the purposes of clause (d) of sub-section (1) of Section 164 and clause (f) of sub-section (1) of section 167 of the Act, "or otherwise" means any offence in respect of which he has been convicted by a Court under this Act or the Companies Act, 1956;

(2) The words and expressions used in these rules but not defined and defined in the Act or in (i) the Securities Contracts (Regulation) Act, 1956 (42 of 1956) or
(ii) the Securities and Exchange Board of India Act, 1992 (15 of 1992) or
(iii) the Depositories Act, 1996 (22 of 1996) or (iv) the Information Technology Act, 2000 (21 of 2000) or rules and regulations made thereunder shall have the meanings respectively assigned to them under the Act or those Acts.

3. Related party.- For the purposes of sub-clause (ix) of clause (76) of section 2 of the Act, a director or key managerial personnel of the holding company or his relative with reference to a company, shall be deemed to be a related party.

4. List of relatives in terms of clause (77) of section 2.- A person shall be deemed to be the relative of another, if he or she is related to another in the following manner, namely:-

- (1) Father:
Provided that the term "Father" includes step-father.
- (2) Mother:
Provided that the term "Mother" includes the step-mother.
- (3) Son:
Provided that the term "Son" includes the step-son.
- (4) Son's wife.
- (5) Daughter.
- (6) Daughter's husband.
- (7) Brother:
Provided that the term "Brother" includes the step-brother;
- (8) Sister:
Provided that the term "Sister" includes the step-sister.

RULES ON CHAPTER II

THE COMPANIES(INCORPORATION)

G.S.R. (E).-- In exercise of the powers conferred under section 3, section 4, sub-sections (5) and (6) of section 5, section 6, sub-section (1) and (2) of section 7, sub-section (1) and (2) of section 8, clauses (a) and (b) of sub-section (1) of section 11, sub-sections (2), (3), (4) and (5) of section 12, sub-sections (3), (4) and proviso to sub-section (5) of section 13, sub-section (2) of section 14, sub-section (1) of section 17, sub-section (1) and (3) of section 20 read with sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013) and in supersession of the Companies (Central Government's) General Rules and Forms, 1956 or any other relevant rules prescribed under the Companies Act, 1956 (1 of 1956) on matters covered under these rules, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely: -

1. Short title and commencement.-

(3) These rules may be called the Companies **(Incorporation)** Rules, 2014.

(4) They shall come into force on the 1st day of April, 2014.

2. Definitions.- (1) In these rules, unless the context otherwise requires,-

(a) "Act" means the Companies Act, 2013 (18 of 2013);

(d) "Annexure" means the Annexure to these rules;

- (e) "Form" or "e-Form" means a form in the electronic form or non-electronic form as specified under the Act or Rules made there under and notified by the Central Government under the Act;
- (g) "Fees" means fees as specified in the Companies (Registration offices and fees) Rules, 2014;
- (h) "Regional Director" means the person appointed by the Central Government in the Ministry of Corporate Affairs as a Regional Director;
- (i) "Section" means the section of the Act;

(2) Words and expressions used in these rules but not defined and defined in the Act or in Companies (Specification of definitions details) Rules, 2014 shall have the meanings respectively assigned to them in the Act and said rules.

3. One Person Company.-

- (8) Only a natural person who is an Indian citizen and resident in India-
 - (a) shall be eligible to incorporate a One Person Company;
 - (b) shall be a nominee for the sole member of a One Person Company.

Explanation.- For the purposes of this rule, the term "resident in India" means a person who has stayed in India for a period of not less than one hundred and eighty two days during the immediately preceding one calendar year.

- (9) No person shall be eligible to incorporate more than a One Person Company or become nominee in more than one such company.

(10) Where a natural person, being member in One Person Company in accordance with this rule becomes a member in another such Company by virtue of his being a nominee in that One Person Company, such person shall meet the eligibility criteria specified in sub rule (2) within a period of one hundred and eighty days.

(11) No minor shall become member or nominee of the One Person Company or can hold share with beneficial interest.

(12) Such Company cannot be incorporated or converted into a company under section 8 of the Act.

(13) Such Company cannot carry out Non-Banking Financial Investment activities including investment in securities of any body corporates.

(14) No such company can convert voluntarily into any kind of company unless two years have expired from the date of incorporation of One Person Company, except threshold limit (paid up share capital) is increased beyond fifty lakh rupees or its average annual turnover during the relevant period exceeds two crore rupees.

4. Nomination by the subscriber or member of One Person Company.-

For the purposes of first proviso to sub-section (1) of section 3-

(7) The subscriber to the memorandum of a One Person Company shall nominate a person, after obtaining prior written consent of such person, who shall, in the event of the subscriber's death or his incapacity to contract, become the member of that One Person Company.

- (8) The name of the person nominated under sub-rule (1) shall be mentioned in the memorandum of One Person Company and **such** nomination in Form No **INC.2** along with consent of such nominee obtained in Form No **INC.3** and fee as provided in the **Companies (Registration offices and fees) Rules, 2014** shall be filed with the Registrar at the time of incorporation of the company along with its memorandum and articles.
- (9) The person nominated by the subscriber or member of a One Person Company may, withdraw his consent by giving a notice in writing to such sole member and to the One Person Company:
Provided that the sole member shall nominate another person as nominee within fifteen days of the receipt of the notice of withdrawal and shall send an intimation of such nomination in writing to the Company, along with the written consent of such other person so nominated in **Form No.INC.3**.
- (10) The company shall within thirty days of receipt of the notice of withdrawal of consent under sub-rule (3) file with the Registrar, a notice of such withdrawal of consent and the intimation of the name of another person nominated by the sole member in **Form No INC.4** along with fee as provided in the **Companies (Registration offices and fees) Rules, 2014** and the written consent of such another person so nominated in **Form No.INC.3**.

- (11) The subscriber or member of a One Person Company may, by intimation in writing to the company, change the name of the person nominated by him at any time for any reason including in case of death or incapacity to contract of nominee and nominate another person after obtaining the prior consent of such another person in Form No **INC.3**:

Provided that the company shall, on the receipt of such intimation, file with the Registrar, a notice of such change in Form No **INC.4** along with fee as provided in the **Companies (Registration offices and fees) Rules, 2014** and with the written consent of the new nominee in Form No.**INC.3** within thirty days of receipt of intimation of the change.

- (12) Where the sole member of One Person Company ceases to be the member in the event of death or incapacity to contract and his nominee becomes the member of such One Person Company, such new member shall nominate within fifteen days of becoming member, a person who shall in the event of his death or his incapacity to contract become the member of such company, and the company shall file with the Registrar an intimation of such cessation and nomination in Form No **INC.4** along with the fee as provided in the **Companies (Registration offices and fees) Rules, 2014** within thirty days of the change in membership and with the prior written consent of the person so nominated in Form No.**INC.3**.

5. Penalty.-

If One Person Company or any officer of such company contravenes the provisions of these rules, One Person Company or any officer of the One Person Company shall be punishable with fine which may extend to ten thousand rupees and with a further fine which may extend to one thousand rupees for every day after the first during which such contravention continues.

6. One Person Company to convert itself into a public company or a private company in certain cases.-

(7) Where the paid up share capital of an One Person Company exceeds fifty lakh rupees or its average annual turnover during the relevant period exceeds two crore rupees, it shall cease to be entitled to continue as a One Person Company.

(8) Such One Person Company shall be required to convert itself, within six months of the date on which its paid up share capital is increased beyond fifty lakh rupees or the last day of the relevant period during which its average annual turnover exceeds two crore rupees as the case may be, into either a private company with minimum of two members and two directors or a public company with at least of seven members and three directors in accordance with the provisions of section 18 of the Act.

(9) The One Person Company shall alter its memorandum and articles by passing a resolution in accordance with sub-section (3) of section 122 of the Act to give effect to the conversion and to make necessary changes incidental thereto.

(10) The One Person Company shall within period of sixty days from the date of applicability of sub-rule (1), give a notice to the Registrar in **Form No.INC.5** informing that it has ceased to be a One Person Company and that it is now required to convert itself into a private company or a public company by virtue of its paid up share capital or average annual turnover, having exceeded the threshold limit laid down in sub-rule (1).

Explanation.-For the purposes of this rule,- "relevant period" means the period of immediately preceding three consecutive financial years;

(11) If One Person Company or any officer of the One Person Company contravenes the provisions of these rules, One Person Company or any officer of the One Person Company shall be punishable with fine which may extend to ten thousand rupees and with a further fine which may extend to one thousand rupees for every day after the first during which such contravention continues.

(12) A One Person company can get itself converted into a Private or Public company after increasing the minimum number of members and directors to two or minimum of seven members and two or three directors as the case may be, and by maintaining the minimum paid-up capital as per requirements of the Act for such class of company and by making due compliance of section 18 of the Act for conversion.

7. Conversion of private company into One Person Company.-

(6) A private company other than a company registered under section 8 of the Act having paid up share capital of fifty lakhs rupees or less or average annual turnover during the relevant period is two crore rupees or less may convert itself into one person company by passing a special resolution in the general meeting.

(7) Before passing such resolution, the company shall obtain No objection in writing from members and creditors.

(8) The one person company shall file copy of the special resolution with the Registrar of Companies within thirty days from the date of passing such resolution in **Form No. MGT.14**.

(9) The company shall file an application in **Form No. INC.6** for its conversion into **One Person Company** along with fees as provided in in the **Companies (Registration offices and fees) Rules, 2014**, by attaching the following documents, namely:-

- (i) The directors of the company shall give a declaration by way of affidavit duly sworn in confirming that all members and creditors of the company have given their consent for conversion, the paid up share capital company is fifty lakhs rupees or less or average annual turnover is less than two crores rupees, as the case may be;
- (ii) the list of members and list of creditors;
- (iii) the latest Audited Balance Sheet and the Profit and Loss Account; and
- (iv) the copy of No Objection letter of secured creditors.

(10) On being satisfied and complied with requirements stated herein the Registrar shall issue the Certificate.

8. Undesirable names.-

- (9) In determining whether a proposed name is identical with another, the differences on account of the following shall be disregarded-
- (a) the words like Private, Pvt, Pvt., (P), Limited, Ltd, Ltd., LLP, Limited Liability Partnership;
 - (b) words appearing at the end of the names – company, and company, co., co, corporation, corp, corpn, corp.;

- (c) plural version of any of the words appearing in the name;
- (d) type and case of letters, spacing between letters and punctuation marks;
- (e) joining words together or separating the words does not make a name distinguishable from a name that uses the similar, separated or joined words;
- (f) use of a different tense or number of the same word does not distinguish one name from another;
- (g) using different phonetic spellings or spelling variations shall not be considered as distinguishing one name from another. Illustration (For example, P.Q. Industries limited is existing then P and Q Industries or Pee Que Industries or P n Q Industries or P & Q Industries shall not be allowed and similarly if a name contains numeric character like 3, resemblance shall be checked with 'Three' also;)
- (h) misspelled words, whether intentionally misspelled or not, do not conflict with the similar, properly spelled words;
- (i) the addition of an internet related designation, such as .com, .net, .edu, .gov, .org, .in does not make a name distinguishable from another, even where (.) is written as 'dot';
- (j) the addition of words like New, Modern, Nav, Shri, Sri, Shree, Sree, Om, Jai, Sai, The, etc. does not make a name distinguishable from an existing name and similarly, if it is different from the name of the existing company only to the extent of

adding the name of the place, the same shall not be allowed; such names may be allowed only if no objection from the existing company by way of Board resolution is submitted;

- (k) different combination of the same words does not make a name distinguishable from an existing name, e.g., if there is a company in existence by the name of "Builders and Contractors Limited", the name "Contractors and Builders Limited" shall not be allowed unless it is change of name of existing company;
 - (l) if the proposed name is the Hindi or English translation or transliteration of the name of an existing company or limited liability partnership in English or Hindi, as the case may be.
- (10)(a) The name shall be considered undesirable, if-
- (iv) it attracts the provisions of section 3 of the Emblems and Names (Prevention and Improper Use) Act, 1950 (12 of 1950);
 - (v) it includes the name of a registered trade mark or a trade mark which is subject of an application for registration, unless the consent of the owner or applicant for registration, of the trade mark, as the case may be, has been obtained and produced by the promoters;

- (vi) it includes any word or words which are offensive to any section of the people;
- (b) The name shall also be considered undesirable, if-
 - (i) the proposed name is identical with or too nearly resembles the name of a limited liability partnership;
 - (ii) it is not in consonance with the principal objects of the company as set out in the memorandum of association;
Provided that every name need not be necessarily indicative of the objects of the company, but when there is some indication of objects in the name, then it shall be in conformity with the objects mentioned in the memorandum;
 - (iii) the company's main business is financing, leasing, chit fund, investments, securities or combination thereof, such name shall not be allowed unless the name is indicative of such related financial activities, viz., Chit Fund or Investment or Loan, etc.;
 - (iv) it resembles closely the popular or abbreviated description of an existing company or limited liability partnership;
 - (v) the proposed name is identical with or too nearly resembles the name of a company or limited liability partnership incorporated outside India and reserved by such company or limited liability partnership

with the Registrar:

Provided that if a foreign company is incorporating its subsidiary company in India, then the original name of the holding company as it is may be allowed with the addition of word India or name of any Indian state or city, if otherwise available;

- (vi) any part of the proposed name includes the words indicative of a separate type of business constitution or legal person or any connotation thereof e.g. co-operative, sehkari, trust, LLP, partnership, society, proprietor, HUF, firm, Inc., PLC, GmbH, SA, PTE, Sdn, AG etc.;

Explanation.- For the purposes of this sub-clause, it is hereby clarified that the name including phrase '**Electoral Trust**' may be allowed for Registration of companies to be formed under section 8 of the Act, in accordance with the Electoral Trusts Scheme, 2013 notified by the Central Board of Direct Taxes (CBDT):

Provided that name application is accompanied with an affidavit to the effect that the name to be obtained shall be only for the purpose of registration of companies under Electoral Trust Scheme

- as notified by the Central Board of Direct Taxes;
- (vii) the proposed name contains the words 'British India';
 - (viii) the proposed name implies association or connection with embassy or consulate or a foreign government;

 - (ix) the proposed name includes or implies association or connection with or patronage of a national hero or any person held in high esteem or important personages who occupied or are occupying important positions in Government;

 - (x) the proposed name is vague or an abbreviated name such as 'ABC limited' or '23K limited' or 'DJMO' Ltd: abbreviated name based on the name of the promoters will not be allowed. For example:- BMCD Limited representing first alphabet of the name of the promoter like Bharat, Mahesh, Chandan and David:

Provided that existing company may use its abbreviated name as part of the name for formation of a new company as subsidiary or joint venture or associate company but such joint venture or associated company shall not have an

abbreviated name only e.g. Delhi Paper Mills Limited can get a joint venture or associated company as DPM Papers Limited and not as DPM Limited:

Provided further that the companies well known in their respective field by abbreviated names are allowed to change their names to abbreviation of their existing name after following the requirements of the Act;

- (xi) the proposed name is identical to the name of a company dissolved as a result of liquidation proceeding and a period of two years have not elapsed from the date of such dissolution:

Provided that if the proposed name is identical with the name of a company which is struck off in pursuance of action under section 248 of the Act, then the same shall not be allowed before the expiry of twenty years from the publication in the Official Gazette being so struck off;

- (xii) it is identical with or too nearly resembles the name of a limited liability partnership in liquidation or the name of a limited

liability partnership which is struck off up to a period of five years;

- (xiii) the proposed name include words such as 'Insurance', 'Bank', 'Stock Exchange', 'Venture Capital', 'Asset Management', 'Nidhi', 'Mutual fund' etc., unless a declaration is submitted by the applicant that the requirements mandated by the respective regulator, such as IRDA, RBI, SEBI, MCA etc. have been complied with by the applicant;
- (xiv) the proposed name includes the word "State", the same shall be allowed only in case the company is a government company;
- (xv) the proposed name is containing only the name of a continent, country, state, city such as Asia limited, Germany Limited, Haryana Limited, Mysore Limited;
- (xvi) the name is only a general one, like Cotton Textile Mills Ltd. or Silk Manufacturing Ltd., and not Lakshmi Silk Manufacturing Co. Ltd;
- (xvii) it is intended or likely to produce a misleading impression regarding the scope or scale of its activities which would be beyond the resources at its disposal:

(xviii) the proposed name includes name of any foreign country or any city in a foreign country, the same shall be allowed if the applicant produces any proof of significance of business relations with such foreign country like Memorandum Of Understanding with a company of such country:

Provided that the name combining the name of a foreign country with the use of India like India Japan or Japan India shall be allowed if, there is a government to government participation or patronage and no company shall be incorporated using the name of an enemy country. Explanation.- For the purposes of this clause, enemy country means so declared by the Central Government from time to time.

(11) If any company has changed its activities which are not reflected in its name, it shall change its name in line with its activities within a period of six months from the change of activities after complying with all the provisions as applicable to change of name.

(12) In case the key word used in the name proposed is the name of a person other than the name(s) of the promoters or their close blood relatives, No objection from such other person(s) shall be attached with the application for name. In case the name includes the name of relatives, the proof of relation shall be attached and it shall be mandatory to furnish the significance and proof thereof for use of coined

words made out of the name of the promoters or their relatives.

(13) The applicant shall declare in affirmative or negative (to affirm or deny) whether they are using or have been using in the last five years , the name applied for incorporation of company or LLP in any other business constitution like Sole proprietor or Partnership or any other incorporated or unincorporated entity and if, yes details thereof and No Objection Certificate from other partners and associates for use of such name by the proposed Company or LLP, as the case may be, and also a declaration as to whether such other business shall be taken over by the proposed company or LLP or not .

(14) The following words and combinations thereof shall not be used in the name of a company in English or any of the languages depicting the same meaning unless the previous approval of the Central Government has been obtained for the use of any such word or expression-

- (a) Board;
- (b) Commission;
- (c) Authority;
- (d) Undertaking;
- (e) National;
- (f) Union;
- (g) Central;
- (h) Federal;
- (i) Republic;
- (j) President;
- (k) Rashtrapati;
- (l) Small Scale Industries;
- (m) Khadi and Village Industries Corporation;
- (n) Financial, Corporation and the like;
- (o) Municipal;

- (p) Panchayat;
- (q) Development Authority;
- (r) Prime Minister or Chief Minister;
- (s) Minister;
- (t) Nation;
- (u) Forest corporation;
- (aa) Development Scheme;
- (bb) Statute or Statutory;
- (cc) Court or Judiciary;
- (dd) Governor;

(ee) the use of word Scheme with the name of Government (s) , State , India, Bharat or any government authority or in any manner resembling with the schemes launched by Central, state or local Governments and authorities; and

(za) Bureau

- (15) For the Companies under section 8 of the Act, the name shall include the words foundation, Forum, Association, Federation, Chambers, Confederation, council, Electoral trust and the like etc. Every company incorporated as a "Nidhi" shall have the last word 'Nidhi Limited' as part of its name.
- (16) The names released on change of name by any company shall remain in data base and shall not be allowed to be taken by any other company including the group company of the company who has changed the name for a period of three years from the date of change subject to specific direction from the competent authority in the course of compromise, arrangement and amalgamation.

9. Reservation of name.-

An application for the reservation of a name shall be made in **Form No. INC.1** along with the fee as provided in the **Companies (Registration offices and fees) Rules, 2014.**

10. Where the articles contain the provisions for entrenchment, the company shall give notice to the Registrar of such provisions in **Form No. INC.2** or **Form No. INC.7**, as the case may be, along with the fee as provided in the **Companies (Registration offices and fees) Rules, 2014** at the time of incorporation of the company or in case of existing companies, the same shall be filed in **Form No. MGT.14** within thirty days from the date of entrenchment of the articles, as the case may be, along with the fee as provided in the **Companies (Registration offices and fees) Rules, 2014.**

11. The model articles as prescribed in Table F, G, H, I and J of Schedule I may be adopted by a company as may be applicable to the case of the company, either in totality or otherwise.

12. Application for incorporation of companies.-

An application shall be filed, with the Registrar within whose jurisdiction the registered office of the company is proposed to be situated, in **Form No. INC.2 (for One Person Company)** and **Form no. INC.7 (other than One Person**

Company) along with the fee as provided in the **Companies (Registration offices and fees) Rules, 2014** for registration of a company:

13. Signing of memorandum and articles.-

The Memorandum and Articles of Association of the company shall be signed in the following manner, namely:-

- (6) The memorandum and articles of association of the company shall be signed by each subscriber to the memorandum, who shall add his name, address, description and occupation, if any, in the presence of at least one witness who shall attest the signature and shall likewise sign and add his name, address, description and occupation, if any and the witness shall state that "I witness to subscriber/subscriber(s), who has/have subscribed and signed in my presence (date and place to be given); further I have verified his or their Identity Details (ID) for their identification and satisfied myself of his/her/their identification particulars as filled in"
- (7) Where a subscriber to the memorandum is illiterate, he shall affix his thumb impression or mark which shall be described as such by the person, writing for him, who shall place the name of the subscriber against or below the mark and authenticate it by his own signature and he shall also write against the name of the subscriber, the number of shares taken by him.
- (8) Such person shall also read and explain the contents of the memorandum and articles of association to the

subscriber and make an endorsement to that effect on the memorandum and articles of association.

- (9) Where the subscriber to the memorandum is a body corporate, the memorandum and articles of association shall be signed by director, officer or employee of the body corporate duly authorized in this behalf by a resolution of the board of directors of the body corporate and where the subscriber is a Limited Liability Partnership, it shall be signed by a partner of the Limited Liability Partnership, duly authorized by a resolution approved by all the partners of the Limited Liability Partnership:

Provided that in either case, the person so authorized shall not, at the same time, be a subscriber to the memorandum and articles of Association.

- (10) Where subscriber to the memorandum is a foreign national residing outside India-

- (a) in a country in any part of the Commonwealth, his signatures and address on the memorandum and articles of association and proof of identity shall be notarized by a Notary (Public) in that part of the Commonwealth.
- (b) in a country which is a party to the Hague Apostille Convention, 1961, his signatures and address on the memorandum and articles of association and proof of identity shall be notarized before the Notary (Public) of the country of his origin and be duly apostilled

in accordance with the said Hague Convention.

- (c) in a country outside the Commonwealth and which is not a party to the Hague Apostille Convention, 1961, his signatures and address on the memorandum and articles of association and proof of identity, shall be notarized before the Notary (Public) of such country and the certificate of the Notary (Public) shall be authenticated by a Diplomatic or Consular Officer empowered in this behalf under section 3 of the Diplomatic and Consular Officers (Oaths and Fees) Act, 1948 (40 of 1948) or, where there is no such officer by any of the officials mentioned in section 6 of the Commissioners of Oaths Act, 1889 (52 and 53 Vic.C.10), or in any Act amending the same;

(d) visited in India and intended to incorporate a company, in such case the incorporation shall be allowed if, he/she is having a valid Business Visa.

Explanation.- For the purposes of this clause, it is hereby clarified that, in case of Person is of Indian Origin or Overseas Citizen of India, requirement of business Visa shall not be applicable.

14. Declaration by professionals.-

For the purposes of clause (b) of sub-section (1) of section 7, the declaration by an advocate, a Chartered Accountant, Cost accountant or Company Secretary in practice shall be in **Form No. INC.8.**

Explanation (i) "chartered accountant" means a chartered accountant as defined in clause (b) of sub section 1 of section 2 of the Chartered Accountants Act, 1949 (ii) "Cost Accountant" means a cost accountant as defined in clause (b) of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959 and (iii) "company secretary" means a "company secretary" or "secretary" means as defined in clause (c) of sub-section (1) of section 2 of the Company Secretaries Act, 1980.

15. Affidavit from subscribers and first directors.-

For the purposes of clause (c) of sub-section (1) of section 7, the affidavit shall be submitted by each of the subscribers to the memorandum and each of the first directors named in the articles in **Form No. INC.9**

16. Particulars of every subscriber to be filed with the Registrar at the time of incorporation.

(3) The following particulars of every subscriber to the memorandum shall be filed with the Registrar-

- (a) Name (including surname or family name) and recent Photograph affixed and scan with MOA and AOA:
- (b) Father's/Mother's/ name:
- (c) Nationality:
- (d) Date of Birth:
- (e) Place of Birth (District and State):
- (f) Educational qualification:
- (g) Occupation:
- (h) Income-tax permanent account number:
- (i) Permanent residential address and also Present address (Time since residing at present address and address of previous residence address (es) if stay of present address is less

than one year) similarly the office/business addresses :

- (j) Email id of Subscriber;
- (k) Phone No. of Subscriber;
- (l) Fax no. of Subscriber (optional)

Explanation.- information related to (i) to (l) shall be of the individual subscriber and not of the professional *engaged in the incorporation of the company;*

(m) Proof of Identity:

- For Indian Nationals:

- ┌ PAN Card (mandatory) and any one of the following
- ┌ Voter's identity card
- ┌ Passport copy
- ┌ Driving License copy
- ┌ Unique Identification Number (UIN)

- For Foreign nationals and Non Resident Indians

- ┌ Passport

(n) Residential proof such as Bank Statement, Electricity Bill, Telephone / Mobile Bill:

Provided that Bank statement Electricity bill, Telephone or Mobile bill shall not be more than two months old;

- (o) Proof of nationality in case the subscriber is a foreign national.
- (p) If the subscriber is already a director or promoter of a company(s), the particulars relating to-
 - (iv) Name of the company;
 - (v) Corporate Identity Number;

(vi) Whether interested as a director or promoter;

(q) the specimen signature and latest photograph duly verified by the banker or notary shall be in the prescribed **Form No.INC.10.**

(4) Where the subscriber to the memorandum is a body corporate, then the following particulars shall be filed with the Registrar-

(a) Corporate Identity Number of the Company or Registration number of the body corporate, if any

(b) GLN, if any;

(c) the name of the body corporate

(d) the registered office address or principal place of business;

(e) E-mail Id;

(f) if the body corporate is a company, certified true copy of the board resolution specifying *inter alia* the authorization to subscribe to the memorandum of association of the proposed company and to make investment in the proposed company, the number of shares proposed to be subscribed by the body corporate, and the name, address and designation of the person authorized to subscribe to the Memorandum;

(g) if the body corporate is a limited liability partnership or partnership firm, certified true copy of the resolution agreed to by all the partners specifying *inter alia* the authorization to subscribe to the memorandum of association

of the proposed company and to make investment in the proposed company, the number of shares proposed to be subscribed in the body corporate, and the name of the partner authorized to subscribe to the Memorandum;

(h) the particulars as specified above for subscribers in terms of clause (e) of sub-section (1) of section 7 for the person subscribing for body corporate;

(i) in case of foreign bodies corporate, the details relating to-

(iii) the copy of certificate of incorporation of the foreign body corporate; and

(iv) the registered office address.

17. Particulars of first directors of the company and their consent to act as such.-

The particulars of each person mentioned in the articles as first director of the company and his interest in other firms or bodies corporate along with his consent to act as director of the company shall be filed in **Form No.DIR.12 along with** the fee as provided in the **Companies (Registration offices and fees) Rules, 2014.**

18. Certificate of incorporation.-

The Certificate of Incorporation shall be issued by the Registrar in

Form No.INC.11.

19. License under section 8 for new companies with charitable objects etc.-

(1) A person or an association of persons (hereinafter referred to in this rule as "the proposed company"), desirous of incorporating a company with limited liability under sub-section (1) of section 8 without the addition to its name of the word "Limited", or as the case may be, the words "Private Limited", shall make an application in **Form No.INC.12** along with the fee as provided in the **Companies (Registration offices and fees) Rules, 2014** to the Registrar for a license under sub-section (1) of section 8.

(4) The memorandum of association of the proposed company shall be in **Form No.INC.13**.

- (5) The application under sub-rule (1) shall be accompanied by the following documents, namely:—
- (a) the draft memorandum and articles of association of the proposed company;
 - (b) the declaration in **Form No.INC.14** by an Advocate, a Chartered Accountant, Cost Accountant or Company Secretary in practice, that the draft memorandum and articles of association have been drawn up in conformity with the provisions of section 8 and rules made thereunder and that all the requirements of the Act and the rules made thereunder relating to registration of the company under section 8 and matters incidental or supplemental thereto have been complied with;

- (c) an estimate of the future annual income and expenditure of the company for next three years, specifying the sources of the income and the objects of the expenditure;
- (d) the declaration by each of the persons making the application in **Form No. INC.15**.

20. License for existing companies.-

(3) A limited company registered under this Act or under any previous company law, with any of the objects specified in clause (a) of sub-section (1) of section 8 and the restrictions and prohibitions as mentioned respectively in clause (b) and (c) of that sub-section, and which is desirous of being registered under section 8, without the addition to its name of the word "Limited" or as the case may be, the words "Private Limited", shall make an application in **Form No. INC.12** along with the fee as provided in the **Companies (Registration offices and fees) Rules, 2014** to the Registrar for a licence under sub-section (5) of section 8.

(4) The application under **sub-rule (1)**, shall be accompanied by the following documents, namely:-

- (a) the memorandum and articles of association of the company;
- (b) the declaration as given in **Form No. INC.14** by an Advocate, a Chartered accountant, Cost Accountant or Company Secretary in Practice, that the memorandum and articles of association have been drawn up in conformity with the provisions of section 8 and rules made thereunder and that all the requirements of the Act and the rules made thereunder relating to registration of the company

under section 8 and matters incidental or supplemental thereto have been complied with;

- (c) For each of the two financial years immediately preceding the date of the application, or when the company has functioned only for one financial year, for such year (i) the financial statements, (ii) the Board's reports, and (iii) the audit reports, relating to existing companies
 - (d) a statement showing in detail the assets (with the values thereof), and the liabilities of the company, as on the date of the application or within thirty days preceding that date;
 - (e) an estimate of the future annual income and expenditure of the company for next three years, specifying the sources of the income and the objects of the expenditure;
 - (f) the certified copy of the resolutions passed in general/ board meetings approving registration of the company under section 8; and
 - (g) a declaration by each of the persons making the application in **Form No. INC.15**.
- (3) The company shall, within a week from the date of making the application to the Registrar, publish a notice at his own expense, and a copy of the notice, as published, shall be sent forthwith to the Registrar and

the said notice shall be in **Form No. INC.26** and shall be published-

(a) at least once in a vernacular newspaper in the principal vernacular language of the district in which the registered office of the proposed company is to be situated or is situated, and circulating in that district, and at least once in English language in an English newspaper circulating in that district; and

(b) on the websites as may be notified by the Central Government.

(8) The Registrar may require the applicant to furnish the approval or concurrence of any appropriate authority, regulatory body, department or Ministry of the Central Government or the State Government(s).

(9) he Registrar shall, after considering the objections, if any, received by it within thirty days from the date of publication of notice, and after consulting any authority, regulatory body, Department or Ministry of the Central Government or the State Government(s), as it may, in its discretion, decide whether the license should or should not be granted.

(10) The licence shall be in **Form No. INC.16.** or **Form No. INC.17,** as the case may be, and the Registrar shall

have power to include in the licence such other conditions as may be deemed necessary by him.

(11) The Registrar may direct the company to insert in its memorandum, or in its articles, or partly in one and partly in the other, such conditions of the license as may be specified by the Registrar in this behalf.

21. Conditions for conversion of a company registered under Section 8 into a company of any other kind.

(3) A company registered under section 8 which intends to convert itself into a company of any other kind shall pass a special resolution at a general meeting for approving such conversion.

(4) The explanatory statement annexed to the notice convening the general meeting shall set out in detail the reasons for opting for such conversion including the following, namely:-

- (a) the date of incorporation of the company;
- (b) the principal objects of the company as set out in the memorandum of association;
- (c) the reasons as to why the activities for achieving the objects of the company cannot be carried on in the current structure i.e. as a section 8 company;
- (d) if the principal or main objects of the company are proposed to be altered, what would be the altered objects and the reasons for the alteration;
- (e) what are the privileges or concessions currently enjoyed by the company, such as tax exemptions, approvals for receiving donations or contributions including foreign contributions, land and other immovable properties, if any, that were acquired by the company at concessional rates or

prices or gratuitously and, if so, the market prices prevalent at the time of acquisition and the price that was paid by the company, details of any donations or bequests received by the company with conditions attached to their utilization etc.

(f) details of impact of the proposed conversion on the members of the company including details of any benefits that may accrue to the members as a result of the conversion.

(5) A certified true copy of the special resolution along with a copy of the Notice convening the meeting including the explanatory statement shall be filed with the Registrar in **Form No.MGT.14** along with the fee

(6) The company shall file an application in **Form No.INC.18** with the Regional Director with the fee along with a certified true copy of the special resolution and a copy of the Notice convening the meeting including the explanatory statement for approval for converting itself into a company of any other kind and the company shall also attach the proof of serving of the notice served to all the authorities mentioned in sub-rule (2) of rule 22.

(7) A copy of the application with annexures as filed with the Regional Director shall also be filed with the Registrar.

22. Other conditions to be complied with by companies registered under section 8 seeking conversion into any other kind.-

(5) The company shall, within a week from the date of submitting the application to the Regional Director, publish a notice at its own expense, and a copy of the

notice, as published, shall be sent forthwith to the Regional Director and the said notice shall be in **Form No. INC.19** and shall be published-

- (a) at least once in a vernacular newspaper in the principal vernacular language of the district in which the registered office of the company is situated, and having a wide circulation in that district, and at least once in English language in an English newspaper having a wide circulation in that district; and
 - (b) on the website of the company, if any, and as may be notified or directed by the Central Government.
- (6) The company shall send a copy of the notice, simultaneously with its publication, together with a copy of the application and all attachments by registered post or hand delivery, to the Chief Commissioner of Income Tax having jurisdiction over the company, Income Tax Officer who has jurisdiction over the company, the Charity Commissioner, the Chief Secretary of the State in which the registered office of the company is situated, any organisation or Department of the Central Government or State Government or other authority under whose jurisdiction the company has been operating and if any of these authorities wish to make any representation to Regional Director, it shall do so within sixty days of the receipt of the notice, after giving an opportunity to the Company.

(7) The copy of proof of serving such notice shall be attached to the application.

(8) The Board of directors shall give a declaration to the effect that no portion of the income or property of the company has been or shall be paid or transferred directly or indirectly by way of dividend or bonus or otherwise to persons who are or have been members of the company or to any one or more of them or to any persons claiming through any one or more of them.

(8) Where the company has obtained any special status, privilege, exemption, benefit or grant(s) from any authority such as Income Tax Department, Charity Commissioner or any organisation or Department of Central Government, State Government, Municipal Body or any recognized authority, a "No Objection Certificate" must be obtained, if required under the terms of the said special status, privilege, exemption, benefit or grant(s) from the concerned authority and filed with the Regional Director, along with the application.

(9) The company should have filed all its financial statements and Annual Returns upto the financial year preceding the submission of the application to the Regional Director and all other returns required to be filed under the Act up to the date of submitting the application to the Regional Director and in the event the application is made after the expiry of three months from the date of preceding financial year to which the financial statement has been filed, a statement of the financial position duly certified by chartered accountant made up to a date not preceding thirty days of filing the application shall be attached.

(10) The company shall attach with the application a certificate from practicing Chartered Accountant or Company Secretary in practice or Cost Accountant in practice certifying that the conditions laid down in the Act and these rules relating to conversion of a company registered under section 8 into any other kind of company, have been complied with.

(11) The Regional Director may require the applicant to furnish the approval or concurrence of any particular authority for grant of his approval for the conversion and he may also obtain the report from the Registrar

(8). On receipt of the application, and on being satisfied , the Regional Director shall issue an order approving the conversion of the company into a company of any other kind subject to such terms and conditions as may be imposed in the facts and circumstances of each case including the following conditions, namely;-

(a) the company shall give up and shall not claim, with effect from the date its conversion takes effect, any special status, exemptions or privileges that it enjoyed by virtue of having been registered under the provisions of section 8;

(b) if the company had acquired any immovable property free of cost or at a concessional cost from any government or authority, it may be required to pay the difference between the cost at which it acquired such property and the market price of such property at the time of conversion either to the government or to the authority that provided the immovable property;

(c) any accumulated profit or unutilised income of the company brought forward from previous years shall be first utilized to settle all outstanding statutory dues, amounts due to lenders claims of creditors, suppliers, service providers and others including employees and lastly any loans advanced by the promoters or members or any other amounts due to them and the balance, if any, shall be transferred to the Investor Education and Protection Fund within thirty days of receiving the approval for conversion;

(12) Before imposing the conditions or rejecting the application, the company shall be given a reasonable opportunity of being heard by the Regional Director

(13) On receipt of the approval of the Regional Director,

(i) the company shall convene a general meeting of its members to pass a special resolution for amending its memorandum of association and articles of association as required under the Act consequent to the conversion of the section 8 company into a company of any other kind;

(ii) the Company shall thereafter file with the Registrar.-

(a) a certified copy of the approval of the Regional Director within thirty days from the date of receipt of the order in **Form No. INC.20** along with the fee;

(b) amended memorandum of association and articles of association of the company.

(c) a declaration by the directors that the conditions, if any imposed by the Regional Director have been fully complied with.

(14) . On receipt of the documents referred to in sub rule (10) above, the Registrar shall register the documents and issue the fresh Certificate of Incorporation.

23. Intimation to Registrar of revocation of licence issued under section 8.-

Where the licence granted to a company registered under section 8 has been revoked, the company shall apply to the Registrar in **Form No.INC.20** along with the fee to convert its status and change of name accordingly.

24. Declaration at the time of commencement of business.-

The declaration filed by a director shall be in **Form No.INC.21** along with the fee as and the contents of the form shall be verified by a Company Secretary in practice or a Chartered Accountant or a Cost Accountant in practice:

Provided that in the case of a company requiring registration from sectoral regulators such as Reserve Bank of India, Securities and Exchange Board of India etc, the approval from such regulator shall be required.

25. Verification of registered office.-

(3) The verification of the registered office shall be filed in **Form No.INC.22** along with the fee, and

(4) There shall be attached to said Form, any of the following documents, namely :-

- (a) the registered document of the title of the premises of the registered office in the name of the company; or

- (b) the notarized copy of lease or rent agreement in the name of the company along with a copy of rent paid receipt not older than one month;
- (c) the authorization from the owner or authorized occupant of the premises along with proof of ownership or occupancy authorization, to use the premises by the company as its registered office; and
- (d) the proof of evidence of any utility service like telephone, gas, electricity, etc. depicting the address of the premises in the name of the owner or document, as the case may be, which is not older than two months.

26. Publication of name by company.-

The Central Government may as and when required, notify the other documents on which the name of the company shall be printed.

27. Notice and verification of change of situation of the registered office.-

The notice of change of the situation of the registered office and verification thereof shall be filed in **Form No.INC.22** along with the fee and shall be attached to the said form, the similar documents and manner of verification as are specified for verification of Registered office on incorporation in terms of sub- section (2) of section 12.

28. Shifting of registered office within the same State.-

(3) An application seeking confirmation from the Regional Director for shifting the registered office within the same State from the jurisdiction of one Registrar of Companies to the jurisdiction of another Registrar of Companies, shall be filed by the company with the Regional Director in **Form no.INC.23** along with the fee.

(4) The company shall, not less than one month before filing any application with the Regional Director for the change of registered office.-

- (a) publish a notice, at least once in a daily newspaper published in English and in the principal language of that district in which the registered office of the company is situated and circulating in that district; and
- (b) serve individual notice on each debenture holder, depositor and creditor of the company, clearly indicating the matter of application and stating that any person whose interest is likely to be affected by the proposed alteration of the memorandum may intimate his nature of interest and grounds of opposition to the Regional Director with a copy to the company within twenty one days of the date of publication of that notice:

Provided that in case no objection is received by the Regional Director within twenty one days from the date of service or publication of the notice, the person concerned shall be deemed to have given his consent to the change of registered office proposed in the application:

Provided further that the shifting of registered office shall not be allowed if any inquiry, inspection or investigation has been initiated against the company or any prosecution is pending against the company under the Act.

29. Alteration of Memorandum by change of name.-

- (3) The change of name shall not be allowed to a company which has defaulted in filing its annual returns or financial statements or any document due for filing with the Registrar or which has defaulted in repayment of matured deposits or debentures or interest on deposits or debentures.
- (4) An application shall be filed in **Form No.INC.24** along with the fee for change in the name of the company and a new certificate of incorporation in **Form No.INC.25** shall be issued to the company consequent upon change of name.

30. Shifting of registered office from one State or Union territory to another State.-

(9) An application under sub-section (4) of section 13, for the purpose of seeking approval for alteration of memorandum with regard to the change of place of the registered office from one State Government or Union territory to another, shall be filed with the Central Government in **Form No. INC.23** along with the fee and shall be accompanied by the following documents, namely:-

- (a) a copy of the memorandum and articles of association;
- (b) a copy of the notice convening the general meeting along with relevant Explanatory Statement;
- (c) a copy of the special resolution sanctioning the alteration by the members of the company;
- (d) a copy of the minutes of the general meeting at which the resolution authorizing such alteration was passed, giving details of the number of votes cast in favor or against the resolution;
- (e) an affidavit verifying the application;
- (f) the list of creditors and debenture holders entitled to object to the application;
- (g) an affidavit verifying the list of creditors;
- (h) the document relating to payment of application fee;
- (i) a copy of board resolution or Power of Attorney or the executed Vakalatnama, as the case may be.

(10) There shall be attached to the application, a list of creditors and debenture holders, drawn up to the latest practicable date preceding the date of filing of application by not more than one month, setting forth the following details, namely:-

- (a) the names and address of every creditor and debenture holder of the company;
- (b) the nature and respective amounts due to them in respect of debts, claims or liabilities:

Provided that the applicant company shall file an affidavit, signed by the Company Secretary of the company, if any and not less than two directors of the company, one of whom shall be a managing director, where there is one, to the effect that they have made a full enquiry into the affairs of the company and, having done so, have formed an opinion that the list of creditors is correct, and that the estimated value as given in the list of the debts or claims payable on a contingency or not ascertained are proper estimates of the values of such debts and claims and that there are no other debts of or claims against the company to their knowledge.

(11) There shall also be attached to the application an affidavit from the directors of the company that no employee shall be retrenched as a consequence of shifting of the registered office from one state to another state and also there shall be an application filed by the company to the Chief Secretary of the concerned State Government or the Union territory

- (12) A duly authenticated copy of the list of creditors shall be kept at the registered office of the company and any person desirous of inspecting the same may, at any time during the ordinary hours of business, inspect and take extracts from the same on payment of a sum not exceeding ten rupees per page to the company.
- (13) There shall also be attached to the application a copy of the acknowledgment of service of a copy of the application with complete annexures to the Registrar and Chief Secretary of the State Government or Union territory where the registered office is situated at the time of filing the application.
- (14) The company shall at least fourteen days before the date of hearing-
- (a) advertise the application in the **Form No. INC.26** in a vernacular newspaper in the principal vernacular language in the district in which the registered office of the company is situated, and at least once in English language in an English newspaper circulating in that district;
 - (b) serve, by registered post with acknowledgement due, individual notice(s), to the effect set out in clause (a) on each debenture-holder and creditor of the company; and

- (c) serve, by registered post with acknowledgement due, a notice together with the copy of the application to the Registrar and to the Securities and Exchange Board of India, in the case of listed companies and to the regulatory body, if the company is regulated under any special Act or law for the time being in force.
- (15) Where any objection of any person whose interest is likely to be affected by the proposed application has been received by the applicant, it shall serve a copy thereof to the Central Government on or before the date of hearing.
- (16) Where no objection has been received from any of the parties, who have been duly served, the application may be put up for orders without hearing.
- (9.) Before confirming the alteration, the Central Government shall ensure that, with respect to every creditor and debenture holder who, in the opinion of the Central government, is entitled to object to the alteration, and who signifies his objection in the manner directed by the Central government, either his consent to the alteration has been obtained or his debt or claim has been discharged or has determined, or has been secured to the satisfaction of the Central Government.

(10.) The Central Government may make an order confirming the alteration on such terms and conditions, if any, as it thinks fit, and may make such order as to costs as it thinks proper:

Provided that the shifting of registered office shall not be allowed if any inquiry, inspection or investigation has been initiated against the company or any prosecution is pending against the company under the Act.

31. The certified copy of the order of the Central Government, approving the alteration of the memorandum for transfer of registered office of the company from one State to another, shall be filed in **Form No. INC.28** along with the fee as with the Registrar of the State within thirty days from the date of receipt of certified copy of the order.

32. Change of objects for which money is raised through prospectus.

(4) Where the company has raised money from public through prospectus and has any unutilised amount out of the money so raised, it shall not change the objects for which the money so raised is to be applied unless a special resolution is passed through postal ballot and the notice in respect of the resolution for altering the objects shall contain the following particulars, namely:-

- (a) the total money received;
- (b) the total money utilized for the objects stated in the prospectus;
- (c) the unutilized amount out of the money so raised through prospectus,
- (d) the particulars of the proposed alteration or change in the objects;

- (e) the justification for the alteration or change in the objects;
 - (f) the amount proposed to be utilised for the new objects;
 - (g) the estimated financial impact of the proposed alteration on the earnings and cash flow of the company;
 - (h) the other relevant information which is necessary for the members to take an informed decision on the proposed resolution;
 - (i) the place from where any interested person may obtain a copy of the notice of resolution to be passed.
- (5) The advertisement giving details of each resolution to be passed for change in objects which shall be published simultaneously with the dispatch of postal ballot notices to shareholders.
- (6) The notice shall also be placed on the website of the company, if any.

33. Alteration of articles.-

(3) For **effecting the** conversion of a private company into a public company or vice versa, the application shall be filed in **Form No. INC.27** with fee.

(4) A copy of order of the competent authority approving the alteration, shall be filed with the Registrar in **Form No. INC.27** with fee together with the printed copy of the altered articles within fifteen days of the receipt of the order from the Central Government.

Explanation.- For the purposes of this sub-rule, the term "competent authority" means, the Central Government.

34. Copies of memorandum and articles, etc. to be given to members on request being made by them.-

A company shall on payment of fee, send a copy of each of the following documents to a member within seven days of the request being made by him-

- (4) the memorandum;
- (5) the articles;
- (6) every agreement and every resolution referred to in sub-section (1) of section 117, if and so far as they have not been embodied in the memorandum and articles.

35. Service of documents.-

(7) A document may be served on a company or an officer thereof through electronic transmission.

(8) For the purposes of sub-rule (1), the term, "electronic transmission" means a communication—

- (a) delivered by –
 - (i) facsimile telecommunication or electronic mail when directed to the facsimile number or electronic mail address, respectively, which the company or the officer has provided from time to time for sending communications to the company or the officer respectively;
 - (ii) posting of an electronic message board or network that the company or the officer has designated for such communications, and

which transmission shall be validly delivered upon the posting; or

(iii) other means of electronic communication, in respect of which the company or the officer has put in place reasonable systems to verify that the sender is the person purporting to send the transmission; and

(b) that creates a record that is capable of retention, retrieval and review, and which may thereafter be rendered into clearly legible tangible form.

(9) A document may be served on the Registrar or any member through electronic transmission.

(10) For the purposes of sub-rule (3), the term, "electronic transmission" means a communication –

(a) delivered by –

(i) facsimile telecommunication or electronic mail when directed to the facsimile number or electronic mail address, respectively, which the Registrar or the member has provided from time to time for sending communications to the Registrar or the member respectively;

(ii) posting of an electronic message board or network that the Registrar or the member has designated for those communications, and which transmission shall be validly delivered upon the posting; or

(iii) other means of electronic communication,

in respect of which the Registrar or the member has put in place reasonable systems to verify that the sender is the person purporting to send the transmission, and

(b) that creates a record that is capable of retention, retrieval and review, and which may thereafter be rendered into clearly legible tangible form.

(11) For the purposes of sub-section (1) and (2) of section 20, "courier" means a document sent through a courier which provides proof of delivery.

(12) In case of delivery by post, such service shall be deemed to have been effected- (i) in the case of a notice of a meeting, at the expiration of forty eight hours after the letter containing the same is posted; and (ii) in any other case, at the time at which the letter would be delivered in the ordinary course of post.

Form No. INC-8

Declaration

[Pursuant to section 7(1)(b) and rule 14 of the Companies (Incorporation) Rules, 2014]

Name of the Company:

I ,.....,

- ┆ an advocate who is engaged in the formation of the company
- ┆ a Chartered Accountant in India who is engaged in the formation of the company
- ┆ a Cost Accountant in India who is engaged in the formation of the company
- ┆ a Company Secretary in practice in India who is engaged in the formation of the company

declare that all the requirements of Companies Act, 2013 and the rules made thereunder relating to registration of the company under the Act and matters precedent or incidental thereto have been complied with.

Date:

Signature:

Place:

Membership No.:

Form No. INC-9

Affidavit

*[Pursuant to section 7(1)(c) of the Companies Act, 2013 and rule
15 of the Companies (Incorporation) Rules, 2014]*

Name of the proposed company:

I, being the subscriber to the memorandum / named as first director in the articles, of the above named proposed company, hereby solemnly declare and affirm that:

- ┆ I have not been convicted of any offence in connection with the promotion, formation or management of any company during the preceding five years; and
- ┆ I have not been found guilty of any fraud or misfeasance or of any breach of duty to any company under this Act or any previous company law during the preceding five years; and
- ┆ All the documents filed with the Registrar for registration of the company contain information that is correct and complete and true to the best of my knowledge and belief.

Date:

Signature:

Place:

Form No. INC - 10
Form for verification of signature of subscribers [Pursuant
to rule 16 (1) (q) of Companies (Incorporation) Rules, 2014]

Size 4*4'

(passport
size)

Banker/Notary to be attested by

3. Names, father's name and Address of
subscribers/first directors:

4. Specimen signatures:

Attestation
(Signature of witness)

Note:

1. In point no. 1 above, strike off whichever is not applicable.
2. Person who is attesting should indicate his/her name, address and ID number,

Form No. INC-11 Certificate of
Incorporation

*[Pursuant to sub- section (2) of section 7 of the Companies Act,
2013 and rule 8 the Companies (Incorporation) Rules, 2014]*

I hereby certify that(name of the company) is
incorporated on this day of two thousand
under the Companies Act, 2013 and that the company is limited by
shares / limited by guarantee/ unlimited company.

The CIN of the company is

Given under my hand at this day of
..... two thousand

SEAL:

.....

Registrar of Companies

.....

(State)

Form No. INC-13

Memorandum of Association

[Pursuant to rule 19(2) the Companies (Incorporation) Rules, 2014].

3. The name of the company is “.....”.

4. The registered office of the company will be situated in the State of.....

5. The objects for which the company is established are:

.....

the doing of all such other lawful things as considered necessary for the furtherance of the above objects :

Provided that the company shall not support with its funds, or endeavour to impose on, or procure to be observed by its members or others, any regulation or restriction which, as an object of the company, would make it a trade union.

6. The objects of the company extend to the

[Here enter the name of the State or States, and Country or Countries]

5.(i) The profits, if any, or other income and property of the company, whensoever derived, shall be applied, solely for the promotion of its objects as set forth in this memorandum.

- (vi) No portion of the profits, other income or property aforesaid shall be paid or transferred, directly or indirectly, by way of dividend, bonus or otherwise by way of profit, to persons who, at any time are, or have been, members of the company or to any one or more of them or to any persons claiming through any one or more of them.
 - (vii) No remuneration or other benefit in money or money's worth shall be given by the company to any of its members, whether officers or members of the company or not, except payment of out-of-pocket expenses, reasonable and proper interest on money lent, or reasonable and proper rent on premises let to the company.
 - (viii) Nothing in this clause shall prevent the payment by the company in good faith of prudent remuneration to any of its officers or servants (not being members) or to any other person (not being member), in return for any services actually rendered to the company.
 - (ix) Nothing in clauses (iii) and (iv) shall prevent the payment by the company in good faith of prudent remuneration to any of its members in return for any services (not being services of a kind which are required to be rendered by a member), actually rendered to the company;
9. No alteration shall be made to this memorandum of association or to the articles of association of the company which are for the time being in force, unless the alteration has been previously submitted to and approved by the Registrar.

10. The liability of the members is limited.

11. [FOR COMPANIES LIMITED BY GUARANTEE]

Each member, undertakes to contribute to the assets of the company in the event of its being wound up while he is a member or within one year afterwards, for payment of the debts or liabilities of the company contracted before he ceases to be a member and of the costs, charges and expenses of winding up, and for adjustment of the rights of the contributories among themselves such amount as may be required not exceeding a sum of Rs.

.....

[FOR COMPANIES LIMITED BY SHARES]

The share capital of the company will consist of Rs.

..... divided into shares of

rupees each.

9. True accounts shall be kept of all sums of money received and expended by the company and the matters in respect of which such receipts and expenditure take place, and of the property, credits and liabilities of the company; and, subject to any reasonable restrictions as to the time and manner of inspecting the same that may be imposed in accordance with the regulations of the company for the time being in force, the accounts shall be open to the inspection of the members.

Once at least in every year, the accounts of the company shall be examined and the correctness of the balance-sheet and the income and expenditure account ascertained by one or more properly qualified auditor or auditors.

13. If upon a winding up or dissolution of the company, there remains, after the satisfaction of all the debts and liabilities,

any property whatsoever, the same shall not be distributed amongst the members of the company but shall be given or transferred to such other company having objects similar to the objects of this company, subject to such conditions as the Tribunal may impose, or may be sold and proceeds thereof credited to the Rehabilitation and Insolvency Fund formed under section 269 of the Act.

- 14. The Company can be amalgamated only with another company registered under section 8 of the Act and having similar objects.

- 15. We, the several persons whose names, addresses, descriptions and occupations are hereunto subscribed are desirous of being formed into a company not for profit, in pursuance of this Memorandum of Association:

Names, addresses, descriptions and occupations of subscribers:

- 1.....of.....*
- 2.....of.....
- 3.....of.....*
- 4.....of.....*
- 5.....of.....*
- 6.....of.....*
- 7.....of.....*

Witnesses to the above signatures of: 1.....
2.....

Dated the..... day of..... 20....

*If the association is a company limited by shares, here enter "number of shares" taken by each subscriber.

Form No. INC-14

Declaration

[Pursuant to section 7(1)(b) and rule 19 (3)(b) of the Companies (Incorporation) Rules, 2014]

Name of the Company:

I ,.....,

- ┆ an advocate who is engaged in the formation of the company
- ┆ a Chartered Accountant in India who is engaged in the formation of the company
- ┆ a Cost Accountant in India who is engaged in the formation of the company
- ┆ a Company Secretary in practice in India who is engaged in the formation of the company

do hereby declare that:

- c) the draft memorandum and articles of association have been drawn up in conformity with the provisions of section 8 and rules made thereunder; and
- d) all the requirements of Companies Act, 2013 and the rules made thereunder relating to registration of the company under section 8 of the Act and matters precedent or incidental thereto have been complied with.

Date:

Signature:

Place:

Membership No.:

Form No. INC-15

Declaration

[Pursuant to rule 19 (3)(d) of the Companies (Incorporation)
Rules, 2014]

In connection with the application of [name of the
proposed company] for a licence under section 8 of the Companies Act,
2013, I, [name of the person
] do hereby declare that —

- (c) the draft memorandum and articles of association have been drawn up in conformity with the provisions of section 8 and rules made thereunder; and
- (d) all the requirements of the Act and the rules made thereunder relating to registration of the company under section 8 and matters incidental or supplemental thereto have been complied with;

and I make this solemn declaration conscientiously believing the same to be true.

Place:

Signature:

Date:

Name:

Address:

Form No. INC-16

Licence under section 8 (1) of the Companies Act, 2013

[Pursuant to rule 20 the Companies (Incorporation) Rules, 2014]

WHEREAS it has been proved to my satisfaction that
....., a person or an association of persons to be registered as a company under the Companies Act, 2013, for promoting objects of the nature specified in clause (a) of sub-section (1) of section 8 of the said Act, and that it intends to apply its profits, if any, or other income and property in promoting its objects and to prohibit the payment of any dividend to its members;

NOW, THEREFORE, in exercise of the powers conferred by section 8 of the said Act, I, the Registrar at, hereby grant, this licence, directing that the said person or association or persons be registered as a company with limited liability without the addition of the word "Limited", or as the case may be, the words "Private Limited" to its name, subject to the following conditions, namely:

- (4) that the said company shall in all respects be subject to and governed by the conditions and provisions contained in its memorandum of association;
- (5) that the profits, if any or other income and property of the said company, whensoever derived, shall be applied solely for the promotion of the object as set forth in its memorandum of association and that no portion thereof shall be paid or transferred, directly or indirectly, by way

of dividend, bonus, or otherwise by way of profit, to persons who at any time are or have been members of the said company or to any of them or to any person claiming through any one or more of them;

(6) that no remuneration or other benefit in money or money's worth shall be given by the company to any of its members except payment of out-of-pocket expenses, reasonable and proper interest on money lent, or reasonable and proper rent on premises let to the company;

(10) that nothing in this clause shall prevent the payment by the company in good faith of prudent remuneration to any of its officers or servants (not being members) or to any other person (not being member), in return for any services actually rendered to the company;

(11) that nothing in clauses (3), (4) and (5) shall prevent the payment by the company in good faith of prudent remuneration to any of its members in return for any services (not being services of a kind which are required to be rendered by a member), actually rendered to the company;

(12) that no alteration shall be made to the memorandum of association or to the articles of association of the company, which are for the time being in force, unless the alteration has been previously submitted to and approved by the Registrar ;

(13) The Company can be amalgamated only with another company registered under section 8 of the Act and having similar objects; and

(14) that, without prejudice to action under any law for the time being in force, this licence shall be liable to be revoked, if the company:

(a) contravenes any of the requirements of section 8 of the Act or the rules made thereunder or any of the conditions subject to which a licence is issued;

(b) if the affairs of the company are conducted fraudulently or in a manner violative of the objects of the company or prejudicial to public interest.

.....

Registrar

Dated this..... day of.....20.....

Form No. INC-17

Licence under section 8(5) of the Companies Act, 2013

[Pursuant to rule 20 the Companies (Incorporation) Rules, 2014]

WHEREAS it has been proved to my satisfaction that the objects of.....Limited/ Private Limited, being a company registered under the Companies Act,, as a limited company are restricted to those specified in, clause (a) of sub- section (1) of section 8 of the said Act and that it intends to apply its profits, if any, or other income in promoting its objects and to prohibit the payment of any dividend to its members;

NOW, THEREFORE, in exercise of the powers conferred by sub- section (5) of section 8 of the said Act, I, the Regional Director at, hereby grant this licence authorising the company by a special resolution to change its name by omitting the word "Limited", or as the case may be, the words "Private Limited" from such name subject to the following conditions, namely:

- (3) that the said company shall in all respects be subject to and governed by the conditions and provisions contained in its memorandum of association;
- (4) that the profits, if any or other income and property of the said company, whensoever derived, shall be applied solely for the promotion of the objects as set forth in its memorandum of association and that no portion thereof shall be paid or transferred, directly or indirectly, by way of dividend, bonus or otherwise by way of profit to persons

who at any time are or have been members of the said company or to any of them or to any person claiming through any one or more of them;

(6) that no remuneration or other benefit in money or money's worth shall be given by the company to any of its members except payment of out-of-pocket expenses, reasonable and proper interest on money lent, all—or reasonable and proper rent on premises let to the company;

(7) that nothing in this clause shall prevent the payment by the company in good faith of prudent remuneration to any of its officers or servants (not being members) or to any other person (not being member), in return for any services actually rendered to the company;

(8) that nothing in clauses (3) and (4) shall prevent the payment by the company in good faith, of prudent remuneration to any of its members in return for any services (not being services of a kind which are required to be rendered by a member), actually rendered to the company;

(8) that no alteration shall be made to the memorandum of association or in the articles of association of the company, which are for the time being in force, unless the alteration has been previously submitted to and approved by the Registrar;

(9) The Company can be amalgamated only with another company registered under section 8 of the Act and having similar objects; and

(9) that, without prejudice to action under any other law for the time being in force, this licence shall be liable to be revoked, if the company:

- (a) contravenes any of the requirements of section 8 of the Act or the rules made thereunder or any of the conditions subject to which a licence is issued;
- (b) if the affairs of the company are conducted fraudulently or in a manner violative of the objects of the company or prejudicial to public interest.

.....

Registrar

Dated this..... day of.20.....

Form No. INC-19 Notice

[[Pursuant to rule 22 the Companies (Incorporation) Rules, 2014]

5. Notice is hereby given that in pursuance of sub-section (5) of section 8 of the Companies Act, 2013, an application has been made to the Registrar at for a licence that ----
-- a limited company may be given a licence to be registered under sub-section (5) of section 8 of the Companies Act, 2013 without the addition of the word "Limited" or the case may be, the words "Private Limited" to its name.

6. The principal objects of the company are as follows:

.....
.....
.....

7. A copy of the draft memorandum and articles of the proposed company may be seen at.....] [give the address here].

8. Notice is hereby given that any person, firm, company, corporation or body corporate, objecting to this application may communicate such objection to the Registrar at, within thirty days from the date of publication of this notice, by a letter addressed to the Registrar (give the address) a copy of which shall be forwarded to INthe Applicant at (give the address).

Dated this.....day of.....20.....

Name(s) of Applicant 1.

2. _____

Form No. INC-25

Certificate of Incorporation pursuant to change of name

[Pursuant to rule 29 the Companies (Incorporation) Rules, 2014]

I hereby certify that the name of the company has been changed fromto with effect from the date of this certificate and that the company is limited by shares/limited by guarantee/ unlimited company.

The CIN of the company is

Given under my hand at this day of two thousand

SEAL:

.....

Registrar of Companies

.....

(State)

Form no INC-26

[[Pursuant to rule 30 the Companies (Incorporation) Rules, 2014]
**Advertisement to be published in the newspaper for License
for existing companies**

Before the Central Government
_____Region

In the matter of the Companies Act, 2013, Section 8(1) of
Companies Act, 2013 and Rule 20) of the Companies
(Incorporation) Rules, 2014

AND

In the matter of _____ Limited having its registered
office at _____, Petitioner

Notice is hereby given to the General Public that the
company made application to the Central Government under
section 8 of the Companies Act, 2013 which is desirous of
being registered under section 8, without the addition to its name
of the word "Limited" or the words "Private Limited", in terms of
the special resolution passed at the Annual General Meeting/
Extra ordinary general meeting held on _____ to enable
the company for obtaining license under section 8 of the Act.

Any person whose interest is likely to be affected by the
proposed change/status of the company may deliver or cause
to be delivered or send by registered post of his/her
objections supported by an affidavit stating the nature of
his/her interest and grounds of opposition to the concerned
Registrar of Companies (complete address of registrar),
within fourteen days from the date of publication of this
notice with a copy of the applicant company at its registered
office at the address mentioned below:

For and on behalf of the Applicant

.....

Director
Date.....
Place.....

[[Pursuant to rule 30 the Companies (Incorporation) Rules, 2014]

**Advertisement to be published in the newspaper
for change of registered office of the company
from one state to another**

Before the Central Government

_____Region

In the matter of the Companies Act, 2013, Section 13(4) of
Companies Act, 2013 and Rule 30(6) (a) of the Companies
(Incorporation) Rules, 2014

AND

In the matter of _____ Limited having its registered
office at _____, Petitioner

Notice is hereby given to the General Public that the
company proposes to make application to the Central
Government under section 13 of the Companies Act, 2013
seeking confirmation of alteration of the Memorandum of
Association of the Company in terms of the special resolution
passed at the Annual General Meeting/ Extra ordinary
general meeting held on _____ to enable the company to
change its Registered office from "State of _____" to "State
of _____".

Any person whose interest is likely to be affected by the
proposed change of the registered office of the company may
deliver or cause to be delivered or send by registered post of
his/her objections supported by an affidavit stating the
nature of his/her interest and grounds of opposition to the

_____, within Fourteen days from the date of publication of this notice with a copy of the applicant company at its registered office at the address mentioned below:

For and on behalf of the Applicant

.....

Director

Date.....

Place.....

Note:- Strike off whichever is not applicable.

FORM NO. INC.1

[Pursuant to section 4(4) of The Companies Act, 2013 and pursuant to rule 8 & 9 of The Companies (Incorporation) Rules 2014]



सत्यमेव जयते

Application for reservation of Name

Form language English Hindi

Refer the instruction kit for filing the form.

2. *Application for :

- Incorporating a new company (Part A, B, C)
 Changing the name of an existing company (Part B, C, D)

Part A: Reservation of name for incorporation of a new company

3. Details of applicant (In case the applicant has been allotted DIN, then it is mandatory to enter such DIN)

(a) *Director identification number (DIN) or Income tax

permanent account number (PAN) or passport number

Pre-Fill

Verify Details

(b) *First Name

Middle Name

*Surname

(c) *Occupation Type Self-employed Professional Homemaker Student Serviceman

Area of occupation

(d) Address *Line I

Line II

(e) *City

(f) *State/Union territory

If 'NA' selected, specify

(g) *Pin Code

(h) *ISO Country Code

(i) Country

(j) *e-mail Id

(k) *Phone (with STD/ISD code)

-

(m) Mobile (with Country code)

-

(l) Fax

4. (a) *Type of company

(b) *State the class of proposed company

(c) *State the category of proposed company

{Values: Company limited by shares, Company limited by guarantee, Unlimited company}

(d) *State the sub-category of proposed company

{Values: Union Government company, State Government company, Non-Government company, Subsidiary of

foreign company, Guarantee and association company)

7. *Name of the State/Union territory in which the proposed company is to be registered
8. *Name of the office of the Registrar of Companies in which the proposed company is to be registered
9. Details of promoter(s) (In case the promoter(s) has been allotted DIN, then it is mandatory to enter such DIN)

*Enter the number of promoter(s) *Category I.	{Values: Individual/company/foreign company/Company incorporated outside India/ body Corporate/ others} *DIN or Income-tax PAN or passport number or corporate identification number (CIN) or foreign company registration number (FCRN) or Pre-Fill any other registration number *Name

7. *Objects of the proposed Company to be included in its MoA

10. *Particulars of proposed director(s)

(specify information of one director in case the proposed company is One Person Company or of two directors in case the proposed company is a private company (other than producer company) or of three directors in case the proposed company is a public company or of five directors in case the proposed company is a producer company)

*Director identification number (DIN)	Pre-Fill
Name	
Father's Name	Date of birth (DD/MM/YY)
Permanent account number (PAN)	
Nationality	
Income tax p	
Passport number	Voter identity card number
Aadhaar number	
Present residential address	

11. (a) *Whether the Promoters are carrying on any Partnership firm, sole proprietary or unregistered entity in the name as applied for Yes No
 (If yes, attach NOC from all owners/partners of such entity for use of such name)
 If yes, whether the business of such entity shall be taken over by the proposed Company
 Yes No
- (b) *Whether the proposed name(s) contain(s) name of any person other than the promoter(s) or their close blood relatives Yes No

[If Yes, attach No objection certificate from such person(s)]

(c) *Whether the proposed name(s) include(s) the name of relatives

Yes No (If Yes, attach proof of relation)

10* Whether the proposed name is indicative of the object of the proposed company

Yes No

If yes, whether the proposed name is in consonance with the object of the proposed company

Yes No

Part B. Particulars about the proposed name(s)

15. * Number of proposed names for the company

(Please give maximum six names in order of preference)

Proposed name	
Significance of key or coined word in the proposed name	
State the name of the vernacular language(s) if used in the proposed name	

16. * Whether the proposed name is in resemblance with any class of Trade Marks Rules, 2002

Yes No

If Yes, Please specify the Class(s) of trade mark

17. * Whether the proposed name(s) is/are based on a registered trademark or is subject matter of an application pending for registration under the Trade Marks Act.

} Yes
} No

If yes, furnish particulars of trade mark or application and the approval of the applicant or owner of the trademark

18. In case the name is similar to any existing company or to the foreign holding company, specify name of such company and also attach copy of the No Objection Certificate by way of Board resolution (Duly attested by a Director of that company)

d. Whether the name is similar to:

existing Company foreign holding Company

e. In case of existing Company, provide CIN

f. Name of the Company

Pre fill

15.(a) *Whether the proposed name includes the word such as Insurance, Bank, Stock Exchange, Venture Capital, Asset Management, Nidhi, or Mutual Fund etc.

┆ Yes
┆ No

If Yes, whether the in-principle approval is received from (drop down: values- IRDA, RBI, SEBI, MCA, other) specify other
o Yes o No

(If yes, attach the approval or if No, attach the approval at the time of filing the Incorporation form)

(c) *Whether the proposed name including the phrase 'Electoral trust'.

┆ Yes
┆ No

[If Yes, attach the affidavit as per rule 8(2)(b)(vi)]

Part C. Names requiring Central Government approval

19. *State whether the proposed name(s) contain such word or expression for which the previous approval of Central Government is required.

┆ Yes
┆ No

(If yes, this form shall be treated as an application to the Central Govt. for such approval and shall be dealt with accordingly)

Part D. Reservation of name for change of name by an existing Company

20. (a) *CIN of Company

Pre-fill

(b) Global Location Number(GLN) of Company

21. (a) Name of Company

(d) Address of the registered office of the Company

(e) email ID of the company

20. (a) *State whether the change of name is due to direction received from the Central Government.

(If yes, please attach a copy of such directions)

(b) *Whether the proposed name is in accordance with the rule 8(8) and specific direction of the competent authority is attached

(If 'Yes' selected, attach order of competent authority as required in Rule 8(8))

20.(a) *Whether the change in name requires change in object of the company

(b) Reasons for change in name (in case of yes above, mention proposed objects of the company)

Attachments

List of attachments

(1) In case of change of name of an existing company, a copy of Board resolution;	Attach
(14) If change of name is due to direction received from the Central Government , then copy of such direction;	Attach
(15) In case the proposed name(s) are based on a registered trademark or is a subject matter of an application pending for registration under the Trade Marks Act, 1999, the approval of the owner of the trademark or the applicant of such application for registration of Trademark;	Attach
(16) Copy of Central Government’s approval In case the proposed name contains such word(s) or expression(s) for which the approval of Central Government is required,;	Attach
(17) Proof of relation;	Attach
(18) In principle approval from the concerned regulator;	Attach
(19) NOC from the sole proprietor/partners/other associates;	Attach
(20) NOC from existing company,	Attach
(21) Copy of affidavit, in case proposed name including phrase ‘Electoral Trust’	Attach
(22) Resolution of unregistered companies in case of Chapter XXI (Part I) companies;	Attach
(23) Order of competent authority as required in Rule 8(8)	Attach
(24) NOC from such other persons as required in rule 8(4)	Attach
(25) Optional attachment, if any.	Attach

Remove Attachment

Declaration

- └ I am a Promoter (proposed first subscriber) to the Memorandum of Association) and I am also authorized by other proposed promoter(s) and first subscriber(s) to sign and submit this application.
- └ *I have gone through the provisions of The Companies Act, 2013, the rules thereunder and prescribed guidelines framed thereunder in respect of reservation of name, understood the meaning thereof and the proposed name(s) is /are in conformity thereof.
- └ *I have used the search facilities available on the portal of the Ministry of Corporate Affairs (MCA) for checking the resemblance of the proposed name(s) with the companies and Limited Liability partnerships (LLPs) respectively already registered or the names already approved. I have also used the search facility for checking the resemblances of the proposed name(s) with registered trademarks and trade mark subject of an application under The Trade Marks Act, 1999 and other relevant search for checking the resemblance of the proposed name(s) to satisfy myself with the compliance of the provisions of the Act for resemblance of name and Rules thereof.
- └ *The proposed name(s) is/are not in violation of the provisions of Emblems and Names (Prevention of Improper Use) Act, 1950 as amended from time to time.
- └ *The proposed name is not offensive to any section of people, e.g. proposed name does not contain profanity or words or phrases that are generally considered a slur against an ethnic group, religion, gender or heredity.

- ┌ *The proposed name(s) is not such that its use by the company will constitute an offence under any law for the time being in force.
- ┌ I have complied with all the mandated requirements of the respective Act/regulator, such as IRDA, RBI, SEBI, MCA etc. (applicable only in case proposed name includes words like Insurance, Bank, Stock Exchange, Venture Capital, Asset Management, Nidhi, Mutual Fund, Finance, Investment, Leasing, Hire purchase etc. or any combination thereof).
- ┌ *To the best of my knowledge and belief, the information given in this application and its attachments thereto is correct and complete, and nothing relevant to this form has been suppressed.
- ┌ I have been authorized by the Board of Directors resolution Number _____ Dated _____ to sign and submit this application (for change of name).
- ┌ *I undertake to be fully responsible for the consequences in case the name is subsequently found to be in contravention of the provisions of section 4(2) and section 4(4) of The Companies Act, 2013 and rules thereto and I have also gone through and understood the provisions of section 4(5) (ii) (a) and (b) of The Companies Act, 2013 and rules thereunder and fully declare myself responsible for the consequences thereof.

***To be digitally signed by**

DSC BOX

***Designation**

***DIN or Income-tax PAN or passport number of the applicant or Director identification number of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the Company Secretary**

Note: Attention is drawn to the provisions of sections 7(5) and 7(6) which, *inter-alia*, provides that furnishing of any false or incorrect particulars of any information or suppression of any material information shall attract punishment for fraud under section 447. Attention is also drawn to provisions of section 448 and 449 which provide for punishment for false statement and punishment for false evidence respectively.

FORM NO. INC.2

One Person Company- Application for
Incorporation

[Pursuant to section 3(1) and 7(1) of the
Companies Act, 2013 and Rule 4, 10, 12 and
15 of the Companies (Incorporation and
Incidental) Rules, 2014]

Form language English Hindi

Refer the instruction kit for filing the form.

11. *Service Request Number (SRN) of Form IN
12. (a) Name of the company
- (b) Type of Company is (c) Class of Company
- (d) Category (e) Sub category
- * (f) Whether the company is (Radio Button) Having share capital Not having share capital
13. (a) Name of the state/Union territory in which the company is to be registered
- (b) Name of the office of the Registrar of Companies in which the company is to be registered
14. *Whether the address for correspondence will be the address of Registered office of the Company
 Yes No

III Address for correspondence till the date registered office of the company is established

*Line I	<input type="text"/>		
Line II	<input type="text"/>		
*City	<input type="text"/>		
*State/Union Territory	<input type="text"/>	* Pin code	<input type="text"/>
*District	<input type="text"/>		
ISO Country code	<input type="text"/>		
Country	<input type="text"/>		
*Phone (with STD/ISD code)	<input type="text"/>	-	<input type="text"/>
Fax	<input type="text"/>		
*email ID of the company	<input type="text"/>		

IV (a) Address of the registered office of the company from the date of incorporation is

*Line I	<input type="text"/>		
Line II	<input type="text"/>		
*City	<input type="text"/>		
*State/Union Territory	<input type="text"/>	* Pin code	<input type="text"/>
*District	<input type="text"/>		
ISO Country code	<input type="text"/>		
Country	<input type="text"/>		
*Phone (with STD/ISD code)	<input type="text"/>	-	<input type="text"/>
Fax	<input type="text"/>		
*email ID of the company	<input type="text"/>		

(d) *Particulars of the Utility Services Bill depicting the address of the Registered office (not older than two months)

15. *Capital structure of the company, in case of company having share capital

(a) Authorized capital of the company (in Rs.)		
(i) Number of equity shares		Nominal amount per equity share <input style="width: 50px;" type="text"/>
Total amount of equity shares (in Rs.)		
(ii) Number of preference shares		Nominal amount per preference share
Total amount of preference shares (in Rs.)		
(c) Subscribed capital of the company (in Rs.)		
(i) Number of equity shares		Nominal amount per equity share
Total amount of equity shares (in Rs.)		
(ii) Number of preference shares		Nominal amount per preference share
Total amount of preference shares (in Rs.)		

16. *Main division of industrial activity of the company

Description of the main division

17. Particulars of Promoter (first subscriber to the MOA)

*Whether the promoter shall be the sole director of the company Yes No

Director Identification number(DIN)

*Income-tax permanent account number (PAN)

*First Name

Verify Details

Middle Name

*Surname

Family Name

* Father's Name Mother's Name Spouse's name

*Gender Male Female Transgender

*Nationality

*Date of Birth

*Place of Birth (District & State)

*Educational qualification

*Occupation Type

Self-employed Professional Homemaker Student Serviceman

Area of occupation

Permanent Address

*Line I

Line II

*City

*State/ Union Territory

*Pin code

ISO Country code

Country

*Phone (with STD/ISD code)

-

Mobile (with country code) -
 Fax
 *email id
 *Whether present address is same as the permanent address Yes No

Present Address

*Line I
 Line II
 *City
 * State/ Union Territory *Pin code
 *ISO Country code
 Country

*Phone (with STD/ISD code) -

Mobile (with country code) -

Fax
 email id

*Duration of stay at present address year(s) month(s)

If Duration of stay at present address is less than one year then address of previous residence

*Proof of identity
 *Residential Proof

18. ***(a) Nomination**

I (*Small description box*), the subscriber to the memorandum of association of (*Small description box*) do hereby nominate (Drop down – values; Mr., Ms.) (*Small description box*) who shall become the member of the company in the event of my death or incapacity to contract. I declare that the nominee is eligible for nomination within the meaning of Rule 3 of the Companies (Incorporation and Incidental) Rules 2014.

(b) Particulars of the Nominee

Director Identification number(DIN)

*Income-tax permanent account number (PAN)

*First Name

Middle Name

*Surname

Family Name

* Father's Name Mother's Name Spouse's name

Verify Details

*Gender Male Female Transgender

*Nationality *Date of Birth

*Place of Birth (District & State)

*Educational qualification

*Occupation Type Self-employed Professional Homemaker Student Serviceman

Area of occupation

Permanent Address

*Line I

Line II

*City

*State/ Union Territory *Pin code

ISO Country code

Country

*Phone (with STD/ISD code) -

Mobile (with country code) -

Fax

*email id

*Whether present address is same as the permanent address Yes No

Present Address

*Line I

Line II

*City

* State/ Union Territory *Pin code

*ISO Country code

Country

*Phone (with STD/ISD code) -

Mobile (with country code) -

Fax

email id

*Duration of stay at present address year(s) month(s)

If Duration of stay at present address is less than one year then address of previous residence

*Proof of identity

*Residential Proof

19. (a) *Whether the Articles are entrenched or not Yes No
(If yes, entrenched Articles should be annexed thereto)
- (b) Number of Articles to which provisions of entrenchment shall be applicable
Details of Articles to which provisions of entrenchment shall be applicable

Sr. No.	Article Number	Content

20. Particulars of payment of stamp duty

Attachments

16. *Memorandum of Association	Attach
17. *Articles of Association	Attach
18. *Proof of identity of the member and the nominee	Attach
19. *Residential proof of the member and the nominee	Attach
20. *Copy of PAN card of member and nominee	Attach
21. *Consent of Nominee in form INC.3	Attach
22. *Affidavit from the subscriber and first Director to the memorandum in Form No. INC.9	Attach
23. List of all the companies (specifying their CIN) having the same registered office address, if any;	Attach
24. Specimen Signature in Form INC.10	Attach
25. Entrenched Articles of Association	Attach
26. Proof of Registered Office address	Attach
(Conveyance/ Lease deed/Rent Agreement etc. along with rent receipts)	Attach
27. Copies of the utility bills as mentioned above	Attach
(not older than two months)	Attach
28. Proof that the Company is permitted to use the address	Attach
as the registered office of the Company if the same is owned	Attach
by any other entity/Person (not taken on lease by company)	Attach

29. Consent from Director
30. Optional Attachment, if any Attach

Declaration

I , a person named in the articles as subscriber as well as the sole director of the company do hereby declare that all the requirements of the Companies Act, 2013 and the rules made thereunder in respect to the registration of the company and matters precedent or incidental thereto have been complied with. It is further declared and verified that:

7. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the promoters subscribing to the Memorandum of Association and Articles of Association.
8. All the required attachments have been completely, correctly and legibly attached to this form.
9. I have not been convicted of any offence in connection with the promotion, formation or management of any company during the preceding five years;
10. I have not been found guilty of any fraud or misfeasance or of any breach of duty to any company under this Act or any previous company law during the preceding five years;
11. I am not a director/promoter of any company which is defaulting in filing of financial statements and annual return and/or any company which has been declared as vanishing company; and
12. I have also understood the provisions of sections 7(5), 7(6), 447, 448 and 449 of the Companies Act, 2013 and understand that I shall be liable for punishment in terms of section 7(5) and 7(6) of the Companies Act, 2013 in case of furnishing of false or incorrect information or for suppression of material information for registration of captioned company.

Declaration

I , a person named in the articles as a * (Drop down) {Values: Director/Manager/Company Secretary} declare that all the requirements of the Companies Act, 2013 and the rules made thereunder in respect to the registration of the company and matters precedent or incidental thereto have been complied with. I am authorized by the promoter subscribing to the Memorandum of Association and Articles of Association and the first director(s) to give this declaration and to sign and submit this Form. It is further declared and verified that

3. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the promoters subscribing to the Memorandum of Association and Articles of Association.
4. All the required attachments have been completely, correctly and legibly attached to this form.

***To be digitally signed by**

DSC BOX

*
*DIN of the director or DIN or Income tax PAN of the manager or Membership number of the company secretary

Note: Attention is drawn to provisions of section 7(5) and 7(6) which, *inter-alia*, provides that furnishing of any false or incorrect particulars of any information or suppression of any material information shall attract punishment for fraud under section 447. Attention is also drawn to provisions of sections 448 and 449 which provide for punishment for false statement and punishment for false evidence respectively.

FORM NO. INC.3

One Person Company - Nominee Consent Form

[Pursuant to section 3(1) of the Companies Act, 2013 and pursuant to Rule 4 (2), (3), (4), (5) & (6) of the Companies (Incorporation) Rules, 2014]

Form language English Hindi
Refer the instruction kit for filing the form.

5. (a) *SRN of Form INC.1 (In case of new company) or Pre-fill
Corporate identity number (CIN) (In case of existing company)
(b) Global location number (GLN)
6. (a) Name of the One Person Company

(b) Address of registered office of the company

7. *Consent

I (*Small description box*) hereby give my consent to become the member of (*Small description box*), in the event of death of (*Small description box*) subscriber/member of the company or his incapacity to contract.

8. Particulars of the nominee

- Director Identification number(DIN)
*Income-tax permanent account number (PAN)
*First Name
Middle Name
*Surname
Family Name
* Father's Name Mother's Name Spouse's name

Verify Details

- *Gender Male Female Transgender
*Nationality *Date of Birth
*Place of Birth (District & State)
*Educational qualification
*Occupation Type Self-employed Professional Homemaker Student Serviceman
Area of occupation
Permanent Address
*Line I
Line II
*City
*State/ Union Territory *Pin code
ISO Country code
Country
*Phone (with STD/ISD code) -
Mobile (with country code) -
Fax
*email id
*Whether present address is same as the permanent address Yes No
Present Address
*Line I

Line II

*City

* State/ Union Territory

*Pin code

*ISO Country code

Country

*Phone (with STD/ISD code)

-

Mobile (with country code)

-

Fax

email id

*Duration of stay at present address

year(s)

month(s)

If Duration of stay at present address is less than one year then address of previous residence

*Proof of identity

*Residential Proof

Declaration

I do solemnly declare that I am an Indian citizen and resident in India and I have not been convicted of any offence in connection with the promotion, formation or management of any company or LLP and have not been found guilty of any fraud or misfeasance or of any breach of duty to any company under this Act or any previous company law or LLP Act in the last five years. I further declare that I am not a nominee in any other One Person Company and I shall comply with the eligibility criteria specified in Rule 3(3) within the prescribed period. I understand that the person nominating me may withdraw my nomination without my consent.

To be physically signed by

Nominee

*Date

*Place

Enclosures

4. Copy of PAN card
5. Proof of identity
6. Residential Proof

Modify

Check form

Note: Attention is drawn to provisions of section 7(5) and 7(6) which, *inter-alia*, provides that furnishing of any false or incorrect particulars of any information or suppression of any material information shall attract punishment for fraud under section 447. Attention is also drawn to provisions of section 448 and 449 which provide for punishment for false statement and punishment for false evidence respectively.

This is a non e-Form. User is required to fill the form electronically and duly signed copy should be attached with e-Form INC.2, INC.4 or INC.6, as the case may be.

FORM NO. INC.4



One Person Company – Change in Member/ Nominee

[Pursuant to section 3(1) of the Companies Act, 2013 and Rule 4(4), (5) & (6) of the Companies (Incorporation) Rules 2014]

सत्यमेव जयते

Form language English Hindi
Refer the instruction kit for filing the form.

2. *This form is for

- Notice of withdrawal of consent by the nominee
- Intimation about change in the name of the nominee
- Intimation of cessation of member

2. *(a) Corporate identity number(CIN) of company

Pre-fill

(b) Global Location Number of the company

6. (a) Name of One Person Company

(b) Address of registered office of the company

(c) email Id of the company

7. Notice of withdrawal of consent

Notice is hereby given that

who was nominated as the nominee of

has withdrawn his/her consent vide his/her notice dated *

a copy of which is

attached herewith.

8. Intimation about change in nomination

Notice is hereby given that

, member of

has nominated *

vide intimation dated *

as his/her nominee in place of

who shall become the member of the company in the event of his/her death or his/her incapacity to contract. He/she declares that the nominee is eligible for nomination within the meaning of Rule 3 of the Companies (Incorporation and Incidental) Rules 2014.

6. Intimation of cessation of member

(a)

Intimation is hereby given that

has ceased to be the member of

w. e. f. *

due to *

{Drop down - Values: Death of the member, Incapacity of member to contract, change in ownership} and *

*(Drop down: his/her nominee, the transferee) has become the sole member of the above mentioned company.

(b) *Whether the nominee is same (In case of change in ownership) Yes No

7. Intimation about the change of nominee

Further notice is given that *

*(Drop down - values: member, new member) of

has nominated *

as his nominee w. e. f. * who shall become the member of the company in the event of his/her death or incapacity to contract. He/she declares that the nominee is eligible for nomination within the meaning of Rule 3 of the Companies (Incorporation and Incidental) Rules 2014.

10. Particulars of the New Nominee

Director Identification number(DIN)

*Income-tax permanent account number (PAN)

Verify Details

*First Name

Middle Name

*Surname

Family Name

* Father's Name Mother's Name Spouse's name

*Gender Male Female Transgender

*Nationality

*Date of Birth

*Place of Birth (District & State)

*Educational qualification

*Occupation Type

Self-employed Professional Homemaker Student Serviceman

Area of occupation

Permanent Address

*Line I

Line II

*City

*State/ Union Territory

*Pin code

ISO Country code

Country

*Phone (with STD/ISD code)

-

Mobile (with country code)

-

Fax

*email id

*Whether present address is same as the permanent address Yes No

Present Address

*Line I

Line II

*City

* State/ Union Territory

*Pin code

*ISO Country code

Country

*Phone (with STD/ISD code)

-

Mobile (with country code)

-

Fax

email id

*Duration of stay at present address year(s) month(s)

If Duration of stay at present address is less than one year then address of previous residence

*Proof of identity

*Residential Proof

11. Particulars of the new member

Director Identification number(DIN)

*Income-tax permanent account number (PAN)

Verify Details

*First Name

Middle Name

*Surname

Family Name

* Father's Name Mother's Name Spouse's name

*Gender Male Female Transgender

*Nationality

*Date of Birth

*Place of Birth (District & State)

*Educational qualification

*Occupation Type

Self-employed Professional Homemaker Student Serviceman

Area of occupation

Permanent Address

*Line I

Line II

*City

*State/ Union Territory

*Pin code

ISO Country code

Country

*Phone (with STD/ISD code)

-

Mobile (with country code)

-

Fax

*email id

*Whether present address is same as the permanent address Yes No

Present Address

*Line I

Line II

*City

* State/ Union Territory

*Pin code

*ISO Country code

Country

*Phone (with STD/ISD code)

-

Mobile (with country code)

-

Fax

email id

*Duration of stay at present address year(s) month(s)

If Duration of stay at present address is less than one year then address of previous residence

*Proof of identity

*Residential Proof

Attachment(s)

- (9) *Consent of the nominee in Form No. INC.3
- (10) *Copy of PAN card of the new nominee and/or new member
- (11) *Proof of identity of the new nominee and/or new member
- (12) *Residential proof of the new nominee and/or new member
- (13) Notice of withdrawal of consent filed by the nominee
- (14) Copy of intimation given by member for change in nominee
- (15) Proof of Cessation of member
- (16) Optional attachment(s) - if any.

Attach
Attach
Attach
Attach
Attach
Attach
Attach
Attach

***To be digitally signed by member**

*Income-tax PAN or Director identification number of the member

To be digitally signed by Director

Director identification number of the director; or
DIN or PAN of the manager or CEO or CFO; or
Membership number of company secretary

Note: Attention is drawn to provisions of sections 448 and 449 which provide for punishment for false statement and punishment for false evidence respectively.

FORM NO INC.5

One person company- Intimation
of exceeding threshold

*[Pursuant to Rule 6(4) of the Companies
(Incorporation) Rules, 2014]*

Form language o English o Hindi
Refer the instruction kit for filing the form.

1. (a) *Corporate identity number (CIN) of the company Pre-Fill
(b) Global location number (GLN)

2. (a) Name of the company
(b) Address of registered office of the company

(c) email Id of the company

3. Date of incorporation of the one person company

4. (a) *Which of the following has exceeded beyond the threshold limit
o Paid up share capital o Average annual turnover
(d) *Amount exceeding beyond the threshold limit
(e) *Date on which the paid up share capital or average annual turnover of the company, as the case may be, has exceeded the threshold li mit

5. I *

the (drop down) (values: director/Manager or Company Secretary or CEO or CFO) of the one person company hereby affirm that:

As the paid up share capital of the captioned company has exceeded fifty lakh rupees or its average annual turnover during the relevant period has exceeded two crore rupees, the company has ceased to be a one person company; and consequently the company is required to be converted into a private company or public company, as the case may be. Necessary steps are being taken for giving effect to such conversion in accordance with the provisions of section 18 read with section 122 of the Act;

Attachments

5. *Copy of board resolution authorizing giving of notice;
6. *Copy of the duly attested latest financial statement;
7. Certificate from a Chartered Accountant in practice for calculation of the average annual turnover during the relevant period in case of conversion is on the basis of such criteria;
8. Optional attachment(s), if any.

Attach
Attach
Attach
Attach

Declaration

I *
, declare that all the requirements of the Companies Act, 2013 and the rules made thereunder have been complied with. To the best of my knowledge and belief, the information given in this application and its attachments is correct and complete.

***To be digitally signed by**

Designation

DSC BOX

*Director identification number of the director; or
DIN or PAN of the manager or CEO or CFO; or
Membership number of the Company Secretary

Note: Attention is drawn provisions of Section 448 and 449 which provide for punishment for false statement and punishment for false evidence respectively.

FORM NO. INC.6

[Pursuant to section 18 of the Companies Act, 2013 and Rule 7(4) the Companies (Incorporation) Rules, 2014]



One Person Company – Application for Conversion

Form language English Hindi

Refer the instruction kit for filing the form.

8. *Application for Conversion of OPC into private company
 Conversion of OPC into public company
 Conversion of Private company into OPC

9. (a) *Corporate identity number (CIN) of the company Pre-Fill
(b) Global location number (GLN)

10. (a) Name of the company
(b) Category
(c) Sub-category of the company
(d) Address of Registered office of the company

- (e) Date of incorporation of the company
(f) email ID of the company
(g) Whether company is having share capital or not

11. *Name of the company at the time of incorporation (to be displayed in the certificate)

Part A

12. (a) *Whether the conversion is mandatory by provisions of the Companies Act, 2013
 Yes No
(b) *Mention which of the following has exceeded the threshold limit
 Paid up share capital Average annual turnover
(c) *Mention the SRN of form INC.5
13. *(a) Date of exceeding the threshold limit
*(b) Amount so exceeded the threshold limit
*(c) Specify the relevant period

14. I *

the director of the one person company hereby affirm that:-

3. As the paid up share capital of the captioned company has exceeded fifty lakh rupees or its average annual turnover during the relevant period has exceeded two crore rupees, the company has ceased to be a one person company; and consequently the company is required to be converted into a private company or public company, as the case may be;
4. Necessary steps are being taken for giving effect to such conversion in accordance with the provisions of section 18 read with section 122 of the Act.

Part B

8. *Existing number of directors in the company

(Number of directors shall be minimum 2 in case of conversion into private company or 3 in case of conversion into public company)

14. Particulars of special resolution

- (a) *SRN of Form MGT.14
- (b) *Date of filing Form MGT.14
- (c) *Date of passing the special resolution

15. I. Capital structure of the company

(a) Authorized capital of the company (in Rs.)		<input style="width: 100%;" type="text"/>
* (i) Number of equity shares		Nominal amount per equity share <input style="width: 100%;" type="text"/>
Total amount of equity shares (in Rs.)		
* (ii) Number of preference shares		Nominal amount per preference share
Total amount of preference shares (in Rs.)		
* (b) Paid up capital of the company (in Rs.)		
(i) Number of equity shares		Nominal amount per equity share
Total amount of equity shares (in Rs.)		
(ii) Number of preference shares		Nominal amount per preference share
Total amount of preference shares (in Rs.) <input style="width: 100%;" type="text"/>		

III. Number of members

- (a) Maximum number of members
- (b) Maximum number of members excluding proposed employees
- (c) Number of members
- (d) Number of members excluding proposed employee(s)

PART C

16. Particulars of the person who will be sole member of the OPC subsequent upon conversion

Director Identification number(DIN)

*Income-tax permanent account number (PAN)

*First Name

Middle Name

*Surname

Family Name

* Father's Name Mother's Name Spouse's name

*Gender Male Female Transgender

*Nationality

*Date of Birth

*Place of Birth (District & State)

*Educational qualification

*Occupation Type

Self-employed Professional Homemaker Student Serviceman

Area of occupation

Permanent Address

*Line I

Line II

*City

*State/ Union Territory

*Pin code

ISO Country code

Country

*Phone (with STD/ISD code)

Mobile (with country code) -
 Fax
 *email id
 *Whether present address is same as the permanent address Yes No

Present Address
 *Line I
 Line II
 *City
 * State/ Union Territory *Pin code

*ISO Country code
 Country
 *Phone (with STD/ISD code) -
 Mobile (with country code) -

Fax
 email id
 *Duration of stay at present address year(s) month(s)

If Duration of stay at present address is less than one year then address of previous residence

*Proof of identity

*Residential Proof

17. Nomination

I (Small description box), the member of * (Small description box) do hereby nominate (Small description box) who shall become the member of the company in the event of my death or incapacity to contract. I declare that the nominee is eligible for nomination within the meaning of Rule 3 of the Companies Rules, 2014.

18. Particulars of the person who will be nominee of the sole member subsequent upon conversion

Director Identification number(DIN)

*Income-tax permanent account number (PAN)

*First Name

Middle Name

*Surname

Family Name

* Father's Name Mother's Name Spouse's name

*Gender Male Female Transgender

*Nationality *Date of Birth

*Place of Birth (District & State)

*Educational qualification

*Occupation Type Self-employed Professional Homemaker Student Serviceman

Area of occupation

Permanent Address

*Line I

Line II

*City

*State/ Union Territory *Pin code

ISO Country code	<input type="text"/>
Country	
*Phone (with STD/ISD code)	-
Mobile (with country code)	-
Fax	
*email id	
*Whether present address is same as the permanent address	<input type="checkbox"/> Yes <input type="checkbox"/> No
Present Address	
*Line I	
Line II	
*City	
* State/ Union Territory	*Pin code
*ISO Country code	
Country	
*Phone (with STD/ISD code)	-
Mobile (with country code)	-
Fax	
email id	<input type="text"/> year(s) <input type="text"/>
*Duration of stay at present address	month(s)
If Duration of stay at present address is less than one year then address of previous residence	
*Proof of identity	
*Residential Proof	

Attachments

14. *Altered Memorandum of association
15. *Altered Articles of association
16. *Copy of the duly attested latest financial statement.
17. *Copy of board resolution authorizing giving of notice;
18. Certificate from a Chartered Accountant in practice for calculation of the average annual turnover during the relevant period in case of conversion is on the basis of such criteria.
19. Affidavit confirming that all the members of the company have given their consent for conversion, the paid up capital of the company is Rs 50 lakhs or less and turnover is less than Rs 2 crores in the immediately preceding year.
20. Copy of minutes, list of creditors and list of members.
21. Copy of NOC of every creditors with the application for Conversion.
22. Consent of the nominee in Form No. INC.3
23. Copy of PAN card of the nominee and member
24. Proof of identity of the nominee and member
25. Residential proof of the nominee and member
26. Optional attachment(s) - if any.

Attach
Attach
Attach
Attach
Attach
Attach
Attach
Attach
Attach
Attach
Attach

Declaration
(Drop down) {Values: Director/Manager/Company Secretary /CEO/CFO

I*, a * } of the company declare that all the requirements of the Companies Act, 2013 and the rules made thereunder in respect to the conversion of the company and matters precedent or incidental thereto have been complied with. I am authorized by the board of directors to give this declaration and to sign and submit this Form. It is further declared and verified that

*Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per

the original records maintained by the promoters subscribing to the Memorandum of Association and Articles of Association.

No objection certificate has been received from the members and creditors allowing conversion from private company into OPC.

*All the required attachments have been completely, correctly and legibly attached to this form.

*To be digitally signed by

*Designation

DSC BOX

*Director identification number of the director; or
DIN or PAN of the manager/CEO/CFO; or Membership
number of the Company Secretary

To be digitally signed by

DSC BOX

Member (In case of conversion of OPC)

PAN or DIN of member

Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement and punishment for false evidence respectively.

FORM NO. INC.7

[Pursuant to Section 7(1) of the Companies Act, 2013 and pursuant to Rule 10, 12, 14 and 15 of the Companies (Incorporation) Rules 2014]



Application for Incorporation of Company (Other than OPC)

Form language English Hindi

Refer the instruction kit for filing the form.

3. *Service Request Number (SRN) of Form INC.1

4. (a) Name of the company:

(b) Type of Company is

(c) Class of Company

(d) Category

(e) Sub category

(f) Section 8 license number

* (g) Company is Having share capital Not having share capital

5. (a) Name of the state/Union territory in which the company is to be registered

(b) Name of the office of the Registrar of Companies in which the company is to be registered

(c) *Whether the address for correspondence will be the address of Registered office of the Company

Yes No

(d) Address for correspondence till the registered office of the company is established

*Line I	<input style="width: 85%;" type="text"/>
Line II	<input style="width: 85%;" type="text"/>
*City	<input style="width: 85%;" type="text"/>

*State/Union Territory	
*District	*Pin code
ISO Country code	
Country	
*Phone (With STD/ISD code)	-
Fax	<input style="width: 80%;" type="text"/>
*email ID of the company	<input style="width: 80%;" type="text"/>

6. I. *Capital structure of the company

(a) Authorized capital of the company (in Rs.) <input style="width: 80%;" type="text"/>	
(i) Number of equity shares	Nominal amount per equity share <input style="width: 40%;" type="text"/>
Total amount of equity shares (in Rs.)	
(ii) Number of preference shares	Nominal amount per preference share
Total amount of preference shares (in Rs.)	
(c) Subscribed capital of the company (in Rs.)	
(i) Number of equity shares	Nominal amount per equity share
Total amount of equity shares (in Rs.)	
(ii) Number of preference shares	Nominal amount per preference share
Total amount of preference shares (in Rs.)	

II. *Details of number of members

- (e) Enter the maximum number of members
- (f) Maximum number of members excluding proposed employees
- (g) Number of members
- (h) Number of members excluding proposed employee(s)

8. *Main division of industrial activity of the company
Description of the main division

9. *(a) Whether the proposed company shall be conducting any activities which require approval from any spectral regulator (Like RBI in case of NBFI and Banking activities) to commence such activities Yes
 No

(b) If yes, please enter the name of such Regulatory authority and the proposed activity.

))

10. *Enter the number of promoters (first subscribers to the Memorandum of Association (MOA)
Particulars of Promoters (first subscribers to the MOA)

*Category	<input style="width: 100%;" type="text"/>		
* Director Identification number(DIN) or Income –tax permanent account number (Income- tax PAN) or passport number or corporate identity number(CIN) Or foreign company registration number(ECRN) or any other registration number	<input style="width: 60%;" type="text"/> Pre-Fill Verify Details		
*First Name	<input style="width: 100%;" type="text"/>		
Middle Name	<input style="width: 100%;" type="text"/>		
*Surname	<input style="width: 100%;" type="text"/>		
Family Name	<input style="width: 100%;" type="text"/>		
<input type="radio"/> Father's Name <input type="radio"/> Mother's Name <input type="radio"/> Spouse's name	<input style="width: 100%;" type="text"/>		
	<input style="width: 20%;" type="text"/>	*Date of Birth	<input style="width: 20%;" type="text"/>
*Nationality	<input style="width: 100%;" type="text"/>		
*Gender (Radio button)	<input type="checkbox"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Transgender		
*Place of Birth (District & State)	<input style="width: 100%;" type="text"/>		
*Occupation type	<input type="radio"/> Self Employed <input type="radio"/> Professional <input type="radio"/> Homemaker <input type="radio"/> Student <input type="radio"/> Serviceman		
*Area of Occupation	<input style="width: 100%;" type="text"/>		
*Educational qualific	<input style="width: 100%;" type="text"/>		
*Name of the entity	<input style="width: 100%;" type="text"/>		
*Income tax permanent Account Number (PAN)	<input style="width: 100%;" type="text"/>		
Permanent Address/Registered address/Principal place of business	<input style="width: 100%;" type="text"/>		
*Line I	<input style="width: 100%;" type="text"/>		
Line II	<input style="width: 100%;" type="text"/>		
*City	<input style="width: 30%;" type="text"/>	*Pin code	<input style="width: 20%;" type="text"/>
*State /Union Territory	<input style="width: 100%;" type="text"/>		
*ISO Country code	<input style="width: 100%;" type="text"/>		
Country	<input style="width: 20%;" type="text"/>	-	<input style="width: 40%;" type="text"/>
*Phone (With STD/ISD code)	<input style="width: 100%;" type="text"/>		
Mobile	<input style="width: 100%;" type="text"/>		
Fax	<input style="width: 100%;" type="text"/>		
*email id	<input style="width: 100%;" type="text"/>		
*Whether present address is same as the permanent address	<input type="checkbox"/> Yes <input type="checkbox"/> No (Radio button)		
Present Address	<input style="width: 100%;" type="text"/>		
*Line I	<input style="width: 100%;" type="text"/>		

Line II

*City

*State/Union Territory

*Pin code

*ISO Country code

Country

*Phone(With STD/ISD code)

Mobile

Fax

*Duration of stay at present address

Years

Months

If Duration of stay at present address is less than one year then address of previous residence

*Proof of identity

*Residential Proof

* Number of shares subscribed

* Total amount of shares subscribed (in Rs.)

* Particulars of authorised person

e) Name of the authorised person

f) Father's Name Mother's Name Spouse's name

g) Gender Male Female Transgender

h) Nationality

f) Date of Birth

h) Phone (With STD/ISD code)

-

i) email ID

10. (a) *Whether the Articles are entrenched or not Yes No

(If yes, entrenched Articles should be annexed thereto)

(c) Number of Articles to which provisions of entrenchment shall be applicable

Details of Articles to which provisions of entrenchment shall be applicable

Sr. No.	Article Number	Content

11. **Particulars of payment of stamp duty**

Attachments

- 16) *Memorandum of association
- 17) *Articles of association
- 18) *Declaration in Form No. INC.8
- 19) *Affidavit from each of the subscriber to the memorandum in Form No. INC.9
- 20) *Proof of residential address
- 21) Specimen Signature in Form INC.10
- 22) Proof of identity
- 23) Entrenched Articles of association
- 24) Copy of In-principle approval granted by sectorial regulator if already taken
- 25) NOC in case there is change in the promoters (first subscribers to Memorandum of Association)
- 26) Proof of nationality (in case the subscriber is a foreign national)
- 27) PAN card (in case of Indian national)
- 28) Copy of certificate of incorporation of the foreign body corporate and registered office address
- 29) Copy of resolution/consent by all the partners or board resolution authorizing to subscribe to MOA
- 30) Optional attachment, if any

Attach
Attach
Attach
Attach
Attach

Attach
Attach

Attach
Attach
Attach
Attach
Attach
Attach

Declaration

I *(Small description box), a person named in the articles as a * (Drop down) {Values: Director/Manager/Company Secretary} declare that all the requirements of The Companies Act, 2013 and the rules made thereunder in respect to the registration of the company and matters precedent or incidental thereto have been complied with. I am authorized by other promoters subscribing to the Memorandum of Association and Articles of Association and the first directors to give this declaration and to sign and submit this Form. It is further declared and verified that:

4. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no

information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the promoters subscribing to the Memorandum of Association and Articles of Association.

5. All the required attachments have been completely and legibly attached to this form;

6. * (Small description box), a/an * (Drop down) {Values: Chartered Accountant/ Company Secretary/ Cost Accountant/ Advocate} having Membership number * and/or certificate of practice number

has been engaged to give declaration under section 7(1) (b) and such declaration is attached.

To be digitally signed by

DSC BOX

*Designation

Drop down

{Values: Director, Manager, Company Secretary}

DIN of the director; or DIN or Income tax PAN of the manager or Membership number of the company secretary

Note: Attention is drawn to provisions of section 7(5) and 7(6) which, *inter-alia*, provides that furnishing of any false or incorrect particulars of any information or suppression of any material information shall attract punishment for fraud under Section 447. Attention is also drawn to provisions of section 448 and 449 which provide for punishment for false statement and punishment for false evidence respectively.

FORM NO. INC.12

[Pursuant to 8(1) and 8(5) of the Companies Act, 2013 and Rule 19 & 20 of the Companies (Incorporation) Rules, 2014]



Application for grant of License under section 8

Form language English Hindi

Refer the instruction kit for filing the form.

12. *Application for
 Grant of license to a new company (Part A)
 Grant of license to an existing company (Part B)

Part A: Grant of license to a new company

13. (a) *Name of the Applicant
 (e) *Address
 (f) *Occupation Type Self-employed Professional Homemaker Student Serviceman
 Area of occupation
 (g) *Phone (with STD/ISD) - (e) Fax
 (f) *email Id
14. *Indicate Registrar of Companies (ROC) reference number for name approval
 (Service Request Number (SRN) of Form INC.1)
15. (a) Name of the company
 (b) Company is (c) Type of Company
 (d) Category (e) Sub category
 *(f) Whether the company will Have share capital Not have share capital
17. I. Proposed authorized capital
 II. Proposed maximum number of members
 Proposed maximum number of members excluding proposed employees
18. *a. Main division of industrial activity of the proposed company
 Description of the main division
 *b. Brief description of the work, if any already done or proposed to be done in pursuance of section 8
 *c. Grounds on which application is made
19. *Enter the number of proposed promoters (first subscribers to MOA)
 Particulars of Promoters (first subscribers to the MOA)
 (specify information of two promoters in case the proposed company is a private company or seven promoters in

I	case the proposed company is a public company)		
	<input style="width: 80%; border: 1px solid black;" type="text"/>		
II	Name of the authorized representative		
	<input style="width: 80%; border: 1px solid black;" type="text"/>		
	Name of the authorized representative <input style="width: 50px; border: 1px solid black;" type="text"/>		
19. * Enter the number of proposed director			
(specify information of two directors in case the proposed company is a private company or three directors in case the proposed company is a public company)			
Particulars of the proposed directors			
I	* Proposed designation <input style="width: 60%; border: 1px solid black;" type="text"/>		Pre-fill
	* Director identification number (DIN) <input style="width: 60%; border: 1px solid black;" type="text"/>		
	Name of the person <input style="width: 90%; border: 1px solid black;" type="text"/>		
	Name of the company or institution whose nominee the appointee will be (Only in case of nominee director) <input style="width: 90%; border: 1px solid black;" type="text"/>		
II	* Proposed designation <input style="width: 60%; border: 1px solid black;" type="text"/>		Pre-fill
	* Director identification number (DIN) <input style="width: 60%; border: 1px solid black;" type="text"/>		
	Name of the person <input style="width: 90%; border: 1px solid black;" type="text"/>		
	Name of the company or institution whose nominee the appointee will be (Only in case of nominee director) <input style="width: 90%; border: 1px solid black;" type="text"/>		
	<input style="width: 50px; border: 1px solid black;" type="text"/>		
20. * Enter the number of key managerial pers			
(specify information of up to four key managerial persons)			
Particulars of the key managerial personnel			
I			
	* Proposed designation <input style="width: 30%; border: 1px solid black;" type="text"/>	<input style="width: 30%; border: 1px solid black;" type="text"/>	Pre-fill
	* Director identification number (DIN) or Income-tax permanent account number (PAN) <input style="width: 90%; border: 1px solid black;" type="text"/>		
	Name of the person <input style="width: 90%; border: 1px solid black;" type="text"/>		

	<div style="border: 1px solid black; width: 200px; margin: 0 auto; height: 15px;"></div>												
	Membership number (in case of Company Secretary)												
II	<p>*Proposed designation <div style="border: 1px solid black; width: 100px; height: 15px;"></div></p> <p>*Director identification number (DIN) or Income-tax permanent account number (PAN) <div style="border: 1px solid black; width: 100px; height: 15px;"></div> Pre-fill</p> <p>Name of the person <div style="border: 1px solid black; width: 600px; height: 15px;"></div></p> <p>Membership number (in case of Company Secretary) <div style="border: 1px solid black; width: 200px; height: 15px;"></div></p>												
	<p>23. (a) *Whether the Articles will be entrenched <input type="checkbox"/> Yes <input type="checkbox"/> No <div style="border: 1px solid black; width: 50px; height: 15px;"></div></p> <p>(If yes, entrenched Articles should be annexed thereto)</p> <p>(b) Number of Articles to which provisions of entrenchment shall be applicable</p> <p style="text-align: center;">Details of Articles to which provisions of entrenchment shall be applicable</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Sr. No.</th> <th style="width: 15%;">Article Number</th> <th style="width: 75%;">Content</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Sr. No.	Article Number	Content									
Sr. No.	Article Number	Content											
	<p>Part B: Grant of license to an existing company <div style="border: 1px solid black; width: 250px; height: 15px;"></div> <div style="border: 1px solid black; width: 60px; height: 15px;"></div> Pre fill</p>												
	<p>24. *(a) Corporate identity number (CIN) <div style="border: 1px solid black; width: 250px; height: 15px;"></div> Pre fill</p> <p>(b) Global location number (GLN) of company <div style="border: 1px solid black; width: 500px; height: 15px;"></div></p>												
	<p>25. (a) Name of the company <div style="border: 1px solid black; width: 600px; height: 15px;"></div></p> <p>(b) Address of the company <div style="border: 1px solid black; width: 600px; height: 15px;"></div></p> <p>(c) email ID of the company <div style="border: 1px solid black; width: 150px; height: 15px;"></div></p>												
	<p>26. (a) Compa <div style="border: 1px solid black; width: 150px; height: 15px;"></div> <div style="border: 1px solid black; width: 200px; height: 15px;"></div></p> <p>(b) Category <input type="checkbox"/> (c) Sub Category <input type="checkbox"/></p> <p>(d) Whether the company is having share capital Yes No <div style="border: 1px solid black; width: 150px; height: 15px;"></div></p>												
	<p>25. I. Authorized capital of the company <div style="border: 1px solid black; width: 100px; height: 15px;"></div></p> <p>II. Maximum number of members <div style="border: 1px solid black; width: 80px; height: 15px;"></div></p> <p>Maximum number of members excluding present and past employees <div style="border: 1px solid black; width: 70px; height: 15px;"></div></p>												
	<p>26. a. Main division of industrial activity of the company</p> <p style="text-align: center;">Description of the main division</p> <div style="border: 1px solid black; width: 100%; height: 30px; margin-top: 10px;"></div> <p>*b. Brief description of the work, if any already done or proposed to be done in pursuance of section 8</p> <div style="border: 1px solid black; width: 100%; height: 30px; margin-top: 10px;"></div> <p>*c. Grounds on which application is made</p>												



28. *Enter the number of directors

(Specify information of two directors in case the company is a private company or three directors in case the company is a public company)

Particulars of the directors

I

*Designation		Pre-fill
*Director identification number (DIN) Name of the person		
Name of the company or institution whose nominee the appointee is (Only in case of nominee director)		

II

*Designation		Pre-fill
*Director identification number (DIN) Name of the person		
Name of the company or institution whose nominee the appointee is (Only in case of nominee director)		

29. *Enter the number of key managerial personnel

(Specify information of up to four key managerial persons)

Particulars of the key managerial personnel

I

*Designation		Pre-fill
*Director identification number (DIN) or Income-tax permanent account number (PAN) Name of the person		
Membership number (in case of Company Secretary)		

II

*Designation		Pre-fill
*Director identification number (DIN) or Income-tax permanent account number (PAN) Name of the person		
Membership number (in case of Company Secretary)		

30. (a) *Whether the Articles are entrenched Yes No

(If yes, entrenched Articles should be annexed thereto)

(b) Number of Articles to which provisions of entrenchment shall be applicable

Details of Articles to which provisions of entrenchment shall be applicable

Sr. No.	Article Number	Content	Attach
			Attach
Attachments			
30)		*Draft Memorandum of association as per form no. INC.13	Attach
31)		*Draft Articles of Association	Attach
32)		*Declaration as per Form No. INC.14	Attach
33)		*Declaration as per Form No. INC.15	Attach
34)		*Estimated income and expenditure for next three years	Attach
35)		Approval/concurrence/NOC of the concerned authority/sectoral regulator, department or Ministry of the Central or State Government(s)	
36)		Entrenched articles of association	Attach
37)		Copy of resolution passed in general meeting and board meeting	Attach
38)		last one/two year's financial statement(s), board's report(s) and Audit report(s)	Attach
39)		Assets and liabilities statements with their values as per applicable rule	Attach
40)		List of proposed promoters.	Attach
41)		List of proposed directors/ directors.	Attach
42)		List of key managerial personnel.	Attach
43)		Optional attachment, if any	
Declaration			
I *			
I A person named in the articles as a (Drop down: values- director/manager/ Company Secretary/CEO/CFO/promoter) of the company I have been authorized by the Board of Directors of the Company vide resolution number dated declare that all the requirements of Companies Act, 2013 and the Rules thereto made thereunder in respect of the subject matter of this form have been complied with. I I am also authorized by other proposed promoters and first subscribers to the Memorandum of Association and Articles of Association to sign and submit this Form. I *I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed. I *It is hereby further certified that (Small description box), a (Drop down) {Values: Chartered Accountant/ Company Secretary/ Cost Accountant} having Membership number (Big text box) and certificate of practice number (Big text box) has been engaged to give declaration under section 8(1) or 8(5) and rule 19(3) (b) or rule 20(2) (b) and such declaration is attached.			
*To be digitally signed by DSC BOX			
*Designation 			
*Director identification number of the director; or Membership number of the company secretary; or PAN or DIN of the manager or CEO or CFO or promoter 			
Note: Attention is drawn to provisions of Section 7(5) and 7(6) which, inter-alia, provides that furnishing of any false or incorrect particulars of any information or suppression of any material information shall attract punishment for fraud under Section 447. Attention is also drawn to provisions of Section 448 and 449 which provide for punishment for false statement and punishment for false evidence respectively.			

Modify

Check Form

Prescrutiny

Submit

For office use only :

Affix filing details

eform Service request number (SRN) |

| eform filing date

(DD/MM/YYYY)

Digital signature of the authorising officer |

This e-Form is hereby approved



Confirm Submission |

This e-Form is hereby rejected



Date of signing

| (DD/MM/YYYY)



FORM NO. INC.18

[Pursuant to section 8(4)(ii) of The Companies Act, 2013 and Rule 21 (3) of The Companies (Incorporation) Rules 2014]

Application to Regional Director
for conversion of section 8
company into company of any
other kind

Form language English Hindi

Refer the instruction kit for filing the form.

11. (a) *Corporate identification number (CIN) of the company **Pre-fill**
(b) Global location number (GLN) of the company
12. (a) Name of the company
(b) Registered office address of the company

(c) email ID of the company
13. License number issued to the Company under Section 8
14. (a) Date of incorporation of the company
(b) Type of company
15. *Present object of the company
16. *The proposed object of the company after conversion and the changes in the activities and operations of the company and manner of application of its income and assets, after the proposed conversion
17. Brief description of the activities of the company done in pursuance of section 8, if any
18. *Detailed reasons for conversion into any other kind of company
19. (a) *Date of passing board resolution
(b) *Date of passing special resolution
(c) *SRN of Form No. MGT.14
20. (a) *Whether the company is regulated under a special Act Yes No
(b) If yes, furnish the below details
(i) *Name of the regulatory body
(ii) *Date of obtaining the approval of regulatory body approving conversion

20. *Number of existing director(s) and key managerial personnel
*Particulars of existing director(s) and key managerial personnel

(i) DIN or Income tax PAN		Pre-fill	
(ii) Name			
(iii) Designation			

21. *Whether the company has obtained any special status/ privilege as mentioned in rule 22(4)

Yes No

(If yes, name the authority and attach No objection certificate)

22. *Whether the company has acquired any immovable property through lease or otherwise from any Government or authority or body corporate or person since incorporation at concessional rate or free of cost

Yes No

(If yes, attach proof of payment of differential amount as per rules)

23. *Whether company has received any donation and/or grant/benefits from any person or authority since incorporation Yes No (If yes, attach the details of the same)

24. *Whether there is any surplus amount after payment of dues to be transferred to IEPF as per applicable rule

Yes No

If yes, mention the amount to be so transferred

25. *Whether the company is regular in filing of financial statements, annual returns and other due statutory filings Yes No

26. * Whether NOC is obtained from all the creditors Yes No (If Yes, attach the NOC)

27. *Whether the company is being regulated by any sectoral regulator Yes No

If yes, attach approval/concurrence of the regulator and specify the below

Name of the regulator

Letter number

Approval/concurrence Dated

28. I *
the Director of the company hereby affirm that:
- d) The conversion is not being sought with the object of depriving the creditors of their dues or to cause loss or prejudice to any person.
- e) No portion of the income or property of the company has been paid or transferred directly or indirectly by way of dividend or bonus or otherwise to persons who are or have been members or promoters of the company or to any one or more of them or to any persons claiming through any one or more of them.
- f) I/We shall be liable under section 448 of the Act and under relevant provision of the Indian Penal Code, 1860 and any other law as applicable, if any statement in this application is found to be false or any fact in any material particular is found to be omitted.

Attachment(s)

18. * Memorandum of association;

Attachment
Attachment

19. * Articles of association;

20. *Copy of board resolution(s);

Attachment

21. *Copy of the special resolution passed and Notice convening the general meeting

Attachment

along with the relevant explanatory statement annexed thereto;

Attachment

- | | |
|--|------------|
| <p>22. *Certificate from CA/CS/CWA (in practise) certifying that the conditions laid down in the Act and rules, have been complied with;</p> | Attachment |
| <p>23. *Statement of assets and liabilities of the company as on the date not earlier than thirty days of that date duly certified by the auditor;</p> | Attachment |
| <p>24. *Copy of valuation report by a registered valuer about the market value of assets;</p> | Attachment |
| <p>25. *Audited financial statements, the Board's reports, annual returns and the audit reports for each of the two financial years immediately preceding the date of the application or, where the company has functioned only for one financial year, for such year;</p> | Attachment |
| <p>26. Statement of financial position if applicable;</p> | Attachment |
| <p>27. Full details of fixed assets alienated if any, during the preceding three financial years;</p> | Attachment |
| <p>28. Written consent of the lenders, if any loan is outstanding;</p> | Attachment |
| <p>29. NOC from the concerned authority in case special status;</p> | Attachment |
| <p>30. Proof of payment of differential amount;</p> | Attachment |
| <p>31. Details of donation/grant/benefit received since incorporation of company;</p> | Attachment |
| <p>32. Copy of NOC received from sectoral regulatory authority;</p> | Attachment |
| <p>33. NOC from all the creditors</p> | Attachment |
| <p>34. Optional attachment(s)</p> | |

Declaration

I am authorized by the Board of Directors of the Company vide *resolution number _____ *dated _____ to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

4. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
5. All the required attachments have been completely and legibly attached to this form;
6. *I _____,
 a *{Drop down - Values: Chartered Accountant/ Company Secretary/ Cost Accountant/ } having
 *Membership number _____ and *Certificate of practice number _____
 has been engaged to give declaration as per applicable rules and such declaration is attached.

***To be digitally signed by** DSC BOX

Director
 *Director identification number of the director

Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

FORM NO. INC.20
[Pursuant to section 8(4) and 8(6)
of The Companies Act, 2013 and
Rule 23 of The Companies
(Incorporation) Rules 2014]



**Intimation to Registrar of
revocation/surrender of
license issued under
section 8**

Form language English Hindi

Refer the instruction kit for filing the form.

1. (a) *Corporate identity number (CIN) of the company Pre-Fill
 (b) Global location number (GLN) of the company
2. (a) Name of the company
 (e) Address of the registered office of the company
- (f) Type of company
 (g) email ID of company
7. License number issued under section 8
8. *Whether application for revocation of license is made
 Voluntarily On directions of the central government
9. (a) *Date of issue of order
 (b) *Due date for filing the order
 (c) *SRN of form INC.18
 (d) *Reason for revocation/surrender of such license
10. *Mention the name of the company in view of the order of revocation of license under section 8

(The word(s) Private limited, Limited may be added in name of the company and the word(s) like Electoral trust, foundation, forum, association, federation, chambers, confederation, council etc. shall be removed from the name. Thereupon the status of company will be changed accordingly.)

Attachment(s)

- (5) *Copy of order of Central Government;
 (6) *Copy of altered Memorandum and articles of association;
 (7) *Declaration of directors for compliance of conditions;
 (8) Optional attachment(s) (if any)

Attach
Attach
Attach
Attach

Declaration

I am authorized by the Board of Directors of the Company vide *resolution number *date to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

3. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
 4. All the required attachments have been completely and legibly attached to this form.

***To be digitally signed by DSC BOX**

*Designation

*Director identification number of the director; or
 DIN or PAN of the manager or CEO or CFO; or
 Membership number of the company secretary

Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

FORM NO. INC.21

[Pursuant to Section 11(1)(a) of the Companies Act, 2013 and Rule 24 of the Companies (Incorporation) Rules, 2014]



Declaration prior to the commencement of business or exercising borrowing powers

Form language o English o Hindi
Refer the instruction kit for filing the form.

4. *** (a) Corporate identity number (CIN) of company**
(b) Global location number (GLN) of company Pre-fill
5. (a) Name of the company
(b) Address of the registered office of the company
- (c) email ID of the company
6. (a) *** Whether the affairs of the Company is regulated by any sectoral regulator (like RBI in case of NBFI activities)**
o Yes o No
(b) *** Specify the name of the regulator**
Specify 'others'
- (c) *** Specify the letter number/registration number** and date of approval/registration

4. *** Particulars of the paid up capital**

Total paid up capital of the company

- (i)(a) Number of total equity shares (b) Nominal amount per equity share
(c) Total amount of equity shares
- (ii)(a) Number of total preference shares (b) Nominal amount per preference share
(c) Total amount of preference shares

5. **Particulars of payment of stamp duty**

State or Union territory in respect of which stamp duty is paid

Type of document/Particulars	Form INC.21
* Total amount of stamp paper (in Rs.)	<input type="text"/>
Mode of payment of stamp duty	<input type="text"/>
Name of vendor authorised to sell stamp papers on behalf of the Government	<input type="text"/>

Attachments

- (4) *Specimen signature in form INC.10.
- (5) Certificate of Registration issued by the RBI
(Only in case of Non-Banking Financial Companies)/
from other regulators
- (6) Optional attachment(s) (if any)

Attach
Attach
Attach

List of Attachments

Remove

Declaration

I am authorized by the Board of Directors of the Company vide resolution number. * dated
* to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made
thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further
declare that:

- 4. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material
to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the
company.
- 5. All the required attachments have been completely and legibly attached to this form.
- 6. Every subscriber to the MOA has paid the value for shares agreed to be taken by him and the paid up capital the company
is not less than the 1 lakh rupees in case of private company or 5 lakh rupees in case of public company.
- 5. The company has filed with the registrar a verification of its registered office as provided in subsection (2) of section 12.

***To be digitally signed by** DSC
Director

*Director identification number

**Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement /
certificate and punishment for false evidence respectively.**

FORM NO. INC.22

[Pursuant to section 12(2) & (4) of The Companies Act, 2013 and Rule 25 and 27 of The Companies (Incorporation) Rules 2014]

Notice of situation or change of situation of registered office

Form language English Hindi

Refer the instruction kit for filing the form.

1. *This Form is for New company Existing company

2. *(a) Corporate identity number (CIN) of company
or SRN of Form No. INC.1
(b) Global location number (GLN) of company

Pre-fill

3. (a) Name of the company

(b) Address of the registered office of the company

(c) Name of the office of existing Registrar of Companies (RoC)

(d) *Purpose of the form

- Change within local limits of city, town or village
- Change outside local limits of city, town or village, within the same RoC and state
- Change in RoC within the same state
- Change in state within the jurisdiction of same RoC
- Change in state outside the jurisdiction of existing RoC

5. Notice is hereby given that

*(a) The address of the registered office of the company with effect from

- (DD/MM/YYYY) is
- The date of incorporation of company is

*Address Line I
Line II

- * City
- * District
- * State/Union Territory
- Country
- *Pin code
- *email ID

(e) *Registered office is

- Owned by company Owned by director (Not taken on lease by company)
- Taken on lease by company Owned by any other entity/Person(Not taken on lease by

company)

(f) *Name of office of proposed RoC or new RoC

(g) Full address of the police station under whose jurisdiction the registered office is situated

*Name
 *Address Line I
 Address Line II
 *City
 State/Union Territory
 *Pin code

(f) *Particulars of the Utility Services Bill depicting the address of the registered office (not older than two months)

5. (a) *SRN of Form MGT.14
 (b) *SRN of relevant Form
 (c) *Date of order of the Central Government (DD/MM/YY)

Attachments

List of Attachments

- (7) *Proof of Registered Office address
 (Conveyance/ Lease deed/Rent Agreement along with the rent receipts) etc.; **Attach**
 (8) *Copies of the utility bills as mentioned **Attach**
 above (not older than two months);
 (9) *A proof that the Company is permitted **Attach**
 to use the address as the registered office of the Company if the same is owned by any other entity/ Person (not taken on lease by company);
 (10) *Copy of order of competent authority; **Attach**
 (11) List of all the companies (specifying their CIN) **Attach**
 having the same registered office address, if any;
 (12) Optional attachment, if any. **Attach**

Declaration

Remove attachment

- I *
] A person named in the articles as a (Drop down: director / manager / Company Secretary) of the company
] have been authorized by the Board of Directors of the company vide resolution number dated
 to sign this form and declare that
] *all the requirements of The Companies Act, 2013 and the rules made thereunder in respect of the subject
 matter of this form and matters incidental thereto have been complied with.
] *I also declare that all the information given herein above is true, correct and complete including the
 attachments to this form and nothing material has been suppressed.
] It is hereby further certified that (Small description box), a (Drop down) {Values: Chartered Accountant/
 Company Secretary/ Cost Accountant} having Membership number and certificate of
 practice number certifying this form has been duly engaged for this purpose.

***To be digitally signed by** **DSC BOX**
 *Designation
 *Director identification number of the director; or
 DIN or PAN of the manager or CEO or CFO; or
 Membership number of the Company secretary

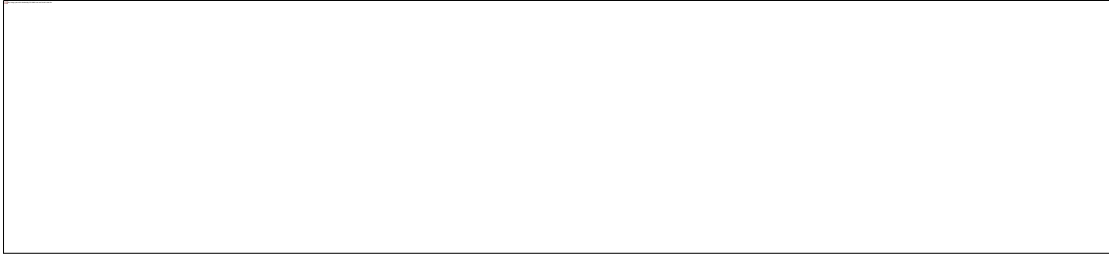
Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of The Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original records maintained by the company which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

4. The said records have been properly prepared, signed by the required officers of the company and maintained as per the relevant provisions of The Companies Act, 2013 and were found to be in order;
5. All the required attachments have been completely and legibly attached to this form;
6. I further declare that I have personally visited the registered office given in the form at the address mentioned herein above and verified that the said registered office of the company is functioning for the business purposes of the company.

DSC BOX

To be digitally signed by



Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

FORM NO. INC.23

[Pursuant to section 12(5) and 13(4) of The Companies Act, 2013 and rule 28 and 30 of The Companies (Incorporation) Rules, 2014]



Application to the Regional Director for approval to shift the Registered Office from one state to another state or from jurisdiction of one Registrar to another Registrar within the same State

Form language English Hindi

Refer the instruction kit for filing the form.

3. *Application is for shifting the Registered Office from

One state to another state

One registrar to another registrar within the State

Pre-fill

4. (a) *Corporate identity number (CIN) of company

(b) Global location number (GLN) of company

7. (a) Name of the company

(b) Address of the registered office of the company

(c) Name of the existing ROC

8. *(a) Name of the state/Union territory where the new registered office of the company would be situated

*(b) Name of the office of new ROC where the new proposed registered office of the company would be situated

*(c) Reasons for shifting the registered office

9. *(a) Service request number of Form MGT.14

*(b) Date of filing Form MGT.14

*(c) Date of passing the special resolution

10. (a) Details of members present at the meeting where the decision of shifting was taken and number of shares held by them

(iii) Number of members

(iv) Number of shares held by them

(b) Details of the members who voted in favour of the proposal and number of shares held by them

(iii) *Number of members

(iv) Number of shares held by them

(c) Details of the members who voted against the proposal and number of shares held by them

(iii) *Number of members

(iv) Number of shares held by them

(d) Details of members who abstained from voting and number of shares held by them

(iii) *Number of members

(iv) Number of shares held by them

7. *(a) Total Number of creditors

*(b) Total Number of depositors

*(c) Total Number of debenture holders

(d) Brief details of the objections, if received any in response to the advertisement



*Designation

*Director identification number of the director; or
DIN or PAN of the manager or CEO or CFO; or
Membership number of the Company secretary

Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

FORM NO. INC.24

[Pursuant to section 13(2) of The Companies Act, 2013 and Rule 29(2) of The Companies (Incorporation) Rules 2014]



Application for approval
of Central Government
for change of name

Form language English Hindi

Refer the instruction kit for filing the form.

4. **Pre-fill**
 (a) Corporate identity number(CIN) of the company
 (b) Global Location Number of the company
5. (a) Name of the Company
 (b) Address of the registered office of the company

 (c) email ID of the company
6. **Pre-fill**
 (a) *Service Request Number (SRN) of Form INC.1
 (b) Proposed name of the company
8. *Reason(s) for change of name
9. *Particulars of filing Form MGT.14 with Registrar of Companies (RoC)
 (a) RN of Form MGT .14
 (b) Date of passing the special resolution
 (c) Date of filing Form MGT .14
10. Name of the company at the time of incorporation (to be displayed in the certificate)
11. (a) Number of members present at the meeting where the special resolution was passed for change of name and number of shares held by them
 (i) *Number of members
 (ii) Number of shares held by them
 (d) Number of members who voted in favour of change of name and number of shares held by them
 (i) *Number of members
 (ii) Number of shares held by them
 (e) Number of members who voted against the change of name and number of shares held by them
 (i) *Number of members
 (ii) Number of shares held by them
 (d) Details of members who abstained from voting and number of shares held by them

- (iii) *Number of members
- (iv) Number of shares held by them

Attachments

- 3. *Minutes of the members' meeting Attach
- 4. Optional attachment(s) (if any) Attach

Declaration

To the best of my knowledge and belief, the information given in this application and its attachments is correct and complete and company has obtained all the mandatory approvals from the concerned authorities and departments in respect of change of name of the company.

I have been authorized by the Board of director's resolution number * dated *
to sign and submit this application.

***To be digitally signed by**

*Designation

DSC BOX

*Director identification number of the director; or
DIN or PAN of the manager or CEO or CFO; or
Membership number of the company secretary

Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

FORM NO. INC.27

[Pursuant to section 14 of the Companies Act, 2013 and Rule 33 of the Companies (Incorporation) Rules, 2014]

Conversion of public company into private company or private company into public company

Form language o English o Hindi
Refer the instruction kit for filing the form.

9. *Application for o Conversion of private company into public company
o Conversion of public company into private company
10. *(a) Corporate identity number(CIN) of company Pre-fill
(c) Global Location Number
11. (a) Name of the Company
(b) Address of registered office

(c) email Id of the company
12. *Reason(s) for conversion
13. *Particulars of filing Form MGT.14 with Registrar of Companies
(a) SRN of Form MGT.14
(b) Date of passing the special resolution
(c) Date of filing Form MGT.14
14. *Particulars of the order of competent authority
(a) Date of passing the order
(b) Date of receiving the order
15. *Name of the company at the time of incorporation (to be displayed in the certificate)
16. (a) Details of members present at the meeting where the decision of conversion was taken and number of shares held by them
(iii) *Number of members
(iv) Number of shares held by them

(e) Details of the members who voted in favour of the proposal and number of shares held by them
(iii) *Number of members
(iv) Number of shares held by them

(f) Details of the members who voted against the proposal and number of shares held by them
(iii) *Number of members
(iv) Number of shares held by them

- (g) Details of members who abstained from voting and number of shares held by them
(iii) *Number of members
(iv) Number of shares held by them

Attachments

6. *Minutes of the members' meeting;
7. *Altered Articles of Association;
8. *Order of competent authority ;
9. Order for condonation of delay;
10. Optional attachment(s) (if any)

Declaration

To the best of my knowledge and belief, the information given in this application and its attachments are correct and complete. The company has obtained all the mandatory approvals from the concerned authorities, departments and substantial creditors. I have been authorized by the board of directors' resolution number * dated *

to sign and submit this application.

To be digitally signed by

*Designation

DSC BOX

*Director identification number of the director; or
DIN or PAN of the manager or CEO or CFO; or
Membership number of Company secretary

FORM NO. INC.28₁



सत्यमेव जयते

**Notice of Order of the
Court or any other
competent authority**

Form language English Hindi

Refer the instruction kit for filing the form.

(e) Date with effect from which dissolution has been declared as void
Under section 252 of the Companies Act, 2013

Declaration

RULES ON CHAPTER III

THE COMPANIES (PROSPECTUS & ALLOTMENT OF SECURITIES)

1. **Short title and commencement.** - (1) These rules may be called the Companies (Prospectus and Allotment of Securities) Rules, 2014.

(2) They shall come into force on the 1st day of April, 2014.

2. **Definitions.**- (1) In these rules, unless the context otherwise requires,-

(a) "Act" means the Companies Act, 2013 (18 of 2013);

(b) "Annexure" means the Annexure to these rules;

(c) "fees" means fees as specified in the Companies (Registration Offices and Fees) Rules, 2014;

(d) "Form" or 'e-Form" means a form set forth in Annexure to these rules which shall be used for the matter to which it relates;

(e) "Regional Director" means the person appointed by the Central Government in the Ministry of Corporate Affairs as a Regional Director;

(f) "section" means section of the Act;

(2) Words and expressions used in these rules but not defined and defined in the Act or in the Companies (Specification of definitions details) Rules, 2014, shall have the meanings respectively assigned to them in the Act or in the said Rules.

3. Information to be stated in the prospectus.- (1) The Prospectus to be issued shall contain-

(a) the names, addresses and contact details of the corporate office of the issuer company, compliance officer of the issuer company, merchant bankers and co-managers to the issue, registrar to the issue, bankers to the issue, stock brokers to the issue, credit rating agency for the issue, arrangers, if any, of the instrument, names and addresses of such other persons as may be specified by the Securities and Exchange Board in its regulations;

(b) the dates relating to opening and closing of the issue;

(c) a declaration which shall be made by the Board or the Committee authorised by the Board in the prospectus that the allotment letters shall be issued or application money shall be refunded within fifteen days from the closure of the issue or such lesser time as may be specified by Securities and Exchange

Board or else the application money shall be refunded to the applicants forthwith, failing which interest shall be due to be paid to the applicants at the rate of fifteen per cent. per annum for the delayed period.

(d) a statement given by the Board that all monies received out of the issue shall be transferred to a separate bank account maintained with a Scheduled Bank;

(e) the details of all utilized and unutilised monies out of the monies collected in the previous issue made by way of public offer shall be disclosed and continued to be disclosed in the balance sheet till the time any part of the proceeds of such previous issue remains unutilized indicating the purpose for which such monies have been utilized, and the securities or other forms of financial assets in which such unutilized monies have been invested;

(f) the names, addresses, telephone numbers, fax numbers and e-mail addresses of the underwriters and the amount underwritten by them;

(g) the consent of trustees, solicitors or advocates, merchant bankers to the issue, registrar to the issue, lenders and experts;

(2) The capital structure of the company shall be presented in the following manner, namely: -

(i) (a) the authorised, issued, subscribed and paid up capital (number of securities, description and aggregate nominal value);

(b) the size of the present issue;

(c) the paid up capital-

- (A) after the issue;
- (B) after conversion of convertible instruments (if applicable);

(d) the share premium account (before and after the issue);

(ii) the details of the existing share capital of the issuer company in a tabular form, indicating therein with regard to each allotment, the date of allotment, the number of shares allotted, the face value of the shares allotted, the price and the form of consideration:

Provided that in the case of an initial public offer of an existing company, the details regarding individual allotment shall be given from the date of incorporation of the issuer and in the case of a listed issuer company, the details shall be given for five years immediately preceding the date of filing of the prospectus:

Provided that the issuer company shall also disclose the number and price at which each of the allotments were made in the last two years preceding the date of the prospectus separately indicating the allotments made for considerations other than cash and the details of the consideration in each case.

(3) The prospectus to be issued shall contain the following particulars, namely: -

- (a) the objects of the issue;
- (b) the purpose for which there is a requirement of funds ;

- (c) the funding plan (means of finance);
- (d) the summary of the project appraisal report (if any);
- (e) the schedule of implementation of the project;
- (f) the interim use of funds, if any

(4) The prospectus to be issued shall contain the following details and disclosures, namely:-

(i) the details of any litigation or legal action pending or taken by any Ministry or Department of the Government or a statutory authority against any promoter of the issuer company during the last five years immediately preceding the year of the issue of the prospectus and any direction issued by such Ministry or Department or statutory authority upon conclusion of such litigation or legal action shall be disclosed;

(ii) the details of pending litigation involving the issuer, promoter, director, subsidiaries, group companies or any other person, whose outcome could have material adverse effect on the position of the issuer;

(iii) the details of pending proceedings initiated against the issuer company for economic offences;

(iv) the details of default and non-payment of statutory dues etc.

(5) The details of directors including their appointment and remuneration, and particulars of the nature and extent of their interests in the company shall be disclosed in the following manner, namely:-

(i) the name, designation, Director Identification Number (DIN), age, address, period of directorship, details of other directorships;

(ii) the remuneration payable or paid to the director by the issuer company, its

subsidiary and associate company; shareholding of the director in the company including any stock options; shareholding in subsidiaries and

- (i) in deposits with any scheduled bank, free from any charge or lien;
 - (ii) in unencumbered securities of the Central Government or of any State Government;
 - (iii) in unencumbered securities mentioned in sub- clauses (a) to (d) and (ee) of section 20 of the Indian Trusts Act, 1882;
 - (iv) in unencumbered bonds issued by any other company which is notified under sub-clause (f) of section 20 of the Indian Trusts Act, 1882;
 - (v) the amount invested or deposited as above shall not be used for any purpose other than for redemption of debentures maturing during the year referred above: Provided that the amount remaining invested or deposited, as the case may be, shall not at any time fall below fifteen percent of the amount of the debentures maturing during the year ending on the 31st day of March of that year;
- (i) in case of partly convertible debentures, Debenture Redemption Reserve shall be created in respect of non- convertible portion of debenture issue in accordance with this sub-rule.
 - (j) the amount credited to the Debenture Redemption Reserve shall not be utilised by the company except for the purpose of redemption of debentures.

- (16) (a) A trust deed for securing any issue of debentures shall be open for inspection to any member or debenture holder of the company, in the same manner, to the same extent and on the payment of the same fees, as if it were the register of members of the company; and
- (b) A copy of the trust deed shall be forwarded to any member or debenture holder of the company, at his request, within seven days of the making thereof, on payment of fee.

22. Nomination by securities holders.-

- (8) Any holder of securities of a company may, at any time, nominate, in Form No. **SH.13**, any person as his nominee in whom the securities shall vest in the event of his death.
- (9) On the receipt of the nomination form, a corresponding entry shall forthwith be made in the relevant register of securities holders, maintained under section 88.
- (10) Where the nomination is made in respect of the securities held by more than one person jointly, all joint holders shall together nominate in Form No. **SH.13** any person as nominee.
- (11) The request for nomination should be recorded by the Company within a period of two months from the date of receipt of the duly filled and signed nomination form.
- (12) In the event of death of the holder of securities or where the securities are held by more than one person jointly, in the event of death of all the joint holders, the person nominated as the nominee may upon the production of such evidence as may be required by the Board, elect, either-
- (a) to register himself as holder of the securities ; or
- (b) to transfer the securities, as the deceased holder could have

done.

(13) If the person being a nominee, so becoming entitled, elects to be registered as holder of the securities himself, he shall deliver or send to the company a notice in writing signed by him stating that he so elects and such notice shall be accompanied with the death certificate of the deceased share or debenture holder(s).

(14) All the limitations, restrictions and provisions of the Act relating to the right to transfer and the registration of transfers of securities shall be applicable to any such notice or transfer as aforesaid as if the death of the share or debenture holder had not occurred and the notice or transfer were a transfer signed by that shareholder or debenture holder, as the case may be.

(8) A person, being a nominee, becoming entitled to any securities by reason of the death of the holder shall be entitled to the same dividends or interests and other advantages to which he would have been entitled to if he were the registered holder of the securities except that he shall not, before being registered as a holder in respect of such securities, be entitled in respect of these securities to exercise any right conferred by the membership in relation to meetings of the company:

Provided that the Board may, at any time, give notice requiring any such person to elect either to be registered himself or to transfer the securities, and if the notice is not complied with within ninety days, the Board may thereafter withhold payment of all dividends or interests, bonuses or other moneys payable in respect of the securities, as the case may be, until the requirements of the notice have been complied with.

- (12) A nomination may be cancelled, or varied by nominating any other person in place of the present nominee, by the holder of securities who has made the nomination, by giving a notice of such cancellation or variation, to the company in Form No. **SH.14**.
- (13) The cancellation or variation shall take effect from the date on which the notice of such variation or cancellation is received by the company.
- (14) Where the nominee is a minor, the holder of the securities, making the nomination, may appoint a person in Form No. **SH.14** specified under sub-rule (1), who shall become entitled to the securities of the company, in the event of death of the nominee during his minority.

File No. 01/04/2013 (Part-I) CL-V

(Renuka Kumar)

Joint Secretary to the Govt of India.

Annexure

Form No. SH-1

Share Certificate

[Pursuant to sub-section (3) of section 46 of the Companies Act, 2013 and rule 5(2) of the Companies (Share Capital and Debentures) Rules 2014]

.....Limited/Private Limited
.....(Corporate Identification Number)
(Incorporated under...the Companies Act, 1956/2013)
Registered Office:.....

This is to certify that the person(s) named in this Certificate is/are the Registered Holder(s) of the within mentioned share(s) bearing the distinctive number(s) herein specified in the above named Company subject to the Memorandum and Articles of Association of the Company and the amount endorsed herein has been paid up on each such share.

EQUITY SHARES EACH OF RUPEES..... (Nominal value)

AMOUNT PAID-UP PER SHARE RUPEES.....

Register Folio No:

Certificate No:

Name(s) of the Holder(s):

No. of shares held:.....

.....

(in words)

(in figures)

Distinctive No.(s): From..... To..... (Both inclusive)

Given under the common seal of the Company this..... day of..... 20.....

(1) Director:

(2) Director:

(3) Secretary/ any other authorized person:

Note: No transfer of the Share(s) comprised in the Certificate can be



registered unless accompanied by this Certificate.

Form No. SH-2

Register of Renewed and Duplicate Share Certificates

[Pursuant to sub-section (3) of section 46 of the Companies Act, 2013 and rule 6(3)(a) the Companies (Share Capital and Debentures) Rules 2014]

S. No.	Folio No.	Name of the person(s) to whom Renewed / Duplicate share certificate is issued	Date of approval of issue of Renewed/ Duplicate share certificate	Class of shares
1	2	3	4	5

Date of issue of original share certificate	Original share certificate number	Total number of shares in the Original Share Certificate	Distinctive No. of shares		Date of issue of Renewed/ Duplicate Share Certificate
			From	To	

6	7	8	9	10

Reasons for issue of Renewed/Duplicate Share Certificate	Number of the Renewed share certificate, if applicable	Total Number of Shares in the Renewed/Duplicate Share Certificate	Reference to entry in Register of Members	Remarks
11	12	13	14	15

Form No. SH-3
Register of Sweat Equity
Shares

[Pursuant to section 54 of the Companies Act, 2013 and rule 8(14) of the Companies (Share Capital and Debentures) Rules 2014]

S. No.	Reference to entry in register of members	Name of the allottee	Status of the allottee – whether director or employee	Date of passing of Board resolution
1	2	3	4	5

Date of the special resolution authorizing the issue of sweat equity shares	Date of issue of sweat equity shares	Number of sweat equity shares issued	Certificate No. / Folio No.
6	7	8	9

Face value of	Price at which the shares	Amount to be treated as paid up	Total consideration paid, if any, by the employee / director
---------------	---------------------------	---------------------------------	--

the share	are issued			Consideration received in cash	Particulars of consideration other than cash	
10	11	12	13	14	14	
Lock in period	the date of expiry of lock-in-period	Remarks, if any	Date of Joining	Fair value obtained by Valuer	Basis of Valuation	Name of Valuer
15	16	17	5	12	13	14

Form No. SH-4
Securities Transfer
Form

[Pursuant to section 56 of the Companies Act, 2013 and sub-rule (2) of rule 11 of the Companies (Share Capital and Debentures) Rules 2014]

Date of execution.....

FOR THE CONSIDERATION stated below the "Transferor(s)" named do hereby transfer to the "Transferee(s)" named the securities specified below subject to the conditions on which the said securities are now held by the Transferor(s) and the Transferee(s) do hereby agree to accept and hold the said securities subject to the conditions aforesaid.

CIN:

Name of the company (in full):

Name of the Stock Exchange where the company is listed, if any:

DESCRIPTION OF SECURITIES:

Kind/ Class of securities (1)	Nominal value of each unit of security (2)	Amount called up per unit of security (3)	Amount paid up per unit of security (4)

No. of securities being transferred		Consideration received (Rs.)	
In figures	In words	In words	In figures

Distinctive number	From						
	To						
Corresponding Certificate Nos.							

Transferor's Particulars-

Registered Folio Number:

	Name(s) in full	Signature (s)
1.		
2.		
3.		

I, hereby confirm that the Transferor has signed before me.

Signature of witness

name and address

Transferee's Particulars-

Name in full	Father's/ mother's/ Spouse name	Address & E-mail id	Occupation	Existing folio No., if any.	Signature
(1)	(2)	(3)	(4)	(5)	(6)
1.					
2.					
3.					

Folio No. of Transferee

Specimen Signature of Transferee

.....

.....

.....

.....

Value of stamp affixed:..... (Rs.)

Enclosures:

- (1) Certificate of shares or debentures or other securities
- (2) If no certificate is issued, letter of allotment. (3)
- Others, specify.....

Stamps

For office use only

Checked by.....

Signature tallied by.....

Entered in the Register of Transfer on vide Transfer No.....

Approval Date.....

Power of attorney / Probate / Death Certificate / Letter of Administration

Registered onat No.....

.....

On the reverse page of the certificate

Name of the Transferor	Name of the Transferee	No. of shares	Date of
.....
Transfer	Signature of the authorized signatory		



Notice for transfer of partly paid securities

[Pursuant to sub-section (3) of section 56 of the Companies Act, 2013 and sub-rule (3) of rule 11 the Companies (Share Capital and Debentures) Rules 2014]

To-

.....

.....

(Name and address of transferee)

Subject: Transfer of partly paid securities

Notice is hereby given that an application has been made by the transferor for the transfer of securities of the above named Company whose particulars are given hereunder-

Name & Address of the Transferor:

Name & Address of the Transferee:

Class / Kind of securities:

Number of securities:

Distinctive numbers of the securities:

Securities Certificate Number:

Nominal value of each security:

Issue price of each security:

Amount called on each security:



Amount paid on each security

Amount called and due on each security:

Amount uncalled on each security:

Total amount called and due on the total number of securities lodged for transfer:

Total amount uncalled on the total number of securities lodged for transfer:

As required under sub section (3) of section 56 of the Companies Act, 2013, notice is hereby given by the Company to the transferee on this Day _____ of (month) of _____ (year) that the above mentioned securities are partly paid and the transferee shall be liable to pay the balance amount unpaid on the securities.

The transferee is hereby requested to submit his / her objection, if any, within two weeks from the date of receipt of this notice in the absence of which it shall be presumed that he / she has no objection to the transfer and the securities shall be transferred in his / her name without any further correspondence.

Signature:

Register of Employee Stock Options

[Pursuant to clause (b) of sub-section (1) of section 62 of the Companies Act, 2013 and rule 12(10) the Companies (Share Capital and Debentures) Rules 2014]

Name of Company

Registered office address

Date of special resolution

S. No.	Name of the grantee	Number of options granted	Date on which options vested	Exercised period
1	2	3	4	5

Date on which options exercised

6

Options exercised

7

Exercise price

8

Number of shares arising as result of exercise of option

9

Folio No. of Register of members having

Lock in period, if any

Option lapsed, if any

Total number of options in force

Amount forfeited/ refunded if option is not exercised

respective entry					
10	11	12	13	14	
Any variation of terms of the scheme and its effects	Signature	Remarks			
15	16	17			

Form No. SH-10

Register of shares or other securities bought-back

[Pursuant to sub-section (9) of section 68 of the Companies Act, 2013 and rule 17 (12) of the Companies (Share Capital and Debentures) Rules 2014]

Name of the company: Registered
address :

7. Date of passing of special resolution at the meeting of the members authorizing buy-back of securities:
8. Date of approval by the Board:
9. Number, price and amount of shares or other specified securities authorized to be bought back:
10. Date of opening and closing of buy-back offer:
11. Date by which buy-back was completed:
12. Description of shares or other specified securities bought back by the company:

S.No.	Folio number / DP Id/client ID number or certificate number of securities bought-back	Name of last holder of securities	*Category to which they belong	Date of buy-back
(1)	(2)	(3)	(4)	(5)

Number of securities bought-back	**Mode of buy-back	Nominal value of securities	Price at which securities are bought back	Date of payment
(6)	(7)	(8)	(9)	(10)

Amount paid for bought back securities	Cumulative total of securities bought-back	Date of/ cancellation / extinguishment and physical destruction of securities bought-back	Reference to entry in Register of members	Remarks
(11)	(12)	(13)	(14)	(15)

*Indicate the category of securities that have been bought back

- Preference shares
- Equity shares
- Employees' Stock Option shares
- Sweat equity shares, etc

**Indicate whether the securities have been bought back from

- the existing security-holders on a proportionate basis
- the open market
- odd-lots of listed securities
- Employees' Stock Option
- Sweat equity
- any other mode, if so indicate the mode

3. Other relevant details, if any.

Place:

Signature of the authorized signatory

Date:

Name of the above person:

Designation:

Form No. SH-15

Certificate of compliance in respect of buy-back of securities

[Pursuant sub-rule (14) of rule 17 of the Companies (Share Capital and Debentures) Rules 2014]

1. (a) Corporate identity number (CIN) of company:

(b) Global location number (GLN) of company:

2. (a) Name of the company:

(d) Address of the registered office of the company:

(e) E-mail ID of the company:

We,directors of the above named company certify that the provisions of Companies Act, 2013 and rules made thereunder relating to buy-back of securities have been complied with in respect of the securities bought back vide Board Resolution dated.....and / or special resolution passed by the members in the general meeting held on and the details relating to which has been filed in **Form No. SH-11** with the Registrar of Companies.

Date:

Signature:

Place:

(1) Managing Director / Director

(2) Director

Verified by

Company Secretary in Practice

CP No.

Form No. SH-12
Debenture Trust
Deed

[Pursuant to sub-section (13) of section 71 of the Companies Act, 2013 and rule 11 of the Companies (Share Capital and Debentures) Rules 2014]

The debenture trust deed shall, *inter alia*, contain the following:-

7. DESCRIPTION OF DEBENTURE ISSUE:

- (a) Purpose of raising finance through the debenture issue;
- (b) Details of debenture issue as regards amount, tenure, interest/coupon rate, periodicity of payment, mode of payment and period of redemption;
- (c) An undertaking by the company to pay the interest and principal amount of such debentures to the Debenture holders as and when it becomes due, as per the terms of offer;
- (d) The terms of conversion/redemption of the debentures in terms of the issue to the debenture holders, options available, and debt equity ratio and debt service coverage ratio, if applicable.

8. DETAILS OF CHARGE CREATED (in case of secured debentures):

- (a) Nature of charge created and examination of title;
- (b) Rank of charge created viz. first, second, pari passu, residual, etc;
- (c) Minimum security cover required;
- (d) Complete details of the asset(s) on which charge is created such as description, nature, title, location, value, basis of valuation etc.;

- (e) Methods and mode of preservation of assets charged as security for the debentures;
- (f) Other particulars of the charge, e.g., time period of charge, rate of interest, name of the charge holder;
- (g) Provision for subsequent valuation;
- (h) Procedure for allowing inspection of charged assets and book of accounts by debenture trustee or any person or person authorized by it;
- (i) Charging of future assets
- (j) Time limit within which the future security for the issue of debentures shall be created
- (k) Circumstances specifying when the security may be disposed of or leased out with the approval of trustees
- (l) Enforceability of securities, events under which security becomes enforceable
- (m) Obligation of company not to create further charge or encumbrance of the trust property without prior approval of the trustee

9. PARTICULARS OF THE APPOINTMENT OF DEBENTURE TRUSTEE(S):

- (a) The conditions and procedure for the appointment of the debenture trustee ;
- (b) Procedure for resignation by trustee including appointment of new trustees;
- (c) Provision that the debenture trustee shall not relinquish his office until another debenture trustee has been appointed;
- (d) Procedure to remove debenture trustee by debenture holders providing for removal on a resolution passed by

the holders of not less than three fourth in value of debentures;

- (e) Fees or commission or other legal travelling and other expenses payable to the trustee(s) for their services;
- (f) Rights of the trustee including the right to inspect the registers of the company and to take copies and extract thereof and the right to appoint a nominee director;
- (g) Duties of the trustee.

10. EVENTS OF DEFAULTS

- (a) Events under which the security becomes enforceable which shall include the following events:
 - (i) When the company makes two consecutive defaults in the payment of any interest which ought to have been paid in accordance with the terms of the issue;
 - (ii) When the company without the consent of debenture holders ceases to carry on its business or gives notice of its intention to do so;
 - (iii) When an order has been made by the Tribunal or a special resolution has been passed by the members of the company for winding up of the company;
 - (iv) When any breach of the terms of the prospectus inviting the subscriptions of debentures or of the covenants of this deed is committed;
 - (v) When the company creates or attempts to create any charge on the mortgaged premises or any part thereof without the prior approval of the trustees/debenture holders;
 - (vi) When in the opinion of the trustees the security of debenture holders is in jeopardy.

- (b) Steps which shall be taken by the debenture trustee in the event of defaults;
- (c) Circumstances specifying when the security may be disposed off or leased out with the approval of trustees;
- (d) A covenant that the company may hold and enjoy all the mortgaged premises and carry on therein and therewith the business until the security constituted becomes enforceable

11. OBLIGATIONS OF COMPANY:

This section shall state the company's duty with respect to-

- (a) maintaining a Register of debenture holders including addresses of the debenture holders, record of subsequent transfers and changes of ownership;
- (b) keeping proper books of accounts open for inspection by debenture trustee;
- (c) permitting the debenture trustee to enter the debentureholder's premises and inspect the state and condition of charged assets;
- (d) furnishing information required by the debenture trustee for the effective discharge of its duties and obligations, including copies of reports, balance sheets , profit and loss account etc.;
- (e) keeping charged property/security adequately insured and in proper condition;
- (f) paying all taxes, cesses, insurance premium with respect to charged property/security, on time;
- (g) not declaring any dividend to the shareholders in any year until the company has paid or made satisfactory provision

for the payment of the installments of principal and interest due on the debentures;

- (h) creating the debenture redemption reserve;
- (i) converting the debentures into equity in accordance with the terms of the issue, if applicable;
- (j) informing the debenture trustee about any change in nature and conduct of business by the company before such change;
- (k) informing the debenture trustee of any significant changes in the composition of its Board of Directors;
- (l) informing the debenture trustee of any amalgamation, merger or reconstruction scheme proposed by the company;
- (m) keeping the debenture trustee informed of all orders, directions, notices, of court/tribunal affecting or likely to affect the charged assets;
- (n) not creating further charge or encumbrance over the trust property without the approval of the trustee;
- (o) obligation of the company to forward periodical reports to debenture trustees containing the following particulars:
 - (i) updated list of the names and addresses of the debenture holders;
 - (ii) details of interest due but unpaid and reasons thereof;
 - (iii) the number and nature of grievances received from debenture holders and (a) resolved by the company (b) unresolved by the company and the reasons for the same.
 - (iv) a statement that the assets of the company which are available by way of security are sufficient to discharge the claims of the debenture holders as and when they become due

- (p) complying with all directions/guidelines issued by a Regulatory authority, with regard to the debenture issue
- (q) submitting such information, as required by the debenture trustee

12. MISCELLANEOUS:

- (a) The conditions under which the provisions of the trust deed or the terms and conditions of the debentures may be modified;
- (b) The mode of service of notices and other documents on the company, the trustee and the holders of the debentures;
- (c) The company to be responsible for paying any stamp duty on the trust deed or the debentures (if applicable);
- (d) Provisions regarding meetings of the debenture holders;
- (e) Provisions for redressal of grievances of debenture holders.

**Form No. SH-
13 Nomination
Form**

[Pursuant to section 72 of the Companies Act, 2013 and rule 19(1) of the Companies (Share Capital and Debentures) Rules 2014]

To

Name of the company:

Address of the company:

I/We the holder(s) of the securities particulars of which are given hereunder wish to make nomination and do hereby nominate the following persons in whom shall vest, all the rights in respect of such securities in the event of my/our death.

(4) PARTICULARS OF THE SECURITIES (in respect of which nomination is being made)

Nature of securities	Folio No.	No. of securities	Certificate No.	Distinctive No.

(5) PARTICULARS OF NOMINEE/S —

- (a) Name:
- (b) Date of Birth:
- (c) Father's/Mother's/Spouse's name:
- (d) Occupation:
- (e) Nationality:

(f) Address:

(g) E-mail id:

(h) Relationship with the security holder:

(6) IN CASE NOMINEE IS A MINOR--

(a) Date of birth:

(b) Date of attaining majority

(c) Name of guardian:

(d) Address of guardian:

Name:

Address:

Name of the Security

Holder (s)

Signature

Witness with
name and address

Form No. SH-14
Cancellation or Variation of
Nomination

[Pursuant to sub-section (3) of section 72 of the Companies Act, 2013 and rule 19(9) of the Companies (Share Capital and Debentures) Rules 2014]

Name of the company:

I/We hereby cancel the nomination(s) made by me/us in favor of.....(name and address of the nominee) in respect of the below mentioned securities.

or

I/We hereby nominate the following person in place of as nominee in respect of the below mentioned securities in whom shall vest all rights in respect of such securities in the event of my/our death.

(3) PARTICULARS OF THE SECURITIES (in respect of which nomination is being cancelled / varied)

Nature of securities	Folio No.	No. of securities	Certificate No.	Distinctive No.

(4) (a) PARTICULARS OF THE NEW NOMINEE:

- i. Name:
- ii. Date of Birth:
- iii. Father's/Mother's/Spouse's name:
- iv. Nationality:
- v. Address:

vi. E-mail id:

vii. Relationship with the Security holder:

(c) IN CASE NEW NOMINEE IS A MINOR--

- i. Date of Birth:
- ii. Date of attaining majority
- iii. Name of guardian:
- iv. Address of guardian:

Signature

Name of the Security

Holder (s)

Witness with name and address

FORM NO. SH.7

[Pursuant to section 64(1) of the Companies Act, 2013 and pursuant to Rule 15 of the Companies (Share Capital & Debentures) Rules, 2014]



Notice to Registrar of any alteration of share capital

Form language English Hindi
Refer the instruction kit for filing the form.

5. (a) In accordance with sub section (6) of section 62 of the Companies Act,2013, the authorised capital of the company has been increased consequent upon an order number _____ dated (DD/MM/YYYY) of the Union Government State Government of _____ under sub section (4) of section 62 for conversion of debentures loan into shares

Date of passing the order by Tribunal (if applicable)

Date of receipt of such order

(b) A copy of the aforesaid order was received by the company from the Central Government on

Date of passing the order by Tribunal (if applicable)
Date of receipt of such order

9. In accordance with section 55, by a resolution of the Board of Directors at the meeting held on the company has redeemed redeemable preference shares, the particulars of which are as under

(a) Description of Preference shares to be redeemed

(b) Date of issue of series of shares

(c) Date on which shares were fully paid up

(d) Due date of redemption of shares

(e) Actual date of redemption of shares

- (f) Amount payable on redemption Amount (in Rupees)
- i. Number of preference shares
- ii. Face value per share iii. Carrying rate of dividend per share
- vi. Total nominal value
- vii. Total premium paid on redemption, if any
- (g) Preference shares redeemed out of Amount (in Rupees)
- o Profits of the company
 - o Proceeds of fresh issue of shares



Declaration

I*
* (Drop down) {Values: Director/Manager/Company secretary/CEO/CFO} of the company declare that all the requirements of the Companies Act, 2013 and the rules made thereunder have been complied with. I am authorized by the board of directors to give this declaration and to sign and submit this Form. It is further declared and verified that

FORM NO. SH.8

Letter of Offer

[Pursuant to section 68 of the Companies Act, 2013 and Rule 17(2) of the Companies (Share Capital & Debentures) Rules, 2014]

Form language English Hindi
Refer the instruction kit for filing the form.

14. (a) *Corporate identity number (CIN) of the company
(b) Global location number (GLN) of the company
15. (a) Name of the company
(e) Address of registered office of the company

Pre-fill

- (f) email ID of the company
(g) Date of Incorporation
16. Main division of industrial activity of the company
Description of the main division

17. Particulars of directors and Key managerial personnel

DIN/PAN	Full Name	Designation

Pre-fill All

18. Present Capital structure of the company

(a) Authorized capital of the company (in Rs.)	
(i) Number of equity shares	Nominal amount per equity share
Total amount of equity shares (in Rs.)	
(ii) Number of preference shares	Nominal amount per preference share
Total amount of preference shares (in Rs.)	
(c) Subscribed capital of the company (in Rs.)	
(i) Number of equity shares	Nominal amount per equity share
Total amount of equity shares (in Rs.)	
(ii) Number of preference shares	Nominal amount per preference share
Total amount of preference shares (in Rs.)	

19. Details of last buy back

- (a) Date of completion of last buy-back
(b) Percentage of the share capital bought back to the total paid up share capital and free reserves

20. *Amount as on
- | | (in Rupees) | (in %) |
|---|-------------|--------|
| e. *Free reserves | | |
| f. *Securities Premium account | | |
| g. *Proceeds out of fresh issue of any shares or other specified securities | | |
| h. *Debt | | |
| | Secured | |
| | Unsecured | |
| | Total | |
21. *Source of the buy-back would be
- Free reserves Securities premium
 Proceeds out of fresh issue of shares or other specified securities Debt

22. (a) *Date of Board of Directors' resolution authorizing buy-back of securities

(b) (i) Date of passing the special resolution

(ii) Service request number of Form MGT.14

23. *Shareholding of the promoters, directors and key manager personnel of the company and also the directors of such company which is promoter of the company

S. No.	Particulars	Equity shares	Preference redeemable	Preference convertible	Other, If any	Total
1	Number of shares as on the date preceding to the date of board meeting in which the buy-back got approved	(Number)	(Number)	(Number)	(Number)	(Number)
2	Shares purchased during the period of 12 months preceding the date of board meeting approving buy-back	(Number)	(Number)	(Number)	(Number)	(Number)
3	Shares purchased during the period from date of board meeting approving buy-back till the date of letter of offer	(Number)	(Number)	(Number)	(Number)	(Number)
4	Maximum price paid for the above	(Amount)	(Amount)	(Amount)	(Amount)	(Average amount)
5	Date on which the above maximum price was paid	(Date)	(Date)	(Date)	(Date)	-
6	Shares sold during the period of 12 months preceding the date of board meeting approving buy-back	(Number)	(Number)	(Number)	(Number)	(Number)
7	Shares sold during the period from date of board meeting approving buy-back till the date of letter of offer	(Number)	(Number)	(Number)	(Number)	(Number)
8	Maximum price received for the above	(Amount)	(Amount)	(Amount)	(Amount)	(Average amount)
9	Date on which the above maximum price was received	(Date)	(Date)	(Date)	(Date)	-
10	Balance of number of shares held as on the date of letter of offer	(Number)	(Number)	(Number)	(Number)	(Number)

24. *The shareholding pattern before buy-back of shares or other specified securities:

S. No.	Category of security holders	Securities held before buy-back as on

1.	Government(Central and State)	
2.	Government Companies	
3.	Public financial institutions	
4.	Nationalized or other bank(s)	
5.	Mutual Funds	
6.	Venture Capital	
7.	Foreign holdings (Foreign Institutional Investors, Foreign companies, Non-resident Indians, Foreign financial institutions or Overseas corporate bodies)	
8.	Bodies Corporate (not mentioned above)	
9.	Directors or relatives of directors	
10.	Other top fifty shareholders (other than mentioned above)	
11.	Others	
12.	Total	
	Total number of shareholders	

25. *Particulars of the securities authorized to be bought-back
Maximum Number of the shares or other securities

Minimum Number of the shares or other securities

Nominal value per security

Total amount of buy back

Percentage of total share capital and free reserves proposed to be bought back

26. *Objective of the buy-back

14. *Mode of buy-back

- ┆ Existing security-holders on a proportionate basis
- ┆ Open market
- ┆ Odd-lots of listed securities
- ┆ Employees' Stock Option
- ┆ Sweat equity
- ┆ Any other mode

15. *Article number authorizing buy-back

21. (a) *Date of opening of the offer

(d) *Proposed completion date of buy-back

- (e) *Proposed date of extinguishment of the certificates

22. Other terms and conditions of offer, if any

23. *Expected capital structure post buy-back (assuming maximum securities bought back as per plan)

(a) Authorized capital of the company (in Rs.)

(i) number of equity shares

Nominal amount per equity share

Total amount of equity shares (in Rs.)

(ii) number of preference shares

Nominal amount per preference share

Total amount of preference shares (in Rs.)

(b) Paid-up capital of the company (in Rs.)

(i) number of equity shares

Nominal amount per equity share

Total amount of equity shares (in Rs.)	
(ii) Number of preference shares	Nominal amount per preference share
Total amount of preference shares (in Rs.)	

24. *Expected capital structure post buy-back (assuming minimum securities bought back as per plan)

(a) Authorized capital of the company (in Rs.)	
(i) Number of equity shares	Nominal amount per equity share
Total amount of equity shares (in Rs.)	
(ii) Number of preference shares	Nominal amount per preference share
Total amount of preference shares (in Rs.)	
(b) Paid-up capital of the company (in Rs.)	
(i) Number of equity shares	Nominal amount per equity share
Total amount of equity shares (in Rs.)	
(ii) Number of preference shares	Nominal amount per preference share
Total amount of preference shares (in Rs.)	

25. (a) *Debt to capital and free reserves ratio allowed to company
(b) *Pre buy-back debt to capital and free reserve ratio
(c) *Expected post buy-back debt to capital and free reserve ratio
(d) Details of Government notification for the ratio higher than 2:1, if any

Attachments

(13) *Details of the promoters of the company	Attach
(14) *Declaration by auditor(s)	Attach
(15) *Copy of the board resolution	Attach
(16) *Copy of the notice issued under section 68(3) along with the explanatory Statement thereto,	Attach
(17) *Audited financial statements of last three years.	Attach
(18) Buy back details of last three years.	Attach
(19) Management discussion and analysis (in case of listed company);	Attach
(20) List of holding and subsidiary companies of the company;	Attach
(21) Unaudited financial statement (if applicable);	Attach
(22) Statutory approvals received (if any);	Attach
(23) Details of the auditor, legal advisors, bankers and trustees (if any);	Attach
(24) Optional attachments (if any)	Attach

Declaration

It is hereby declared that all the attachments and the information given in this form are true and correct to the best

of my knowledge. Further declared that:

- (d) All requirements of section 68(3) have been complied with.
- (e) No defaults are subsisting in repayment of deposits or interest payment thereon, redemption of debentures or payment of interest thereon or redemption of preference shares or payment of dividend to any shareholder or repayment of any term loan or interest payable thereon to any financial institutions or banking company and the company is not prohibited for buy-back by operation of law within the meaning of section 70 of the Act;
- (f) The Board of directors has made a full enquiry into the affairs and prospects of the company and that they have formed the opinion:
 - i. as regards its prospects for the year immediately following the date of the letter of offer that, having regard to their intentions with respect to the management of the company's business during that year and to the amount and character of the financial resources which will in their view be available to the company during

- that year, the company will be able to meet its liabilities as and when they fall due and will not be rendered insolvent within a period of one year from that date; and
- ii. in forming their opinion for the above purposes, the directors have taken into account the liabilities as if the company were being wound up under the provisions of the Companies Act, 2013 (including prospective and contingent liabilities)

***To be digitally signed by**

Designation (Drop down) (Values: Director, Managing Director)

*DIN DSC Box

Designation
Director

*DIN DSC Box

Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

FORM NO. SH.9

[Pursuant to section 68(6) of the Companies Act, 2013 and Rule 17(3) of the Companies (Share Capital & Debentures) Rules, 2014]

Declaration of Solvency

Form language English Hindi

Refer the instruction kit for filing the form.

- 1.(a) *Corporate identity number (CIN) of the company Pre-fill
(b) Global location number (GLN) of the company
- 2.(a) Name of the company
(d) Address of registered office of the company

(e) email Id of the company
3. (a) *Whether the company is listed Yes No
(e) Name of the stock exchange(s)

(f) Date of listing(s)

(g) Name of the merchant banker appointed
- 4.(a) *Date of Board of Directors' resolution authorizing the buy-back of securities
(b) (i) Date of special resolution of members authorizing the buy-back of securities
(iv)ervice request number of Form no. MGT.14
(v) ate of filling form MGT.14

Attachments

(7) *Copy of board resolution	Attach
(8) *Statement of assets and liabilities	Attach
(9) *Auditor's report	Attach
(10) *Affidavit as per rule 17(3)	Attach
(11) Copy of Special Resolution	Attach
(12) Optional Attachments , if any	Attach

Declaration

We solemnly declare that we have made a full enquiry into the affairs of the company including the assets and liabilities of this company and have noted that the shareholders by a special resolution dated

And/or the resolution passed by the Board at its meeting held on* have approved the
buy-
back of* (in numbers) (in words) shares
or
other specified securities as per the provisions of section 68 of the Companies Act, 2013.
Verified this day the* day of *

To be digitally signed by two directors, one of whom shall be the Managing director (if any)

*Designation (Drop down) DSC Box
(Values: Director, Managing Director)

*DIN

*Designation DSC Box
Director

*DIN

Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respective

For office use only:

eForm Service request number (SRN) eForm filing date (DD/MM/Y)

This e-Form is hereby registered

Digital signature of the authorising officer

Date of signing (DD/MM/YYYY)

FORM NO. SH.11

[Pursuant to section 68(10) of the Companies Act, 2013 and pursuant to Rule 17(13) of the Companies (Share Capital & Debentures) Rules, 2014]

Form language English Hindi

Refer the instruction kit for filing the form.

**Return in respect
of buy-back of
securities**



Declaration

I have been authorized by the board of director's resolution number * _____ *dated _____ to sign and submit this form. All the attachments and the information given in this form are true and correct to the best of my knowledge. Further, on behalf of board of directors, I hereby confirm that full enquiry into the affairs and prospects of the company and have formed the opinion

(iv) that immediately following the date on which the general meeting is convened there will be no grounds on which the company

could be found unable to pay its debts;

- (v) as regards its prospects for the year immediately following that date, that, having regard to their intentions with respect to the management of the company's business during that year and to the amount and character of the financial resources which will in their view be available to the company during that year, the company will be able to meet its liabilities as and when they fall due and will not be rendered insolvent within a period of one year from that date; and
- (vi) in forming their opinion for the above purposes, the directors have taken into account the liabilities(including prospective and contingent liabilities) as if the company were being wound up under the provisions of the Companies Act, 2013.

***To be digitally signed by** DSC Box

***Designation**

*Director's Identification number of the director; or DIN or PAN of the Manager or CEO or CFO; or Membership number of the Company secretary

Attachments

- (13) *Description of shares or other specified securities bought back
- (14) *Particulars relating to holders of securities before buy-back
- (15) Copy of the special resolution passed at the general meeting
- (16) *Copy of the board resolution
- (17) *Balance sheet of the company
- (18) *Certificate of compliance of buy-back rules according to rule 17(14)
- (19) Optional attachments, if any

Attach
Attach
Attach
Attach
Attach
Attach
Attach

Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

RULES ON CHAPTER IV

SHARE CAPITAL & DEBENTURES

G.S.R -- In exercise of the powers conferred under clause (a) (ii) of section 43, sub-clause (d) of sub-section (1) of section 54, sub-section (2) of 55, sub-section (1) of section 56, sub-section (3) of section 56, sub-section (1) of section 62, sub-section (2) of section 42, clause (f) of sub-section (2) of section 63, sub-section (1) of section 64 , clause (b) of sub-section 3 of section 67, sub-section (2) of section 68 sub-section (6) of section 68, sub-section (9) of section 68, sub-section (10) of section 68, sub-section (3) of section 71, sub-section (6) of section 71, sub-section (13) of section 71 and sub-sections (1) and (2) of section 72, read with sub-section (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013) and in supersession of the Companies (Central Government's) General Rules and Forms, 1956 or any other relevant rules prescribed under the Companies Act, 1956 (1 of 1956) on matters covered under these rules, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely: -

31. Short title and commencement.-

- (1) These rules may be called the Companies (**Share Capital and Debentures**) Rules, 2014.
- (2) They shall come into force on the date of their publication in the Official Gazette.

32. Definitions.- (1) In these rules, unless the context otherwise requires,-

- (a) "Act" means the Companies Act, 2013 (18 of 2013);
- (b) "Annexure" means the Annexure to these rules;
- (k) "Fees" means the fees as specified in the Companies (Registration offices and fees) Rules, 2014;

- (l) "Form" or "e-form" means a form set forth in Annexure to these rules which shall be used for the matter to which it relates;
- (m) "Regional Director" means the person appointed by the Central Government in the Ministry of Corporate Affairs as a Regional Director;
- (n) "section" means the section of the Act.

(2) Words and expressions used in these rules but not defined and defined in the Act or in **Companies (Specification of definitions details) Rules, 2014** shall have the meanings respectively assigned to them in the Act and **said** rules.

33.Application.- The provisions of these rules shall apply to

- (g) all unlisted public companies;
 - (h) all private companies; and
 - (i) listed companies,
- so far as they do not contradict or conflict with any other provision framed in this regard by the Securities and Exchange Board of India.

34. Equity shares with differential rights.-

- (13) No company limited by shares shall issue equity shares with differential rights as to dividend, voting or otherwise, unless it complies with the following conditions, namely:-
- (a) the articles of association of the company authorizes the issue of shares with differential rights;
 - (b) the issue of shares is authorized by an ordinary resolution passed at a general meeting of the shareholders:
Provided that where the equity shares of a company are listed on a recognized stock exchange, the issue of such shares shall be approved by the shareholders through postal ballot ;
 - (c) the shares with differential rights shall not exceed twenty-six percent of the total post-issue paid up equity share capital including equity shares with differential rights issued at any point of time;

- (d) the company having consistent track record of distributable profits for the last three years;
 - (e) the company has not defaulted in filing financial statements and annual returns for three financial years immediately preceding the financial year in which it is decided to issue such shares;
 - (f) the company has no subsisting default in the payment of a declared dividend to its shareholders or repayment of its matured deposits or redemption of its preference shares or debentures that have become due for redemption or payment of interest on such deposits or debentures or payment of dividend;
 - (g) **the company has not defaulted in payment of the dividend on preference shares or repayment of any term loan from a public financial institution or State level financial institution or scheduled Bank that has become repayable or interest payable thereon or dues with respect to statutory payments relating to its employees to any authority or default in crediting the amount in Investor Education and Protection Fund to the Central Government;**
- (h) the company has not been penalized by Court or Tribunal during the last three years of any offence under the Reserve Bank of India Act, 1934 , the Securities and Exchange Board of India Act, 1992, the Securities Contracts Regulation Act, 1956, the Foreign Exchange Management Act, 1999 or any other special Act, under which such companies being regulated by sectoral regulators.

- (14) The explanatory statement to be annexed to the notice of the general meeting in pursuance of section 102 or of a postal ballot in pursuance of section 110 shall contain the following particulars, namely:-
- (a) the total number of shares to be issued with differential rights;
 - (b) the details of the differential rights ;
 - (c) the percentage of the shares with differential rights to the total post issue paid up equity share capital including equity shares with differential rights issued at any point of time;
 - (d) the reasons or justification for the issue;
 - (e) the price at which such shares are proposed to be issued either at par or at premium;
 - (f) the basis on which the price has been arrived at;
 - (g) (i) in case of private placement or preferential issue-
 - (a) details of total number of shares proposed to be allotted to promoters, directors and key managerial personnel;
 - (b) details of total number of shares proposed to be allotted to persons other than promoters, directors and key managerial personnel and their relationship if any with any promoter, director or key managerial personnel;
 - (ii) in case of public issue - reservation, if any, for different classes of applicants including promoters, directors or key managerial personnel;
 - (h) the percentage of voting right which the equity share capital with differential voting right shall carry to the total voting right of the aggregate equity share capital;

- (i) the scale or proportion in which the voting rights of such class or type of shares shall vary;
 - (j) the change in control, if any, in the company that may occur consequent to the issue of equity shares with differential voting rights;
 - (k) the diluted Earning Per Share pursuant to the issue of such shares, calculated in accordance with the applicable accounting standards;
 - (l) the pre and post issue shareholding pattern along with voting rights as per clause 35 of the listing agreement issued by Security Exchange Board of India from time to time.
- (15) The company shall not convert its existing equity share capital with voting rights into equity share capital carrying differential voting rights and *vice-versa*.
- (16) The Board of Directors shall, *inter alia*, disclose in the Board's Report for the financial year in which the issue of equity shares with differential rights was completed, the following details, namely:-
- (a) the total number of shares allotted with differential rights;
 - (b) the details of the differential rights relating to voting rights and dividends;
 - (c) the percentage of the shares with differential rights to the total post issue equity share capital with differential rights issued at any point of time and percentage of voting rights which the equity share capital with differential voting right shall carry to the total voting right of the aggregate equity share capital;

(d) the price at which such shares have been issued;

- (e) the particulars of promoters, directors or key managerial personnel to whom such shares are issued;
 - (f) the change in control, if any, in the company consequent to the issue of equity shares with differential voting rights;
 - (g) the diluted Earning Per Share pursuant to the issue of each class of shares, calculated in accordance with the applicable accounting standards;
 - (h) the pre and post issue shareholding pattern along with voting rights in the format specified under sub-rule (2) of rule 4.
- (17) The holders of the equity shares with differential rights shall enjoy all other rights such as bonus shares, rights shares etc., which the holders of equity shares are entitled to, subject to the differential rights with which such shares have been issued.
- (18) Where a company issues equity shares with differential rights, the Register of Members maintained under section 88 shall contain all the relevant particulars of the shares so issued along with details of the shareholders.

Explanation.- For the purposes of this rule, it is hereby clarified that differential rights attached to such shares issued by any company under the provisions of Companies Act, 1956, shall continue till such rights are converted with the differential rights in accordance with the provisions of the Companies Act, 2013.

35. Certificate of shares (where shares are not in demat form).-

(9) Where a company issues any share capital, no certificate of any share or shares held in the company shall be issued, except-

- (a) in pursuance of a resolution passed by the Board; and
- (b) on surrender to the company of the letter of allotment or fractional coupons of requisite value, save in cases of issues against letters of acceptance or of renunciation, or in cases of issue of bonus shares:

Provided that if the letter of allotment is lost or destroyed, the Board may impose such reasonable terms, if any, as to seek supporting evidence and indemnity and the payment of out-of-pocket expenses incurred by the company in investigating evidence, as it may think fit.

(10) Every certificate of share or shares shall be in **Form No. SH.1** or as near thereto as possible and shall specify the name(s) of the person(s) in whose favor the certificate is issued, the shares to which it relates and the amount paid-up thereon.

(11) Every share certificate shall be issued under the seal of the company, which shall be affixed in the presence of, and signed by-

- (a) two directors duly authorized by the Board of Directors of the company for the purpose or the committee of the Board, if so authorized by the Board; and
- (b) the secretary or any person authorised by the Board for the purpose:

Provided that, in companies wherein a Company Secretary is appointed under the provisions of the Act, he shall be deemed to be authorised for the purpose of this rule:

Provided further that, if the composition of the Board permits of it, at least one of the aforesaid two directors shall be a person other than the managing or whole-time director:

Provided also that, in case of a One Person Company, every share certificate shall be issued under the seal of the company, which shall be affixed in the presence of and signed by one director or a person authorized by the Board of Directors of the company for the purpose and the Company Secretary, or any other person authorized by the Board for the purpose.

Explanation.- For the purposes of this sub-rule, a director shall be deemed to have signed the share certificate if his signature is printed thereon as a facsimile signature by means of any machine, equipment or other mechanical means such as engraving in metal or lithography, or digitally signed, but not by means of a rubber stamp, provided that the director shall be personally responsible for permitting the affixation of his signature thus and the safe custody of any machine, equipment or other material used for the purpose.

(12) The particulars of every share certificate issued in accordance with sub-rule (1) shall be entered in the Register of Members maintained in accordance with the provisions of section 88 along with the name(s) of person(s) to whom it has been issued, indicating the date of issue.

36. Issue of renewed or duplicate share certificate.-

(1) the certificate of any share or shares shall not be issued either in exchange for those which are sub-divided or consolidated or in replacement of those which are defaced, mutilated, torn or old, decrepit, worn out, or where the pages on the reverse for recording transfers have been duly utilised, unless the certificate in lieu of which it is issued is surrendered to the company:

Provided that the company may charge such fee as the Board thinks fit, not exceeding fifty rupees per certificate issued on splitting or consolidation of share certificate(s) or in replacement of share certificate(s) that are defaced, mutilated, torn or old, decrepit or worn out:

(f) Where a certificate is issued in any of the circumstances specified in this sub-rule, it shall be stated on the face of it and be recorded in the Register maintained for the purpose, that it is *“Issued in lieu of share certificate No..... sub-divided/replaced/on consolidation”* and also that no fee shall be payable pursuant to scheme of arrangement sanctioned by the High Court or Central Government:

(g) A company may replace all the existing certificates by new certificates upon sub-division or consolidation of shares or merger or demerger or any reconstitution without requiring old certificates to be surrendered subject to compliance with clause (a) of sub- rule (1) rule 5, sub-rule (2) of rule 5 and sub-rule (3) of rule 5.

(2)(a) The duplicate share certificate shall be not issued in lieu of those that are lost or destroyed, without the prior consent of the Board and without payment of such fees as the Board thinks fit, not exceeding rupees fifty per certificate and on such reasonable terms, such as furnishing supporting evidence and indemnity and the payment of out-of-pocket expenses incurred by the company in investigating the evidence produced:

(b) Where a certificate is issued in any of the circumstances specified in this sub-rule, it shall be stated prominently on the face of it and be recorded in the Register maintained for the purpose, that it is “*duplicate issued in lieu of share certificate No.....*”. and the word “duplicate” shall be stamped or printed prominently on the face of the share certificate:

(c) In case unlisted companies, the duplicate share certificates shall be issued within a period of three months and in case of listed companies such certificate shall be issued within fifteen days, from the date of submission of complete documents with the company respectively.

(3)(a) The particulars of every share certificate issued in accordance with sub-rules (1) and (2) shall be entered forthwith in a Register of Renewed and Duplicate Share Certificates maintained in **Form No.SH.2** indicating against the name(s) of the person(s) to whom the certificate is issued, the number and date of issue of the share certificate in lieu of which the new certificate is issued, and the necessary changes indicated in the Register of Members by suitable cross-references in the “Remarks” column.

- (f) The register shall be kept at the registered office of the company or at such other place where the Register of Members is kept and it shall be preserved permanently and shall be kept in the custody of the company secretary of the company or any other person authorized by the Board for the purpose.
- (g) All entries made in the Register of Renewed and Duplicate Share Certificates shall be authenticated by the company secretary or such other person as may be authorised by the Board for the purposes of sealing and signing the share certificate under the provisions of sub-rule (3) of rule 5.

37. Maintenance of share certificate forms and related books and documents.-

- (7) All blank forms to be used for issue of share certificates shall be printed and the printing shall be done only on the authority of a resolution of the Board and the blank form shall be consecutively machine-numbered and the forms and the blocks, engravings, facsimiles and hues relating to the printing of such forms shall be kept in the custody of the secretary or such other person as the Board may authorise for the purpose; and the company secretary or other person aforesaid shall be responsible for rendering an account of these forms to the Board.
- (8) The following persons shall be responsible for the maintenance, preservation and safe custody of all books and documents relating to the issue of share certificates, including the blank forms of share certificates referred to in sub-rule (1), namely:—
- (a) the committee of the Board, if so authorized by the Board or where the company has a company secretary, the company secretary; or
- (b) where the company has no company secretary, a Director



specifically authorised by the Board for such purpose.

- (9) All books referred to in sub-rule (2) shall be preserved in good order not less than thirty years and in case of disputed cases, shall be preserved permanently, and all certificates surrendered to a company shall immediately be defaced by stamping or printing the word "cancelled" in bold letters and may be destroyed after the expiry of three years from the date on which they are surrendered, under the authority of a resolution of the Board and in the presence of a person duly appointed by the Board in this behalf:

Provided that nothing in this sub-rule shall apply to cancellation of the certificates of securities, under sub-section (2) of section 6 of the Depositories Act, 1996 (22 of 1996), when such certificates are cancelled in accordance with sub-regulation (5) of regulation 54 of the Securities and Exchange Board of India (Depositories and Participants) Regulations, 1996, made under section 30 of the Securities and Exchange Board of India Act, 1992 (15 of 1992) read with section 25 of the Depositories Act, 1996 (22 of 1996).

38. Issue of sweat equity shares.-

- (1) A company other than a listed company, which is not required to comply with the Securities and Exchange Board of India Regulations on sweat equity, shall not issue sweat equity shares to its directors or employees at a discount or for consideration other than cash, for their providing know-how or making available rights in the nature of intellectual property rights or value additions, by whatever name called, unless the issue is authorised by a special



resolution passed by the company in general meeting.

Explanation.- For the purposes of this rule-

- (i) the expressions "Employee" means-
- (g) a permanent employee of the company who has been working in India or outside India, for at least last one year; or
- (h) a director of the company, whether a whole time director or not; or
- (i) an employee or a director as defined in sub-clauses (a) or (b) above of a subsidiary, in India or outside India, or of a holding company of the company;

(ii) the expression 'Value additions' means actual or anticipated economic benefits derived or to be derived by the company from an expert or a professional for providing know-how or making available rights in the nature of intellectual property rights, by such person to whom sweat equity is being issued for which the consideration is not paid or included in the normal remuneration payable under the contract of employment, in the case of an employee.

(2) The explanatory statement to be annexed to the notice of the general meeting pursuant to section 102 shall contain the following particulars, namely:-

- (a) the date of the Board meeting at which the proposal for issue of sweat equity shares was approved;
- (b) the reasons or justification for the issue;
- (c) the class of shares under which sweat equity shares are intended to be issued;

- (d) the total number of shares to be issued as sweat equity;
- (e) the class or classes of directors or employees to whom such equity shares are to be issued;
- (f) the principal terms and conditions on which sweat equity shares are to be issued, including basis of valuation ;
- (g) the time period of association of such person with the company;
- (h) the names of the directors or employees to whom the sweat equity shares will be issued and their relationship with the promoter or/and Key Managerial Personnel;
- (i) the price at which the sweat equity shares are proposed to be issued;
- (j) the consideration including consideration other than cash, if any to be received for the sweat equity;
- (k) the ceiling on managerial remuneration, if any, be breached by issuance of such sweat equity and how it is proposed to be dealt with;
- (l) a statement to the effect that the company shall conform to the applicable accounting standards; and
- (m) diluted Earning Per Share pursuant to the issue of sweat equity shares , calculated in accordance with the applicable accounting standards.

- (3) The special resolution authorising the issue of sweat equity shares shall be valid for making the allotment within a period of not more than twelve months from the date of passing of the special resolution.
- (4) The company shall not issue sweat equity shares for more than fifteen percent of the existing paid up equity share capital in a year or shares of the issue value of rupees five crores, whichever is higher:

Provided that the issuance of sweat equity shares in the Company shall not exceed twenty five percent, of the paid up equity capital of the Company at any time.

- (5) The sweat equity shares issued to directors or employees shall be locked in/non transferable for a period of three years from the date of allotment and the fact that the share certificates are under lock-in and the period of expiry of lock in shall be stamped in bold or mentioned in any other prominent manner on the share certificate.
- (6) The sweat equity shares to be issued shall be valued at a price determined by a registered valuer as the fair price giving justification for such valuation.
- (7) The valuation of intellectual property rights or of know how or value additions for which sweat equity shares are to be issued, shall be carried out by a registered valuer, who shall provide a proper report addressed to the Board of directors with justification for such valuation.

- (8) A copy of gist along with critical elements of the valuation report obtained under clause (6) and clause (7) shall be sent to the shareholders with the notice of the general meeting.
- (9) Where sweat equity shares are issued for a non-cash consideration on the basis of a valuation report in respect thereof obtained from the registered valuer, such non-cash consideration shall be treated in the following manner in the books of account of the company-
- (a) where the non-cash consideration takes the form of a depreciable or amortizable asset, it shall be carried to the balance sheet of the company in accordance with the accounting standards; or
 - (b) where clause (a) is not applicable, it shall be expensed as provided in the accounting standards.
- (10) The amount of sweat equity shares issued shall be treated as part of managerial remuneration for the purposes of sections 197 and 198 of the Act, if the following conditions are fulfilled, namely.-
- (a) the sweat equity shares are issued to any director or manager; and
 - (b) they are issued for consideration other than cash, which does not take the form of an asset which can be carried to the balance sheet of the company in accordance with the applicable accounting standards.
- (11) In respect of sweat equity shares issued during an accounting period, the accounting value of sweat equity shares shall be treated as a form of compensation to the employee or the director in the financial statements of the company, if the sweat equity shares are not issued pursuant to acquisition of an asset.

(12) If the shares are issued pursuant to acquisition of an asset, the value of the asset, as determined by the valuation report, shall be carried in the balance sheet as per the Accounting Standards and such amount of the accounting value of the sweat equity shares that is in excess of the value of the asset acquired, as per the valuation report, shall be treated as a form of compensation to the employee or the director in the financial statements of the company.

Explanation.- For the purposes of this sub-rule, it is hereby clarified that the Accounting value shall be the fair value of the sweat equity shares as determined by a registered valuer under sub-rule (6)

(13) The Board of Directors shall, *inter alia*, disclose in the Directors' Report for the year in which such shares are issued, the following details of issue of sweat equity shares namely:-

- (a) the class of director or employee to whom sweat equity shares were issued;
- (b) the class of shares issued as Sweat Equity Shares;
- (c) the number of sweat equity shares issued to the directors, key managerial personnel or other employees showing separately the number of such shares issued to them , if any, for consideration other than cash and the individual names of allottees holding one percent or more of the issued share capital;
- (d) the reasons or justification for the issue;
- (e) the principal terms and conditions for issue of sweat equity shares, including pricing formula;

- (f) the total number of shares arising as a result of issue of sweat equity shares;

- (g) the percentage of the sweat equity shares of the total post issued and paid up share capital;
- (h) the consideration (including consideration other than cash) received or benefit accrued to the company from the issue of sweat equity shares;
- (i) the diluted Earnings Per Share (EPS) pursuant to issuance of sweat equity shares.

(14)(a) The company shall maintain a Register of Sweat Equity Shares in **Form No. SH.3** and shall forthwith enter therein the particulars of Sweat Equity Shares issued under section 54.

- (b) The Register of Sweat Equity Shares shall be maintained at the registered office of the company or such other place as the Board may decide.
- (c) The entries in the register shall be authenticated by the Company Secretary of the company or by any other person authorized by the Board for the purpose.

39. Issue and redemption of preference shares.-

(13) A company having a share capital may, if so authorised by its articles, issue preference shares subject to the following conditions, namely:-

- (a) the issue of such shares has been authorized by passing a special resolution in the general meeting of the company
- (b) the company, at the time of such issue of preference shares, has no subsisting default in the redemption of preference shares issued either before or after the commencement of this Act or in payment



of dividend due on any preference shares.

- (14) A company issuing preference shares shall set out in the resolution, particulars in respect of the following matters relating to such shares, namely:-
- (a) the priority with respect to payment of dividend or repayment of capital vis-a-vis equity shares;
 - (b) the participation in surplus fund;
 - (c) the participation in surplus assets and profits, on winding-up which may remain after the entire capital has been repaid;
 - (d) the payment of dividend on cumulative or non-cumulative basis.
 - (e) the conversion of preference shares into equity shares.
 - (f) the voting rights;
 - (g) the redemption of preference shares.
- (15) The explanatory statement to be annexed to the notice of the general meeting pursuant to section 102 shall, *inter-alia*, provide the complete material facts concerned with and relevant to the issue of such shares, including-
- (a) the size of the issue and number of preference shares to be issued and nominal value of each share;
 - (b) the nature of such shares i.e. cumulative or non - cumulative, participating or non - participating , convertible or non - convertible
 - (c) the objectives of the issue;
 - (d) the manner of issue of shares;
 - (e) the price at which such shares are proposed to be issued;
 - (f) the basis on which the price has been arrived at;
 - (g) the terms of issue, including terms and rate of dividend on each share, etc.;

- (h) the terms of redemption, including the tenure of redemption, redemption of shares at premium and if the preference shares are convertible, the terms of conversion;
 - (i) the manner and modes of redemption;
 - (j) the current shareholding pattern of the company;
 - (k) the expected dilution in equity share capital upon conversion of preference shares.
- (16) Where a company issues preference shares, the Register of Members maintained under section 88 shall contain the particulars in respect of such preference share holder(s).
- (17) A company intending to list its preference shares on a recognized stock exchange shall issue such shares in accordance with the regulations made by the Securities and Exchange Board of India in this behalf.
- (18) A company may redeem its preference shares only on the terms on which they were issued or as varied after due approval of preference shareholders under section 48 of the Act and the preference shares may be redeemed:-
- (a) at a fixed time or on the happening of a particular event;
 - (b) any time at the company's option; or
 - (c) any time at the shareholder's option.

40. Issue and redemption of preference shares by company in infrastructural projects.-

A company engaged in the setting up and dealing with of infrastructural projects may issue preference shares for a period exceeding twenty years but not exceeding thirty years, subject to the redemption of a minimum ten percent of such preference shares per year from the twenty first year onwards or earlier, on proportionate

basis, at the option of the preference shareholders.

41. Instrument of transfer.-

- (1) An instrument of transfer of securities held in physical form shall be in Form **No.SH.4** and every instrument of transfer with the date of its execution specified thereon shall be delivered to the company within sixty days from the date of such execution.
- (2) In the case of a company not having share capital, provisions of sub-rule (1) shall apply as if the references therein to securities were references instead to the interest of the member in the company.
- (3) A company shall not register a transfer of partly paid shares, unless the company has given a notice in **Form No. SH.5** to the transferee and the transferee has given no objection to the transfer within two weeks from the date of receipt of notice.

42. Issue of employee stock options.-

A company, other than a listed company, which is not required to comply with Securities and Exchange Board of India Employee Stock Option Scheme Guidelines shall not offer shares to its employees under a scheme of employees' stock option (hereinafter referred to as "Employees Stock Option Scheme"), unless it complies with the following requirements, namely:-

- (1) the issue of Employees Stock Option Scheme has been approved by the shareholders of the company by passing a special resolution.

Explanation: For the purposes of clause (b) of sub-section (1) of section 62 and this rule "Employee" means-

- (a) a permanent employee of the company who has been working in India or outside India; or
 - (b) a director of the company, whether a whole time director or not but excluding an independent director; or
 - (c) an employee as defined in clauses (a) or (b) of a subsidiary, in India or outside India, or of a holding company of the company or of an associate company but does not include-
 - (v) an employee who is a promoter or a person belonging to the promoter group; or
 - (vi) a director who either himself or through his relative or through any body corporate, directly or indirectly, holds more than ten percent of the outstanding equity shares of the company.
- (2) The company shall make the following disclosures in the explanatory statement annexed to the notice for passing of the resolution-
- (a) the total number of stock options to be granted;
 - (b) identification of classes of employees entitled to participate in the Employees Stock Option Scheme;
 - (c) the appraisal process for determining the eligibility of employees to the Employees Stock Option Scheme;
 - (d) the requirements of vesting and period of vesting;
 - (e) the maximum period within which the options shall be vested;
 - (f) the exercise price or the formula for arriving at the same;
 - (g) the exercise period and process of exercise;
 - (h) the Lock-in period, if any ;
 - (i) the maximum number of options to be granted per employee and in aggregate;

- (j) the method which the company shall use to value its options;
 - (k) the conditions under which option vested in employees may lapse e.g. in case of termination of employment for misconduct;
 - (l) the specified time period within which the employee shall exercise the vested options in the event of a proposed termination of employment or resignation of employee; and
 - (m) a statement to the effect that the company shall comply with the applicable accounting standards .
- (3) The companies granting option to its employees pursuant to Employees Stock Option Scheme will have the freedom to determine the exercise price in conformity with the applicable accounting policies, if any.
- (4) The approval of shareholders by way of separate resolution shall be obtained by the company in case of-
- (a) grant of option to employees of subsidiary or holding company; or
 - (b) grant of option to identified employees, during any one year, equal to or exceeding one percent of the issued capital (excluding outstanding warrants and conversions) of the company at the time of grant of option.
- (5)(a) The company may by special resolution, vary the terms of Employees Stock Option Scheme not yet exercised by the employees provided such variation is not prejudicial to the interests of the option holders.
- (b) The notice for passing special resolution for variation of terms of Employees Stock Option Scheme shall disclose full of the variation, the rationale therefor, and the details of the employees who are

beneficiaries of such variation.

- (6)(a) There shall be a minimum period of one year between the grant of options and vesting of option:

Provided that in a case where options are granted by a company under its Employees Stock Option Scheme in lieu of options held by the same person under an Employees Stock Option Scheme in another company, which has merged or amalgamated with the first mentioned company, the period during which the options granted by the merging or amalgamating company were held by him shall be adjusted against the minimum vesting period required under this clause;

- (f) The company shall have the freedom to specify the lock-in period for the shares issued pursuant to exercise of option.
- (g) The Employees shall not have right to receive any dividend or to vote or in any manner enjoy the benefits of a shareholder in respect of option granted to them, till shares are issued on exercise of option.
- (9) The amount, if any, payable by the employees, at the time of grant of option-
- (a) may be forfeited by the company if the option is not exercised by the employees within the exercise period; or
- (b) the amount may be refunded to the employees if the options are not vested due to non-fulfillment of conditions relating to vesting of option as per the Employees Stock Option Scheme.
- (8)(a) The option granted to employees shall not be transferable to any other person.

- (l) The option granted to the employees shall not be pledged, hypothecated, mortgaged or otherwise encumbered or alienated in any other manner.
 - (m) Subject to clause (d), no person other than the employees to whom the option is granted shall be entitled to exercise the option.
 - (n) In the event of the death of employee while in employment, all the options granted to him till such date shall vest in the legal heirs or nominees of the deceased employee.
 - (o) In case the employee suffers a permanent incapacity while in employment, all the options granted to him as on the date of permanent incapacitation, shall vest in him on that day.
 - (p) In the event of resignation or termination of employment, all options not vested in the employee as on that day shall expire. However, the employee can exercise the options granted to him which are vested within the period specified in this behalf, subject to the terms and conditions under the scheme granting such options as approved by the Board.
- (15) The Board of directors, shall, inter alia, disclose in the Directors' Report for the year, the following details of the Employees Stock Option Scheme:
- (a) options granted;
 - (b) options vested;
 - (c) options exercised;
 - (d) the total number of shares arising as a result of exercise of option;
 - (e) options lapsed;
 - (f) the exercise price;

- (g) variation of terms of options;
- (h) money realized by exercise of options;
- (i) total number of options in force;

- (j) employee wise details of options granted to;-
 - (i) key managerial personnel;
 - (ii) any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year.
 - (iii) identified employees who were granted option, during any one year, equal to or exceeding one percent of the issued capital (excluding outstanding warrants and conversions) of the company at the time of grant;

- (16) (a) The company shall maintain a Register of Employee Stock Options in **Form No. SH.6** and shall forthwith enter therein the particulars of option granted under clause (b) of sub- section (1) of section 62.

- (b) The Register of Employee Stock Options shall be maintained at the registered office of the company or such other place as the Board may decide.
- (c) The entries in the register shall be authenticated by the company secretary of the company or by any other person authorized by the Board for the purpose.

- (17) Where the equity shares of the company are listed on a recognized stock exchange, the Employees Stock Option Scheme shall be issued, in accordance with the regulations made by the Securities and Exchange Board of India in this behalf.

43. Issue of shares on preferential basis.-

(5) For the purposes of clause (c) of sub-section (1) of section 62, If authorized by a special resolution passed in a general meeting, shares may be issued by any company in any manner whatsoever including by way of a preferential offer, to any persons whether or not those persons include the persons referred to in clause (a) or clause (b) of sub-section (1) of section 62 and such issue on preferential basis should also comply with conditions laid down in section 42 of the Act:

Provided that the price of shares to be issued on a preferential basis by a listed company shall not be required to be determined by the valuation report of a registered valuer.

Explanation.- For the purposes of this rule, (i) the expression 'Preferential Offer' means an issue of shares or other securities, by a company to any select person or group of persons on a preferential basis and does not include shares or other securities offered through a public issue, rights issue, employee stock option scheme, employee stock purchase scheme or an issue of sweat equity shares or bonus shares or depository receipts issued in a country outside India or foreign securities;

(ii) the expression, "shares or other securities" means equity shares, fully convertible debentures, partly convertible debentures or any other securities, which would be convertible into or exchanged with equity shares at a later date.

(6) Where the preferential offer of shares or other securities is made by a company whose share or other securities are listed on a recognized stock exchange, such preferential offer shall be made in accordance with the provisions of the Act and regulations made by the Securities and Exchange Board, and if they are not listed, the preferential offer shall be made in accordance with the provisions of the Act and rules made hereunder and subject to compliance

with the following requirements, namely:-

- (a) the issue is authorized by its articles of association;
- (b) the issue has been authorized by a special resolution of the members;
- (c) the securities allotted by way of preferential offer shall be made fully paid up at the time of their allotment.
- (d) The company shall make the following disclosures in the explanatory statement to be annexed to the notice of the general meeting pursuant to section 102 of the Act:
 - (i) the objects of the issue;
 - (ii) the total number of shares or other securities to be issued;
 - (iii) the price or price band at/within which the allotment is proposed;
 - (iv) basis on which the price has been arrived at along with report of the registered valuer;
 - (v) relevant date with reference to which the price has been arrived at;
 - (vi) the class or classes of persons to whom the allotment is proposed to be made;
 - (vii) intention of promoters, directors or key managerial personnel to subscribe to the offer;
 - (viii) the proposed time within which the allotment shall be completed;
 - (ix) the names of the proposed allottees and the percentage

of post preferential offer capital that may be held by them;

- (x) the change in control, if any, in the company that would occur consequent to the preferential offer;
- (xi) the number of persons to whom allotment on preferential basis have already been made during the year, in terms of number of securities as well as price;
- (xii) the justification for the allotment proposed to be made for consideration other than cash together with valuation report of the registered valuer.
- (xiii) The pre issue and post issue shareholding pattern of the company in the following format-

Sr. No.	Category	Pre Issue		Post Issue	
		No. of Shares held	% of share holding	No. of shares held	% of share holding
A	Promoters' holding :				
1	Indian :				
	Individual				
	Bodies Corporate				
	Sub Total				
2	Foreign Promoters				
	Sub Total (A)				

B	Non-Promoters' holding :				
----------	---------------------------------	--	--	--	--

1.	Institutional Investors				
2.	Non-Institution :				
	Private Corporate Bodies				
	Directors and Relatives				
	Indian Public				
	Others (Including NRIs)				
	Sub Total(B)				
	RAND TOTAL				

(e) the allotment of securities on a preferential basis made pursuant to the special resolution passed pursuant to sub- rule (2)(b) shall be completed within a period of twelve months from the date of passing of the special resolution.

(f) if the allotment of securities is not completed within twelve months from the date of passing of the special resolution, another special resolution shall be passed for the company to complete such allotment thereafter.

(g) the price of the shares or other securities to be issued on a

preferential basis, either for cash or for consideration other than cash, shall be determined on the basis of valuation report of a registered valuer;

- (h) where convertible securities are offered on a preferential basis with an option to apply for and get equity shares allotted, the price of the resultant shares shall be determined beforehand on the basis of a valuation report of a registered valuer and also complied with the provisions of section 62 of the Act;

- (m) where shares or other securities are to be allotted for consideration other than cash, the valuation of such consideration shall be done by a registered valuer who shall submit a valuation report to the company giving justification for the valuation;
- (n) where the preferential offer of shares is made for a non-cash consideration, such non-cash consideration shall be treated in the following manner in the books of account of the company-
 - (i) where the non-cash consideration takes the form of a depreciable or amortizable asset, it shall be carried to the balance sheet of the company in accordance with the accounting standards; or
 - (ii) where clause (i) is not applicable, it shall be expensed as provided in the accounting standards.

Issue of Bonus Shares.-

44. The company which has once announced the decision of its Board recommending a bonus issue, shall not subsequently withdraw the same.

Notice to Registrar for alteration of share capital.-

45. Where a company alters its share capital in any manner specified in sub-section (1) of section 61, or an order is passed by the Government increasing the authorized capital of the company in pursuance of sub-section (4) read with sub-section (6) of section 62 or a company redeems any redeemable preference shares, the notice of such alteration, increase or redemption shall be filed by the company with the Registrar in **Form No. SH.7** along with the fee.

Provision of money by company for purchase of its own shares by employees or by trustees for the benefit of employees.-

- 16.(1) The company shall not make a provision of money for the purchase of, or subscription for, shares in the company or its holding company, if the purchase of, or the subscription for, the shares by trustees is for the shares to be held by or for the benefit of the employees of the company, unless it complies with the following conditions, namely:-
- (i) the scheme of provision of money for purchase of or subscription for the shares as aforesaid is approved by the members by passing special resolution in a general meeting;
 - (j) such purchase of shares shall be made only through a recognized stock exchange in case the shares of the company are listed and not by way of private offers or arrangements;
 - (k) where shares of a company are not listed on a recognized stock exchange, the valuation at which shares are to be purchased shall be made by a registered valuer;

- (1) the value of shares to be purchased or subscribed in the aggregate together with the money provided by the company shall not exceed five per cent. of the aggregate of paid up capital and free reserves of the company;
- (8) The explanatory statement to be annexed to the notice of the general meeting to be convened pursuant to section 102 shall, in addition to the particulars mentioned in sub-rule (1) of rule 18, contain the following particulars, namely:-
- (a) the class of employees for whose benefit the scheme is being implemented and money is being provided for purchase of or subscription to shares;
 - (b) the particulars of the trustee or employees in whose favor such shares are to be registered;
 - (c) the particulars of trust and name, address, occupation and nationality of trustees and their relationship with the promoters, directors or key managerial personnel, if any;
 - (d) the any interest of key managerial personnel, directors or promoters in such scheme or trust and effect thereof;
 - (e) the detailed particulars of benefits which will accrue to the employees from the implementation of the scheme;
 - (f) the details about who would exercise and how the voting rights in respect of the shares to be purchased or subscribed under the scheme would be exercised;
- (9) A person shall not be appointed as a trustee to hold such shares,

if he-

- (a) is a director, key managerial personnel or promoter of the company or its holding, subsidiary or associate company or any relative of such director, key managerial personnel or promoter;
or
 - (b) beneficially holds ten percent or more of the paid-up share capital of the company.
- (10) Where the voting rights are not exercised directly by the employees in respect of shares to which the scheme relates, the Board of Directors shall, *inter alia*, disclose in the Board's report for the relevant financial year the following details, namely:-
- (a) the names of the employees who have not exercised the voting rights directly;
 - (b) the reasons for not voting directly;
 - (c) the name of the person who is exercising such voting rights;
 - (d) the number of shares held by or in favour of, such employees and the percentage of such shares to the total paid up share capital of the company;
 - (e) the date of the general meeting in which such voting power was exercised;
 - (f) the resolutions on which votes have been cast by persons holding such voting power;
 - (g) the percentage of such voting power to the total voting power on each resolution;
 - (h) whether the votes were cast in favour of or against the resolution.

23. Buy-back of shares or other securities.-

Unless stated otherwise, the following norms shall be complied with by the private companies and unlisted public companies for buy-back of their securities-

(1) The explanatory statement to be annexed to the notice of the general meeting pursuant to section 102 shall contain the following disclosures, namely:-

- (a) the date of the board meeting at which the proposal for buy-back was approved by the board of directors of the company;
- (b) the objective of the buy-back;
- (c) the class of shares or other securities intended to be purchased under the buy-back;
- (d) the number of securities that the company proposes to buy-back;
- (e) the method to be adopted for the buy-back;
- (f) the price at which the buy-back of shares or other securities shall be made;
- (g) the basis of arriving at the buy-back price;
- (v) the maximum amount to be paid for the buy-back and the sources of funds from which the buy-back would be financed;
- (w) the time-limit for the completion of buy-back;

- (x) (i) the aggregate shareholding of the promoters and of the directors of the promoter, where the promoter is a company and of the directors and key managerial personnel as on the date of the notice convening the general meeting;
- (vi) the aggregate number of equity shares purchased or sold by persons mentioned in sub-clause (i) during a period of twelve months preceding the date of the board meeting at which the buy-back was approved and from that date till the date of notice convening the general meeting;
- (vii) the maximum and minimum price at which purchases and sales referred to in sub-clause (i) were made along with the relevant date;
- (y) if the persons mentioned in sub-clause (i) of clause (j) intend to tender their shares for buy-back –
 - (i) the quantum of shares proposed to be tendered;
 - (iii) the details of their transactions and their holdings for the last twelve months prior to the date of the board meeting at which the buy-back was approved including information of number of shares acquired, the price and the date of acquisition;
- (z) a confirmation that there are no defaults subsisting in repayment of deposits, interest payment thereon, redemption of debentures or payment of interest thereon or redemption of preference shares or payment of dividend due to any shareholder, or repayment of any term loans or interest payable thereon to any financial institution or banking company;

(aa) a confirmation that the Board of directors have made a full enquiry into the affairs and prospects of the company and that they have formed the opinion-

- (i) that immediately following the date on which the general meeting is convened there shall be no grounds on which the company could be found unable to pay its debts;
- (ii) as regards its prospects for the year immediately following that date, that, having regard to their intentions with respect to the management of the company's business during that year and to the amount and character of the financial resources which will in their view be available to the company during that year, the company shall be able to meet its liabilities as and when they fall due and shall not be rendered insolvent within a period of one year from that date; and
- (iii) the directors have taken into account the liabilities(including prospective and contingent liabilities), as if the company were being wound up under the provisions of the Companies Act, 2013

(bb) a report addressed to the Board of directors by the company's auditors stating that-

- (i) they have inquired into the company's state of affairs;
- (ii) the amount of the permissible capital payment for the securities in question is in their view properly determined;

- (iii) that the audited accounts on the basis of which calculation with reference to buy back is done is not more than six months old from the date of offer document; and
- (iv) the Board of directors have formed the opinion as specified in clause (m) on reasonable grounds and that the company, having regard to its state of affairs, shall not be rendered insolvent within a period of one year from that date.
- (2) The company which has been authorized by a special resolution shall, before the buy-back of shares, file with the Registrar of Companies a letter of offer in **Form No. SH.8**, along with the fee:
- Provided that such letter of offer shall be dated and signed on behalf of the Board of directors of the company by not less than two directors of the company, one of whom shall be the managing director, where there is one.
- (3) The company shall file with the Registrar, along with the letter of offer, and in case of a listed company with the Registrar and the Securities and Exchange Board, a declaration of solvency in **Form No. SH.9** along with the fee and signed by at least two directors of the company, one of whom shall be the managing director, if any, and verified by an affidavit as specified in the said Form.
- (4) The letter of offer shall be dispatched to the shareholders or security holders immediately after filing the same with the Registrar of Companies but not later than twenty days from its filing with the Registrar of Companies.

- (5) The offer for buy-back shall remain open for a period of not less than fifteen days and not exceeding thirty days from the date of dispatch of the letter of offer.
- (6) In case the number of shares or other specified securities offered by the shareholders or security holders is more than the total number of shares or securities to be bought back by the company, the acceptance per shareholder shall be on proportionate basis out of the total shares offered for being bought back.
- (7) The company shall complete the verifications of the offers received within fifteen days from the date of closure of the offer and the shares or other securities lodged shall be deemed to be accepted unless a communication of rejection is made within twenty one days from the date of closure of the offer.
- (8) The company shall immediately after the date of closure of the offer, open a separate bank account and deposit therein, such sum, as would make up the entire sum due and payable as consideration for the shares tendered for buy-back in terms of these rules.
- (9) The company shall within seven days of the time specified in sub-rule (7)-
 - (a) make payment of consideration in cash to those shareholders or security holders whose securities have been accepted; or
 - (b) return the share certificates to the shareholders or security holders whose securities have not been accepted at all or the balance of securities in case of part acceptance .

(10) The company shall ensure that—

- (a) the letter of offer shall contain true, factual and material information and shall not contain any misleading information and must state that the directors of the company accept the responsibility for the information contained in such document;
- (b) the company shall not issue any new shares including by way of bonus shares from the date of passing of special resolution authorizing the buy-back till the date of the closure of the offer under these rules, except those arising out of any outstanding convertible instruments;
- (c) the company shall confirm in its offer the opening of a separate bank account adequately funded for this purpose and to pay the consideration only by way of cash;
- (d) the company shall not withdraw the offer once it has announced the offer to the shareholders;
- (e) the company shall not utilize any money borrowed from banks or financial institutions for the purpose of buying back its shares; and
- (f) the company shall not utilize the proceeds of an earlier issue of the same kind of shares or same kind of other specified securities for the buy-back.

(12)(a) The company, shall maintain a register of shares or other securities which have been bought-back in **Form No. SH.10**.

- (f) The register of shares or securities bought-back shall be maintained at the registered office of the company and shall be kept in the custody of the secretary of the company or any other person authorized by the board in this behalf.

- (g) The entries in the register shall be authenticated by the secretary of the company or by any other person authorized by the Board for the purpose.
- (17) The company, after the completion of the buy-back under these rules, shall file with the Registrar, and in case of a listed company with the Registrar and the Securities and Exchange Board of India, a return in the **Form No. SH.11** along with the fee .
- (18) There shall be annexed to the return filed with the Registrar in Form No. **SH.11**, a certificate in Form No. **SH.15** signed by two directors of the company including the managing director, if any, certifying that the buy-back of securities has been made in compliance with the provisions of the Act and the rules made thereunder.

24. Debentures.-

- (17) The company shall not issue secured debentures, unless it complies with the following conditions, namely:-
- (a) An issue of secured debentures may be made, provided the date of its redemption shall not exceed ten years from the date of issue.
- Provided that a company engaged in the setting up of infrastructure projects may issue secured debentures for a period exceeding ten years but not exceeding thirty years;
- (b) such an issue of debentures shall be secured by the creation of a charge, on the properties or assets of the company, having a value which is sufficient for the due repayment of the amount of debentures and interest thereon;
- (c) the company shall appoint a debenture trustee before the issue of prospectus or letter of offer for subscription of its

debentures and not later than sixty days after the allotment of the debentures, execute a debenture trust deed to protect the interest of the debenture holders ; and

- (d) the security for the debentures by way of a charge or mortgage shall be created in favour of the debenture trustee on-
- (i) any specific movable property of the company (not being in the nature of pledge); or
 - (ii) any specific immovable property wherever situate, or any interest therein.

(18) The company shall appoint debenture trustees under sub-section (5) of section 71, after complying with the following conditions, namely:-

(a) the names of the debenture trustees shall be stated in letter of offer inviting subscription for debentures and also in all the subsequent notices or other communications sent to the debenture holders;

(b) before the appointment of debenture trustee or trustees, a written consent shall be obtained from such debenture trustee or trustees proposed to be appointed and a statement to that effect shall appear in the letter of offer issued for inviting the subscription of the debentures;

(c) A person shall not be appointed as a debenture trustee, if he-

(xv) beneficially holds shares in the company;

(xvi) is a promoter, director or key managerial personnel or any other officer or an employee of the company or its holding, subsidiary or associate company;

(xvii) is beneficially entitled to moneys which are to be paid by the company otherwise than as remuneration payable to the debenture trustee;

(xviii) is indebted to the company, or its subsidiary or its holding or associate company or a subsidiary of such holding company;

(xix) has furnished any guarantee in respect of the principal debts secured by the debentures or interest thereon;

(xx) has any pecuniary relationship with the company amounting to two per cent. or more of its gross turnover or total income or fifty lakh rupees

or such higher amount as may be prescribed, whichever is lower, during the two immediately preceding financial years or during the current financial year;

(xxi) is relative of any promoter or any person who is in the employment of the company as a director or key managerial personnel

(d) the Board may fill any casual vacancy in the office of the trustee but while any such vacancy continues, the remaining trustee or trustees, if any, may act:

Provided that where such vacancy is caused by the resignation of the debenture trustee, the vacancy shall only be filled with the written consent of the majority of the debenture holders.

(e) any debenture trustee may be removed from office before the expiry of his term only if it is approved by the holders of not less than three fourth in value of the debentures outstanding, at their meeting.

(19) It shall be the duty of every debenture trustee to-

(a) satisfy himself that the letter of offer does not contain any matter which is inconsistent with the terms of the issue of debentures or with the trust deed;

(b) satisfy himself that the covenants in the trust deed are not prejudicial to the interest of the debenture holders;

(c) call for periodical status or performance reports from the company;

(d) communicate promptly to the debenture holders defaults, if any, with regard to payment of interest or redemption of debentures and action taken by the trustee therefor;

(e) appoint a nominee director on the Board of the company in the event of-

(i) two consecutive defaults in payment of interest to the debenture holders; or

- (ii) default in creation of security for debentures; or
- (iii) default in redemption of debentures.

(f) ensure that the company does not commit any breach of the terms of issue of debentures or covenants of the trust deed and take such reasonable steps as may be necessary to remedy any such breach;

(g) inform the debenture holders immediately of any breach of the terms of issue of debentures or covenants of the trust deed;

(h) ensure the implementation of the conditions regarding creation of security for the debentures, if any, and debenture redemption reserve;

(u) ensure that the assets of the company issuing debentures and of the guarantors, if any, are sufficient to discharge the interest and principal amount at all times and that such assets are free from any other encumbrances except those which are specifically agreed to by the debenture holders;

(v) do such acts as are necessary in the event the security becomes enforceable;

(w) call for reports on the utilization of funds raised by the issue of debentures-

(x) take steps to convene a meeting of the holders of debentures as and when such meeting is required to be held;

(y) ensure that the debentures have been converted or redeemed in accordance with the terms of the issue of debentures;

(z) perform such acts as are necessary for the protection of the interest of the debenture holders and do all other acts as are necessary in order to resolve the grievances of the debenture holders.

(20) The meeting of all the debenture holders shall be convened by the debenture trustee on-

(a) requisition in writing signed by debenture holders holding at least one-tenth in value of the debentures for the time being outstanding;

(b) the happening of any event, which constitutes a breach, default or which in the opinion of the debenture trustees affects the interest of the debenture holders.

- (21) For the purposes of sub-section (13) of section 71 and sub-rule (1) a trust deed in Form No.**SH.12** or as near thereto as possible shall be executed by the company issuing debentures in favour of the debenture trustees within sixty days of allotment of debentures.
- (22) The provisions of sub-rules (2) to (5) of rule 18 shall not be applicable to the public offer of debentures.
- (23) The company shall create a Debenture Redemption Reserve for the purpose of redemption of debentures, in accordance with the conditions given below-
- (k) the Debenture Redemption Reserve shall be created out of the profits of the company available for payment of dividend;
 - (l) the company shall create Debenture Redemption Reserve equivalent to at least fifty percent of the amount raised through the debenture issue before debenture redemption commences.
 - (m) every company required to create Debenture Redemption Reserve shall on or before the 30th day of April in each year, invest or deposit, as the case may be, a sum which shall not be less than fifteen percent, of the amount of its debentures maturing during the year ending on the 31st day of March of the next year, in any one or more of the following methods, namely:-

- (i) in deposits with any scheduled bank, free from any charge or lien;
 - (ii) in unencumbered securities of the Central Government or of any State Government;
 - (iii) in unencumbered securities mentioned in sub- clauses (a) to (d) and (ee) of section 20 of the Indian Trusts Act, 1882;
 - (iv) in unencumbered bonds issued by any other company which is notified under sub-clause (f) of section 20 of the Indian Trusts Act, 1882;
 - (v) the amount invested or deposited as above shall not be used for any purpose other than for redemption of debentures maturing during the year referred above: Provided that the amount remaining invested or deposited, as the case may be, shall not at any time fall below fifteen percent of the amount of the debentures maturing during the year ending on the 31st day of March of that year;
- (n) in case of partly convertible debentures, Debenture Redemption Reserve shall be created in respect of non- convertible portion of debenture issue in accordance with this sub-rule.
- (o) the amount credited to the Debenture Redemption Reserve shall not be utilised by the company except for the purpose of redemption of debentures.

- (24) (a) A trust deed for securing any issue of debentures shall be open for inspection to any member or debenture holder of the company, in the same manner, to the same extent and on the payment of the same fees, as if it were the register of members of the company; and
- (b) A copy of the trust deed shall be forwarded to any member or debenture holder of the company, at his request, within seven days of the making thereof, on payment of fee.

25. Nomination by securities holders.-

- (15) Any holder of securities of a company may, at any time, nominate, in Form No. **SH.13**, any person as his nominee in whom the securities shall vest in the event of his death.
- (16) On the receipt of the nomination form, a corresponding entry shall forthwith be made in the relevant register of securities holders, maintained under section 88.
- (17) Where the nomination is made in respect of the securities held by more than one person jointly, all joint holders shall together nominate in Form No. **SH.13** any person as nominee.
- (18) The request for nomination should be recorded by the Company within a period of two months from the date of receipt of the duly filled and signed nomination form.
- (19) In the event of death of the holder of securities or where the securities are held by more than one person jointly, in the event of death of all the joint holders, the person nominated as the nominee may upon the production of such evidence as may be required by the Board, elect, either-
- (a) to register himself as holder of the securities ; or
- (b) to transfer the securities, as the deceased holder could have

done.

(20) If the person being a nominee, so becoming entitled, elects to be registered as holder of the securities himself, he shall deliver or send to the company a notice in writing signed by him stating that he so elects and such notice shall be accompanied with the death certificate of the deceased share or debenture holder(s).

(21) All the limitations, restrictions and provisions of the Act relating to the right to transfer and the registration of transfers of securities shall be applicable to any such notice or transfer as aforesaid as if the death of the share or debenture holder had not occurred and the notice or transfer were a transfer signed by that shareholder or debenture holder, as the case may be.

(8) A person, being a nominee, becoming entitled to any securities by reason of the death of the holder shall be entitled to the same dividends or interests and other advantages to which he would have been entitled to if he were the registered holder of the securities except that he shall not, before being registered as a holder in respect of such securities, be entitled in respect of these securities to exercise any right conferred by the membership in relation to meetings of the company:

Provided that the Board may, at any time, give notice requiring any such person to elect either to be registered himself or to transfer the securities, and if the notice is not complied with within ninety days, the Board may thereafter withhold payment of all dividends or interests, bonuses or other moneys payable in respect of the securities, as the case may be, until the requirements of the notice have been complied with.

- (15) A nomination may be cancelled, or varied by nominating any other person in place of the present nominee, by the holder of securities who has made the nomination, by giving a notice of such cancellation or variation, to the company in Form No. **SH.14**.
- (16) The cancellation or variation shall take effect from the date on which the notice of such variation or cancellation is received by the company.
- (17) Where the nominee is a minor, the holder of the securities, making the nomination, may appoint a person in Form No. **SH.14** specified under sub-rule (1), who shall become entitled to the securities of the company, in the event of death of the nominee during his minority.

File No. 01/04/2013 (Part-I) CL-V

(Renuka Kumar)

Joint Secretary to the Govt of India.

Annexure

Form No. SH-1

Share Certificate

[Pursuant to sub-section (3) of section 46 of the Companies Act, 2013 and rule 5(2) of the Companies (Share Capital and Debentures) Rules 2014]

.....Limited/Private Limited
.....(Corporate Identification Number)
(Incorporated under...the Companies Act, 1956/2013)
Registered Office:.....

This is to certify that the person(s) named in this Certificate is/are the Registered Holder(s) of the within mentioned share(s) bearing the distinctive number(s) herein specified in the above named Company subject to the Memorandum and Articles of Association of the Company and the amount endorsed herein has been paid up on each such share.

EQUITY SHARES EACH OF RUPEES..... (Nominal value)

AMOUNT PAID-UP PER SHARE RUPEES.....

Register Folio No:

Certificate No:

Name(s) of the Holder(s):

No. of shares held:.....

.....

(in words)

(in figures)

Distinctive No.(s): From..... To..... (Both inclusive)

Given under the common seal of the Company this..... day of..... 20.....

(1) Director:

(2) Director:

(3) Secretary/ any other authorized person:

Note: No transfer of the Share(s) comprised in the Certificate can be



registered unless accompanied by this Certificate.

Form No. SH-2

Register of Renewed and Duplicate Share Certificates

[Pursuant to sub-section (3) of section 46 of the Companies Act, 2013 and rule 6(3)(a) the Companies (Share Capital and Debentures) Rules 2014]

S. No.	Folio No.	Name of the person(s) to whom Renewed / Duplicate share certificate is issued	Date of approval of issue of Renewed/ Duplicate share certificate	Class of shares
1	2	3	4	5

Date of issue of original share certificate	Original share certificate number	Total number of shares in the Original Share Certificate	Distinctive No. of shares		Date of issue of Renewed/ Duplicate Share Certificate
			From	To	

6	7	8	9	10

Reasons for issue of Renewed/Duplicate Share Certificate	Number of the Renewed share certificate, if applicable	Total Number of Shares in the Renewed/Duplicate Share Certificate	Reference to entry in Register of Members	Remarks
11	12	13	14	15

Form No. SH-3
Register of Sweat Equity
Shares

[Pursuant to section 54 of the Companies Act, 2013 and rule 8(14) of the Companies (Share Capital and Debentures) Rules 2014]

S. No.	Reference to entry in register of members	Name of the allottee	Status of the allottee – whether director or employee	Date of passing of Board resolution
1	2	3	4	5

Date of the special resolution authorizing the issue of sweat equity shares	Date of issue of sweat equity shares	Number of sweat equity shares issued	Certificate No. / Folio No.
6	7	8	9

Face value of	Price at which the shares	Amount to be treated as paid up	Total consideration paid, if any, by the employee / director
---------------	---------------------------	---------------------------------	--

the share	are issued			Consideration received in cash	Particulars of consideration other than cash	
10	11	12	13	14	14	
Lock in period	the date of expiry of lock-in-period	Remarks, if any	Date of Joining	Fair value obtained by Valuer	Basis of Valuation	Name of Valuer
15	16	17	5	12	13	14

Form No. SH-4
Securities Transfer
Form

[Pursuant to section 56 of the Companies Act, 2013 and sub-rule (3) of rule 11 of the Companies (Share Capital and Debentures) Rules 2014]

Date of execution.....

FOR THE CONSIDERATION stated below the "Transferor(s)" named do hereby transfer to the "Transferee(s)" named the securities specified below subject to the conditions on which the said securities are now held by the Transferor(s) and the Transferee(s) do hereby agree to accept and hold the said securities subject to the conditions aforesaid.

CIN:

Name of the company (in full):

Name of the Stock Exchange where the company is listed, if any:

DESCRIPTION OF SECURITIES:

Kind/ Class of securities (1)	Nominal value of each unit of security (2)	Amount called up per unit of security (3)	Amount paid up per unit of security (4)

No. of securities being transferred		Consideration received (Rs.)	
In figures	In words	In words	In figures

Distinctive number	From						
	To						
Corresponding Certificate Nos.							

Transferor's Particulars-

Registered Folio Number:

	Name(s) in full	Signature (s)
1.		
2.		
3.		

I, hereby confirm that the Transferor has signed before me.

Signature of witness
name and address

Transferee's Particulars-

Name in full	Father's/ mother's/ Spouse name	Address & E-mail id	Occupation	Existing folio No., if any.	Signature
(1)	(2)	(3)	(4)	(5)	(6)
1.					
2.					
3.					

Folio No. of Transferee

Specimen Signature of Transferee

.....

.....

.....

.....

Value of stamp affixed:..... (Rs.)

Enclosures:

- (1) Certificate of shares or debentures or other securities
- (2) If no certificate is issued, letter of allotment. (3)
- Others, specify.....

Stamps

For office use only

Checked by.....

Signature tallied by.....

Entered in the Register of Transfer on vide Transfer No.....

Approval Date.....

Power of attorney / Probate / Death Certificate / Letter of Administration

Registered onat No.....

.....

On the reverse page of the certificate

Name of the Transferor	Name of the Transferee	No. of shares	Date of
.....
Transfer	Signature of the authorized signatory		



Notice for transfer of partly paid securities

[Pursuant to sub-section (3) of section 56 of the Companies Act, 2013 and sub-rule (3) of rule 11 the Companies (Share Capital and Debentures) Rules 2014]

To-

.....

.....

(Name and address of transferee)

Subject: Transfer of partly paid securities

Notice is hereby given that an application has been made by the transferor for the transfer of securities of the above named Company whose particulars are given hereunder-

Name & Address of the Transferor:

Name & Address of the Transferee:

Class / Kind of securities:

Number of securities:

Distinctive numbers of the securities:

Securities Certificate Number:

Nominal value of each security:

Issue price of each security:

Amount called on each security:



Amount paid on each security

Amount called and due on each security:

Amount uncalled on each security:

Total amount called and due on the total number of securities lodged for transfer:

Total amount uncalled on the total number of securities lodged for transfer:

As required under sub section (3) of section 56 of the Companies Act, 2013, notice is hereby given by the Company to the transferee on this Day _____ of (month) of _____ (year) that the above mentioned securities are partly paid and the transferee shall be liable to pay the balance amount unpaid on the securities.

The transferee is hereby requested to submit his / her objection, if any, within two weeks from the date of receipt of this notice in the absence of which it shall be presumed that he / she has no objection to the transfer and the securities shall be transferred in his / her name without any further correspondence.

Signature:

Register of Employee Stock Options

[Pursuant to clause (b) of sub-section (1) of section 62 of the Companies Act, 2013 and rule 12(10) the Companies (Share Capital and Debentures) Rules 2014]

Name of Company

Registered office address

Date of special resolution

S. No.	Name of the grantee	Number of options granted	Date on which options vested	Exercised period
1	2	3	4	5

Date on which options exercised

6

Options exercised

7

Exercise price

8

Number of shares arising as result of exercise of option

9

Folio No. of Register of members having

Lock in period, if any

Option lapsed, if any

Total number of options in force

Amount forfeited/ refunded if option is not exercised

respective entry					
10	11	12	13	14	
Any variation of terms of the scheme and its effects	Signature	Remarks			
15	16	17			

Form No. SH-10

Register of shares or other securities bought-back

[Pursuant to sub-section (9) of section 68 of the Companies Act, 2013 and rule 17 (12) of the Companies (Share Capital and Debentures) Rules 2014]

Name of the company: Registered
address :

13. Date of passing of special resolution at the meeting of the members authorizing buy-back of securities:
14. Date of approval by the Board:
15. Number, price and amount of shares or other specified securities authorized to be bought back:
16. Date of opening and closing of buy-back offer:
17. Date by which buy-back was completed:
18. Description of shares or other specified securities bought back by the company:

S.No.	Folio number / DP Id/client ID number or certificate number of securities bought-back	Name of last holder of securities	*Category to which they belong	Date of buy-back
(1)	(2)	(3)	(4)	(5)

Number of securities bought-back	**Mode of buy-back	Nominal value of securities	Price at which securities are bought back	Date of payment
(6)	(7)	(8)	(9)	(10)

Amount paid for bought back securities	Cumulative total of securities bought-back	Date of/ cancellation / extinguishment and physical destruction of securities bought-back	Reference to entry in Register of members	Remarks
(11)	(12)	(13)	(14)	(15)

*Indicate the category of securities that have been bought back

- Preference shares
- Equity shares
- Employees' Stock Option shares
- Sweat equity shares, etc

**Indicate whether the securities have been bought back from

- the existing security-holders on a proportionate basis
- the open market
- odd-lots of listed securities
- Employees' Stock Option
- Sweat equity
- any other mode, if so indicate the mode

4. Other relevant details, if any.

Place:

Signature of the authorized signatory

Date:

Name of the above person:

Designation:

Form No. SH-15

Certificate of compliance in respect of buy-back of securities

[Pursuant sub-rule (14) of rule 17 of the Companies (Share Capital and Debentures) Rules 2014]

1. (a) Corporate identity number (CIN) of company:

(b) Global location number (GLN) of company:

2. (a) Name of the company:

(f) Address of the registered office of the company:

(g) E-mail ID of the company:

We,directors of the above named company certify that the provisions of Companies Act, 2013 and rules made thereunder relating to buy-back of securities have been complied with in respect of the securities bought back vide Board Resolution dated.....and / or special resolution passed by the members in the general meeting held on and the details relating to which has been filed in **Form No. SH-11** with the Registrar of Companies.

Date:

Signature:

Place:

(1) Managing Director / Director

(2) Director

Verified by

Company Secretary in Practice

CP No.

Form No. SH-12
Debenture Trust
Deed

[Pursuant to sub-section (13) of section 71 of the Companies Act, 2013 and rule 11 of the Companies (Share Capital and Debentures) Rules 2014]

The debenture trust deed shall, *inter alia*, contain the following:-

13. DESCRIPTION OF DEBENTURE ISSUE:

- (a) Purpose of raising finance through the debenture issue;
- (b) Details of debenture issue as regards amount, tenure, interest/coupon rate, periodicity of payment, mode of payment and period of redemption;
- (c) An undertaking by the company to pay the interest and principal amount of such debentures to the Debenture holders as and when it becomes due, as per the terms of offer;
- (d) The terms of conversion/redemption of the debentures in terms of the issue to the debenture holders, options available, and debt equity ratio and debt service coverage ratio, if applicable.

14. DETAILS OF CHARGE CREATED (in case of secured debentures):

- (a) Nature of charge created and examination of title;
- (b) Rank of charge created viz. first, second, pari passu, residual, etc;
- (c) Minimum security cover required;
- (d) Complete details of the asset(s) on which charge is created such as description, nature, title, location, value, basis of valuation etc.;

- (e) Methods and mode of preservation of assets charged as security for the debentures;
- (f) Other particulars of the charge, e.g., time period of charge, rate of interest, name of the charge holder;
- (g) Provision for subsequent valuation;
- (h) Procedure for allowing inspection of charged assets and book of accounts by debenture trustee or any person or person authorized by it;
- (i) Charging of future assets
- (j) Time limit within which the future security for the issue of debentures shall be created
- (k) Circumstances specifying when the security may be disposed of or leased out with the approval of trustees
- (l) Enforceability of securities, events under which security becomes enforceable
- (m) Obligation of company not to create further charge or encumbrance of the trust property without prior approval of the trustee

15. PARTICULARS OF THE APPOINTMENT OF DEBENTURE TRUSTEE(S):

- (a) The conditions and procedure for the appointment of the debenture trustee ;
- (b) Procedure for resignation by trustee including appointment of new trustees;
- (c) Provision that the debenture trustee shall not relinquish his office until another debenture trustee has been appointed;
- (d) Procedure to remove debenture trustee by debenture holders providing for removal on a resolution passed by

the holders of not less than three fourth in value of debentures;

- (e) Fees or commission or other legal travelling and other expenses payable to the trustee(s) for their services;
- (f) Rights of the trustee including the right to inspect the registers of the company and to take copies and extract thereof and the right to appoint a nominee director;
- (g) Duties of the trustee.

16. EVENTS OF DEFAULTS

- (a) Events under which the security becomes enforceable which shall include the following events:
 - (i) When the company makes two consecutive defaults in the payment of any interest which ought to have been paid in accordance with the terms of the issue;
 - (ii) When the company without the consent of debenture holders ceases to carry on its business or gives notice of its intention to do so;
 - (iii) When an order has been made by the Tribunal or a special resolution has been passed by the members of the company for winding up of the company;
 - (iv) When any breach of the terms of the prospectus inviting the subscriptions of debentures or of the covenants of this deed is committed;
 - (v) When the company creates or attempts to create any charge on the mortgaged premises or any part thereof without the prior approval of the trustees/debenture holders;
 - (vi) When in the opinion of the trustees the security of debenture holders is in jeopardy.

- (b) Steps which shall be taken by the debenture trustee in the event of defaults;
- (c) Circumstances specifying when the security may be disposed off or leased out with the approval of trustees;
- (d) A covenant that the company may hold and enjoy all the mortgaged premises and carry on therein and therewith the business until the security constituted becomes enforceable

17. OBLIGATIONS OF COMPANY:

This section shall state the company's duty with respect to-

- (a) maintaining a Register of debenture holders including addresses of the debenture holders, record of subsequent transfers and changes of ownership;
- (b) keeping proper books of accounts open for inspection by debenture trustee;
- (c) permitting the debenture trustee to enter the debentureholder's premises and inspect the state and condition of charged assets;
- (d) furnishing information required by the debenture trustee for the effective discharge of its duties and obligations, including copies of reports, balance sheets , profit and loss account etc.;
- (e) keeping charged property/security adequately insured and in proper condition;
- (f) paying all taxes, cesses, insurance premium with respect to charged property/security, on time;
- (g) not declaring any dividend to the shareholders in any year until the company has paid or made satisfactory provision

for the payment of the installments of principal and interest due on the debentures;

- (h) creating the debenture redemption reserve;
- (i) converting the debentures into equity in accordance with the terms of the issue, if applicable;
- (j) informing the debenture trustee about any change in nature and conduct of business by the company before such change;
- (k) informing the debenture trustee of any significant changes in the composition of its Board of Directors;
- (l) informing the debenture trustee of any amalgamation, merger or reconstruction scheme proposed by the company;
- (m) keeping the debenture trustee informed of all orders, directions, notices, of court/tribunal affecting or likely to affect the charged assets;
- (n) not creating further charge or encumbrance over the trust property without the approval of the trustee;
- (o) obligation of the company to forward periodical reports to debenture trustees containing the following particulars:
 - (i) updated list of the names and addresses of the debenture holders;
 - (ii) details of interest due but unpaid and reasons thereof;
 - (iii) the number and nature of grievances received from debenture holders and (a) resolved by the company (b) unresolved by the company and the reasons for the same.
 - (iv) a statement that the assets of the company which are available by way of security are sufficient to discharge the claims of the debenture holders as and when they become due

- (p) complying with all directions/guidelines issued by a Regulatory authority, with regard to the debenture issue
- (q) submitting such information, as required by the debenture trustee

18. MISCELLANEOUS:

- (a) The conditions under which the provisions of the trust deed or the terms and conditions of the debentures may be modified;
- (b) The mode of service of notices and other documents on the company, the trustee and the holders of the debentures;
- (c) The company to be responsible for paying any stamp duty on the trust deed or the debentures (if applicable);
- (d) Provisions regarding meetings of the debenture holders;
- (e) Provisions for redressal of grievances of debenture holders.

Form No. SH-

13 Nomination

Form

[Pursuant to section 72 of the Companies Act, 2013 and rule 19(1) of the Companies (Share Capital and Debentures) Rules 2014]

To

Name of the company:

Address of the company:

I/We the holder(s) of the securities particulars of which are given hereunder wish to make nomination and do hereby nominate the following persons in whom shall vest, all the rights in respect of such securities in the event of my/our death.

(7) PARTICULARS OF THE SECURITIES (in respect of which nomination is being made)

Nature of securities	Folio No.	No. of securities	Certificate No.	Distinctive No.

(8) PARTICULARS OF NOMINEE/S —

(a) Name:

(b) Date of Birth:

(c) Father's/Mother's/Spouse's name:

(d) Occupation:

(e) Nationality:

(f) Address:

(g) E-mail id:

(h) Relationship with the security holder:

(9) IN CASE NOMINEE IS A MINOR--

(a) Date of birth:

(b) Date of attaining majority

(c) Name of guardian:

(d) Address of guardian:

Name:

Address:

Name of the Security

Holder (s)

Signature

Witness with
name and address

Form No. SH-14
Cancellation or Variation of
Nomination

[Pursuant to sub-section (3) of section 72 of the Companies Act, 2013 and rule 19(9) of the Companies (Share Capital and Debentures) Rules 2014]

Name of the company:

I/We hereby cancel the nomination(s) made by me/us in favor of.....(name and address of the nominee) in respect of the below mentioned securities.

or

I/We hereby nominate the following person in place of as nominee in respect of the below mentioned securities in whom shall vest all rights in respect of such securities in the event of my/our death.

(5) PARTICULARS OF THE SECURITIES (in respect of which nomination is being cancelled / varied)

Nature of securities	Folio No.	No. of securities	Certificate No.	Distinctive No.

(6) (a) PARTICULARS OF THE NEW NOMINEE:

- i. Name:
- ii. Date of Birth:
- iii. Father's/Mother's/Spouse's name:
- iv. Nationality:
- v. Address:

vi. E-mail id:

vii. Relationship with the Security holder:

(d) IN CASE NEW NOMINEE IS A MINOR--

- i. Date of Birth:
- ii. Date of attaining majority
- iii. Name of guardian:
- iv. Address of guardian:

Signature

Name of the Security

Holder (s)

Witness with name and address

FORM NO. SH.7

[Pursuant to section 64(1) of the Companies Act, 2013 and pursuant to Rule 15 of the Companies (Share Capital & Debentures) Rules, 2014]



Notice to Registrar of any alteration of share capital

Form language English Hindi

Refer the instruction kit for filing the form.

1.(a) * Corporate identity number (CIN) of company

Pre-fill

(b) Global location number (GLN) of company

2.(a) Name of the company

(b) Address of the registered office of the company

(c) *e-mail ID of the company

3. *Purpose of the form

- Increase in share capital independently by company Increase in number of members
 Increase in share capital with Central Government order Consolidation or division etc.
 Redemption of redeemable preference shares

Date of passing the order by Tribunal (if applicable)
Date of receipt of such order

10. In accordance with section 55, by a resolution of the Board of Directors at the meeting held on the company has redeemed redeemable preference shares, the particulars of which are as under

(a) Description of Preference shares to be redeemed

(b) Date of issue of series of shares

(c) Date on which shares were fully paid up

(d) Due date of redemption of shares

(e) Actual date of redemption of shares

- (f) Amount payable on redemption Amount (in Rupees)
- i. Number of preference shares
 - ii. Face value per share
 - iii. Carrying rate of dividend per share
 - viii. Total nominal value
 - ix. Total premium paid on redemption, if any
- (g) Preference shares redeemed out of Amount (in Rupees)
- o Profits of the company
 - o Proceeds of fresh issue of shares

9. Revised capital structure after taking into consideration the changes vide points 4, 5, 6, 7 and 8 above

(a) Authorised capital of the company (in Rs.)

Break up of Authorised capital

Number of equity shares	<input type="text"/>	Total amount of equity shares (in Rs.)	<input type="text"/>
Nominal amount per equity share	<input type="text"/>		
Number of preference shares	<input type="text"/>	Total amount of preference shares (in Rs.)	<input type="text"/>
Nominal amount per preference share	<input type="text"/>		
Number of unclassified shares	<input type="text"/>	Total amount of unclassified shares (in Rs.)	<input type="text"/>

(b) Issued capital of the company (in Rs.)

Break up of Issued capital

Number of equity shares	<input type="text"/>	Total amount of equity shares (in Rs.)	<input type="text"/>
Nominal amount per equity share	<input type="text"/>		
Number of preference shares	<input type="text"/>	Total amount of preference shares	<input type="text"/>
Nominal amount per preference share	<input type="text"/>		

Declaration

I*
* (Drop down) {Values: Director/Manager/Company secretary/CEO/CFO} of the company declare that all the requirements of the Companies Act, 2013 and the rules made thereunder have been complied with. I am authorized by the board of directors to give this declaration and to sign and submit this Form. It is further declared and verified that

FORM NO. SH.8

Letter of Offer

[Pursuant to section 68 of the Companies Act, 2013 and Rule 17(2) of the Companies (Share Capital & Debentures) Rules, 2014]

Form language English Hindi
Refer the instruction kit for filing the form.

27. (a) *Corporate identity number (CIN) of the company
(b) Global location number (GLN) of the company
28. (a) Name of the company
(h) Address of registered office of the company

Pre-fill

- (i) email ID of the company
(j) Date of Incorporation
29. Main division of industrial activity of the company
Description of the main division

30. Particulars of directors and Key managerial personnel

DIN/PAN	Full Name	Designation

Pre-fill All

31. Present Capital structure of the company

(a) Authorized capital of the company (in Rs.)	
(i) Number of equity shares	Nominal amount per equity share
Total amount of equity shares (in Rs.)	
(ii) Number of preference shares	Nominal amount per preference share
Total amount of preference shares (in Rs.)	
(d) Subscribed capital of the company (in Rs.)	
(i) Number of equity shares	Nominal amount per equity share
Total amount of equity shares (in Rs.)	
(ii) Number of preference shares	Nominal amount per preference share
Total amount of preference shares (in Rs.)	

32. Details of last buy back

- (a) Date of completion of last buy-back
(b) Percentage of the share capital bought back to the total paid up share capital and free reserves

33. *Amount as on
- | | (in Rupees) | (in %) |
|---|-------------|--------|
| i. *Free reserves | | |
| j. *Securities Premium account | | |
| k. *Proceeds out of fresh issue of any shares or other specified securities | | |
| l. *Debt | | |
| | Secured | |
| | Unsecured | |
| | Total | |
34. *Source of the buy-back would be
- Free reserves Securities premium
 Proceeds out of fresh issue of shares or other specified securities Debt

35. (a) *Date of Board of Directors' resolution authorizing buy-back of securities
- (b) (i) Date of passing the special resolution
- (ii) Service request number of Form MGT.14

36. *Shareholding of the promoters, directors and key manager personnel of the company and also the directors of such company which is promoter of the company

S. No.	Particulars	Equity shares	Preference redeemable	Preference convertible	Other, If any	Total
1	Number of shares as on the date preceding to the date of board meeting in which the buy-back got approved	(Number)	(Number)	(Number)	(Number)	(Number)
2	Shares purchased during the period of 12 months preceding the date of board meeting approving buy-back	(Number)	(Number)	(Number)	(Number)	(Number)
3	Shares purchased during the period from date of board meeting approving buy-back till the date of letter of offer	(Number)	(Number)	(Number)	(Number)	(Number)
4	Maximum price paid for the above	(Amount)	(Amount)	(Amount)	(Amount)	(Average amount)
5	Date on which the above maximum price was paid	(Date)	(Date)	(Date)	(Date)	-
6	Shares sold during the period of 12 months preceding the date of board meeting approving buy-back	(Number)	(Number)	(Number)	(Number)	(Number)
7	Shares sold during the period from date of board meeting approving buy-back till the date of letter of offer	(Number)	(Number)	(Number)	(Number)	(Number)
8	Maximum price received for the above	(Amount)	(Amount)	(Amount)	(Amount)	(Average amount)
9	Date on which the above maximum price was received	(Date)	(Date)	(Date)	(Date)	-
10	Balance of number of shares held as on the date of letter of offer	(Number)	(Number)	(Number)	(Number)	(Number)

37. *The shareholding pattern before buy-back of shares or other specified securities:

S. No.	Category of security holders	Securities held before buy-back as on

1.	Government(Central and State)	
2.	Government Companies	
3.	Public financial institutions	
4.	Nationalized or other bank(s)	
5.	Mutual Funds	
6.	Venture Capital	
7.	Foreign holdings (Foreign Institutional Investors, Foreign companies, Non-resident Indians, Foreign financial institutions or Overseas corporate bodies)	
8.	Bodies Corporate (not mentioned above)	
9.	Directors or relatives of directors	
10.	Other top fifty shareholders (other than mentioned above)	
11.	Others	
12.	Total	
	Total number of shareholders	

38. *Particulars of the securities authorized to be bought-back
Maximum Number of the shares or other securities

Minimum Number of the shares or other securities

Nominal value per security

Total amount of buy back

Percentage of total share capital and free reserves proposed to be bought back

39. *Objective of the buy-back

14. *Mode of buy-back

- ┆ Existing security-holders on a proportionate basis
- ┆ Open market
- ┆ Odd-lots of listed securities
- ┆ Employees' Stock Option
- ┆ Sweat equity
- ┆ Any other mode

15. *Article number authorizing buy-back

26. (a) *Date of opening of the offer

(f) *Proposed completion date of buy-back

(g) *Proposed date of extinguishment of the certificates

27. Other terms and conditions of offer, if any

28. *Expected capital structure post buy-back (assuming maximum securities bought back as per plan)

(a) Authorized capital of the company (in Rs.)

(i) number of equity shares

Nominal amount per equity share

Total amount of equity shares (in Rs.)

(ii) number of preference shares

Nominal amount per preference share

Total amount of preference shares (in Rs.)

(b) Paid-up capital of the company (in Rs.)

(i) number of equity shares

Nominal amount per equity share

Total amount of equity shares (in Rs.)	
(ii) Number of preference shares	Nominal amount per preference share
Total amount of preference shares (in Rs.)	

29. *Expected capital structure post buy-back (assuming minimum securities bought back as per plan)

(a) Authorized capital of the company (in Rs.)	
(i) Number of equity shares	Nominal amount per equity share
Total amount of equity shares (in Rs.)	
(ii) Number of preference shares	Nominal amount per preference share
Total amount of preference shares (in Rs.)	
(b) Paid-up capital of the company (in Rs.)	
(i) Number of equity shares	Nominal amount per equity share
Total amount of equity shares (in Rs.)	
(ii) Number of preference shares	Nominal amount per preference share
Total amount of preference shares (in Rs.)	

30. (a) *Debt to capital and free reserves ratio allowed to company
(b) *Pre buy-back debt to capital and free reserve ratio
(c) *Expected post buy-back debt to capital and free reserve ratio
(d) Details of Government notification for the ratio higher than 2:1, if any

Attachments

(25) *Details of the promoters of the company	Attach
(26) *Declaration by auditor(s)	Attach
(27) *Copy of the board resolution	Attach
(28) *Copy of the notice issued under section 68(3) along with the explanatory Statement thereto,	Attach
(29) *Audited financial statements of last three years.	Attach
(30) Buy back details of last three years.	Attach
(31) Management discussion and analysis (in case of listed company);	Attach
(32) List of holding and subsidiary companies of the company;	Attach
(33) Unaudited financial statement (if applicable);	Attach
(34) Statutory approvals received (if any);	Attach
(35) Details of the auditor, legal advisors, bankers and trustees (if any);	Attach
(36) Optional attachments (if any)	Attach

Declaration

It is hereby declared that all the attachments and the information given in this form are true and correct to the best

of my knowledge. Further declared that:

- (g) All requirements of section 68(3) have been complied with.
- (h) No defaults are subsisting in repayment of deposits or interest payment thereon, redemption of debentures or payment of interest thereon or redemption of preference shares or payment of dividend to any shareholder or repayment of any term loan or interest payable thereon to any financial institutions or banking company and the company is not prohibited for buy-back by operation of law within the meaning of section 70 of the Act;
- (i) The Board of directors has made a full enquiry into the affairs and prospects of the company and that they have formed the opinion:
 - i. as regards its prospects for the year immediately following the date of the letter of offer that, having regard to their intentions with respect to the management of the company's business during that year and to the amount and character of the financial resources which will in their view be available to the company during

- that year, the company will be able to meet its liabilities as and when they fall due and will not be rendered insolvent within a period of one year from that date; and
- ii. in forming their opinion for the above purposes, the directors have taken into account the liabilities as if the company were being wound up under the provisions of the Companies Act, 2013 (including prospective and contingent liabilities)

***To be digitally signed by**

Designation (Drop down) (Values: Director, Managing Director)

*DIN DSC Box

Designation
Director

*DIN DSC Box

Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

FORM NO. SH.9

[Pursuant to section 68(6) of the Companies Act, 2013 and Rule 17(3) of the Companies (Share Capital & Debentures) Rules, 2014]

Declaration of Solvency

Form language English Hindi

Refer the instruction kit for filing the form.

- 1.(a) *Corporate identity number (CIN) of the company Pre-fill
(b) Global location number (GLN) of the company
- 2.(a) Name of the company
(f) Address of registered office of the company
- (g) email Id of the company
3. (a) *Whether the company is listed Yes No
(h) Name of the stock exchange(s)
- (i) Date of listing(s)
- (j) Name of the merchant banker appointed
- 4.(a) *Date of Board of Directors' resolution authorizing the buy-back of securities
(b) (i) Date of special resolution of members authorizing the buy-back of securities
(vi)ervice request number of Form no. MGT.14
(vii)ate of filling form MGT.14

Attachments

(13) *Copy of board resolution	Attach
(14) *Statement of assets and liabilities	Attach
(15) *Auditor's report	Attach
(16) *Affidavit as per rule 17(3)	Attach
(17) Copy of Special Resolution	Attach
(18) Optional Attachments , if any	Attach

Declaration

We solemnly declare that we have made a full enquiry into the affairs of the company including the assets and liabilities of this company and have noted that the shareholders by a special resolution dated

And/or the resolution passed by the Board at its meeting held on* have approved the
buy-
back of* (in numbers) (in words) shares
or
other specified securities as per the provisions of section 68 of the Companies Act, 2013.
Verified this day the* day of *

To be digitally signed by two directors, one of whom shall be the Managing director (if any)

*Designation (Drop down) DSC Box
(Values: Director, Managing Director)

*DIN

*Designation DSC Box
Director

*DIN

Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respective

For office use only:

eForm Service request number (SRN) eForm filing date (DD/MM/Y)

This e-Form is hereby registered

Digital signature of the authorising officer

Date of signing (DD/MM/YYYY)

FORM NO. SH.11

[Pursuant to section 68(10) of the Companies Act, 2013 and pursuant to Rule 17(13) of the Companies (Share Capital & Debentures) Rules, 2014]

Form language English Hindi

Refer the instruction kit for filing the form.

**Return in respect
of buy-back of
securities**

11.(a) Date on which last buy back was authorised (DD/MM/YYYY)

(b) Details of last buy back

12. Date on which last buy back was completed (DD/MM/YYYY)

13.(a) *Debt to capital and free reserve ratio allowed for company

(b) *Pre buy-back debt to capital & free reserves ratio

(c) *Post buy-back debt to capital & free reserves ratio

(d) Details of Government approval for the ratio at serial number '13' above higher than 2:1

14.*Whether there is any subsisting default in the following

(a) Repayment of deposit

Yes No

(b) Repayment of interest payable on deposits above

Yes No

(c) Repayment of debentures

Yes No

(d) Repayment of preference shares

Yes No

(e) Payment of dividend to shareholders

Yes No

(f) Repayment of term loans to any financial institution or bank

Yes No

(g) Repayment of interest on the term loans mentioned above

Yes No

18.(a) Service request number (SRN) of Form MGT.14

(b) *SRN of Form SH.9 in respect of declaration of solvency

Declaration

I have been authorized by the board of director's resolution number *
to sign and submit this form. All the attachments and the information given in this form are true and correct to the best of my
knowledge. Further, on behalf of board of directors, I hereby confirm that full enquiry into the affairs and prospects of the
company and have formed the opinion

(vii) that immediately following the date on which the general meeting is convened there will be no grounds on which the company

could be found unable to pay its debts;

- (viii) as regards its prospects for the year immediately following that date, that, having regard to their intentions with respect to the management of the company's business during that year and to the amount and character of the financial resources which will in their view be available to the company during that year, the company will be able to meet its liabilities as and when they fall due and will not be rendered insolvent within a period of one year from that date; and
- (ix) in forming their opinion for the above purposes, the directors have taken into account the liabilities(including prospective and contingent liabilities) as if the company were being wound up under the provisions of the Companies Act, 2013.

***To be digitally signed by** DSC Box

***Designation**

RULES ON CHAPTER V

ACCEPTANCE OF DEPOSITS

G.S.R (E) -- In exercise of the powers conferred by clause (31) of section 2, section 73 and section 76 read with sub-sections (1) and (2)

of section 469 of the Companies Act, 2013 (18 of 2013), and in

supersession of the Companies (Acceptance of Deposits) Rules, 1975 or any other rules prescribed under the Companies Act, 1956 (1 of 1956) on matters covered under these rules except as respects things done or omitted to be done before such supersession, the Central Government, in consultation with the Reserve Bank of India, hereby makes the following rules, namely: -

1. Short title, commencement and application.- (1) These rules may be called the Companies (Acceptance of Deposits) Rules, 2014.

(2) They shall come into force on the 1st day of April, 2014.

(3) These rules shall apply to a company other than -

(i) a banking company;

(ii) a non-banking financial company as defined in the Reserve Bank of India Act, 1934 (2 of 1934) registered with the Reserve Bank of India;

(iii) a housing finance company registered with the National Housing Bank established under the National Housing Bank Act, 1987 (53 of 1987); and

(iv) a company specified by the Central Government under the proviso to sub-section (1) of section 73 of the Act.

2. Definitions.- (1) In these rules, unless the context otherwise requires, _____

(a) "Act" means the Companies Act, 2013 (18 of 2013);

(b) "Annexure" means the Annexure attached to these rules;

(c) "deposit" includes any receipt of money by way of deposit or loan or in any other form, by a company, but does not include

-

(i) any amount received from the Central Government or a State Government, or any amount received from any other source whose repayment is guaranteed by the Central Government or a State Government, or any amount received from a local authority, or any amount received from a statutory authority constituted under an Act of Parliament or a State Legislature ;

(ii) any amount received from foreign Governments, foreign or international banks, multilateral financial institutions (including, but not limited to, International Finance Corporation, Asian Development Bank, Commonwealth Development

Corporation and International Bank for Industrial and Financial Reconstruction), foreign Governments owned development financial institutions, foreign export credit agencies, foreign collaborators, foreign bodies corporate and foreign citizens, foreign authorities or persons resident outside India subject to the provisions of Foreign Exchange Management Act, 1999 (42 of 1999) and rules and regulations made there under;

- (iii) any amount received as a loan or facility from any banking company or from the State Bank of India or any of its subsidiary banks or from a banking institution notified by the Central Government under section 51 of the Banking Regulation Act, 1949 (10 of 1949), or a corresponding new bank as defined in clause (d) of section 2 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) or in clause (b) of section (2) of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980 (40 of 1980) , or from a co-operative bank as defined in clause (b-
 - ii) of section 2 of the Reserve Bank of India Act, 1934 (2 of 1934) ;
- (iv) any amount received as a loan or financial assistance from Public Financial Institutions notified by the Central Government in this behalf in consultation with the Reserve Bank of India or

any regional financial institutions or Insurance Companies or Scheduled Banks as defined in the Reserve Bank of India Act, 1934 (2 of 1934);

- (v) any amount received against issue of commercial paper or any other instruments issued in accordance with the guidelines or notification issued by the Reserve Bank of India;
- (vi) any amount received by a company from any other company;
- (vii) any amount received and held pursuant to an offer made in accordance with the provisions of the Act towards subscription to any securities, including share application money or advance towards allotment of securities pending allotment, so long as such amount is appropriated only against the amount due on allotment of the securities applied for;

Explanation.- For the purposes of this sub-clause, it is hereby clarified that -

- (a) Without prejudice to any other liability or action, if the securities for which application money or advance for such securities was received cannot be allotted within sixty days from the date of receipt of the application money or advance for such securities and such application money or advance is not refunded to the subscribers within

fifteen days from the date of completion of sixty days, such amount shall be treated as a deposit under these rules.

(b) any adjustment of the amount for any other purpose shall not be treated as refund.

(viii) any amount received from a person who, at the time of the receipt of the amount, was a director of the company:

Provided that the director from whom money is received, furnishes to the company at the time of giving the money, a declaration in writing to the effect that the amount is not being given out of funds acquired by him by borrowing or accepting loans or deposits from others;

(ix) any amount raised by the issue of bonds or debentures secured by a first charge or a charge ranking pari passu with the first charge on any assets referred to in Schedule III of the Act excluding intangible assets of the company or bonds or debentures compulsorily convertible into shares of the company within five years:

Provided that if such bonds or debentures are secured by the charge of any assets referred to in Schedule III of the Act, excluding intangible assets, the amount of such bonds or debentures shall not exceed the market value of such assets as assessed by a registered valuer;

- (x) any amount received from an employee of the company not exceeding his annual salary under a contract of employment with the company in the nature of non-interest bearing security deposit;
- (xi) any non-interest bearing amount received or held in trust;
- (xii) any amount received in the course of, or for the purposes of, the business of the company,-
 - (a) as an advance for the supply of goods or provision of services accounted for in any manner whatsoever provided that such advance is appropriated against supply of goods or provision of services within a period of three hundred and sixty five days from the date of acceptance of such advance:

Provided that in case of any advance which is subject matter of any legal proceedings before any court of law, the said time limit of three hundred and sixty five days shall not apply:
 - (b) as advance, accounted for in any manner whatsoever, received in connection with consideration for property under an agreement or

arrangement , provided that such advance is adjusted against the property in accordance with the terms of agreement or arrangement;

(c) as security deposit for the performance of the contract for supply of goods or provision of services;

(d) as advance received under long term projects for supply of capital goods except those covered under item (b) above:

Provided that if the amount received under items (a), (b) and (d) above becomes refundable (with or without interest) due to the reasons that the company accepting the money does not have necessary permission or approval, wherever required, to deal in the goods or properties or services for which the money is taken, then the amount received shall be deemed to be a deposit under these rules:

Explanation.- For the purposes of this sub-clause the amount referred to in the first proviso shall be deemed to be deposits on the expiry of fifteen days from the date they become due for refund.

(xiii) any amount brought in by the promoters of the company by way of unsecured loan in pursuance of the

stipulation of any lending financial institution or a bank subject to fulfillment of the following conditions, namely:-

(a) the loan is brought in pursuance of the stipulation imposed by the lending institutions on the promoters to contribute such finance;

(b) the loan is provided by the promoters themselves or by their relatives or by both; and

(c) the exemption under this sub-clause shall be available only till the loans of financial institution or bank are repaid and not thereafter;

(xiv) any amount accepted by a Nidhi company in accordance with the rules made under section 406 of the Act.

Explanation.- For the purposes of this clause, any amount.-

(a) received by the company, whether in the form of instalments or otherwise, from a person with promise or offer to give returns, in cash or in kind, on completion of the period specified in the promise or offer, or earlier, accounted for in any manner whatsoever, or

(b) any additional contributions, over and above the amount under item (a) above, made by the company as part of such promise or offer,

shall be treated
as a deposit;

(d) "depositor" means,-

(i) any member of the company who has made a deposit with the company in accordance with the provisions of sub-section (2) of section 73 of the Act, or

(ii) any person who has made a deposit with a public company in accordance with the provisions of section 76 of the Act;

(e) "eligible company" means a public company as referred to in sub-section (1) of section 76, having a net worth of not less than one hundred crore rupees or a turnover of not less than five hundred crore rupees and which has obtained the prior consent of the company in general meeting by means of a special resolution and also filed the said resolution with the Registrar of Companies before making any invitation to the Public for acceptance of deposits:

Provided that an eligible company, which is accepting deposits within the limits specified under clause (c) of sub-section (1) of section 180, may accept deposits by means of an ordinary resolution;

(f) "fees" means fees as specified in the Companies (Registration Offices and Fees) Rules, 2014;

(g) "Form" or "e-Form" means a form set forth in Annexure to these rules which shall be used for the matter to which it relates;

(h) "section" means section of the Act;

(i) "trustee" means the trustee as defined in section 3 of the Indian Trusts Act, 1882 (12 of 1882).

(2) Words and expressions used in these rules but not defined and defined in the Act or in the Reserve Bank of India Act, 1934 (2 of 1934) or in the Companies (Specification of definitions details) Rules, 2014, shall have the meanings respectively assigned to them in the said Acts or in the said rules.

3. Terms and conditions of acceptance of deposits by companies.- (1) On and from the commencement of these rules,—

(a) no company referred to in sub-section (2) of section 73 and no eligible company shall accept or renew any deposit, whether secured or unsecured, which is repayable on demand or upon receiving a notice within a period of less than six months or more than thirty-six months from the date of acceptance or renewal of such deposit:

Provided that a company may, for the purpose of meeting any of its short-term requirements of funds, accept or renew such deposits for repayment earlier than six months from the date of deposit or renewal, as the case may be, subject to the condition that-

(a) such deposits shall not exceed ten per cent. of the aggregate of the paid up share capital and free reserves of the company, and

(b) such deposits are repayable not earlier than three months from the date of such deposits or renewal thereof.

(2) Where depositors so desire, deposits may be accepted in joint names not exceeding three, with or without any of the clauses, namely, "Jointly", "Either or Survivor", "First named or Survivor", "Anyone or Survivor".

(3) No company referred to in sub-section (2) of section 73 shall accept or renew any deposit from its members, if the amount of such deposits together with the amount of other deposits outstanding as on the date of acceptance or renewal of such deposits exceeds twenty five per cent. of the aggregate of the paid-up share capital and free reserves of the company.

(4) No eligible company shall accept or renew-

(a) any deposit from its members, if the amount of such deposit together with the amount of deposits outstanding as on the date of acceptance or renewal of such deposits from members exceeds ten per cent. of the aggregate of the paid-up share capital and free reserves of the company;

(b) any other deposit, if the amount of such deposit together with the amount of such other deposits, other than the deposit referred to in clause (a), outstanding on the date of acceptance or renewal exceeds twenty-five per cent. of aggregate of the paid-up share capital and free reserves of the company.

(5) No Government company eligible to accept deposits under section 76 shall accept or renew any deposit, if the amount of such deposits together with the amount of other deposits outstanding as on the date of acceptance or renewal exceeds thirty five per cent. of the aggregate of its paid up share capital and free reserves of the company.

(6) No company referred to in sub-section (2) of section 73 or any eligible company shall invite or accept or renew any deposit in any form, carrying a rate of interest or pay brokerage thereon at a rate

exceeding the maximum rate of interest or brokerage prescribed by the Reserve Bank of India for acceptance of deposits by non-banking financial companies.

Explanation:- For the purposes of this sub-rule, it is hereby clarified that the person who is authorised, in writing, by a company to solicit deposits on its behalf and through whom deposits are actually procured shall only be entitled to the brokerage and payment of brokerage to any other person for procuring deposits shall be deemed to be in violation of these rules.

(7) The company shall not reserve to itself either directly or indirectly a right to alter, to the prejudice or disadvantage of the depositor, any of the terms and conditions of the deposit, deposit trust deed and deposit insurance contract after circular or circular in the form of advertisement is issued and deposits are accepted.

4. Form and particulars of advertisements or circulars.- (1) Every company referred to in sub-section (2) of section 73 intending to invite deposit from its members shall issue a circular to all its members by registered post with acknowledgement due or speed post or by electronic mode in Form **DPT-1**:

Provided that in addition to issue of such circular to all members in the manner specified above, the circular may be published in English language in an English newspaper and in vernacular language in a vernacular newspaper having wide circulation in the State in which the registered office of the company is situated.

(2) Every eligible company intending to invite deposits shall issue a circular in the form of an advertisement in Form **DPT-1** for the

purpose in English language in an English newspaper and in vernacular language in one vernacular newspaper having wide circulation in the State in which the registered office of the company is situated.

(3) Every company inviting deposits from the public shall upload a copy of the circular on its website, if any.

(4) No company shall issue or allow any other person to issue or cause to be issued on its behalf, any circular or a circular in the form of advertisement inviting deposits, unless such circular or circular in the form of advertisement is issued on the authority and in the name of the Board of directors of the company.

(5) No circular or a circular in the form of advertisement shall be issued by or on behalf of a company unless, not less than thirty days before the date of such issue, there has been delivered to the Registrar for registration a copy thereof signed by a majority of the directors of the company as constituted at the time the Board approved the circular or circular in the form of advertisement, or their agents, duly authorised by them in writing.

(6) A circular or circular in the form of advertisement issued shall be valid until the expiry of six months from the date of closure of the financial year in which it is issued or until the date on which the financial statement is laid before the company in annual general meeting or, where the annual general meeting for any year has not been held, the latest day on which that meeting should have been held in accordance with the provisions of the Act, whichever is earlier, and a fresh circular or circular in the form of advertisement shall be issued, in

each succeeding financial year, for inviting deposits during that financial year.

Explanation: For the purpose of this rule, the date of the issue of the newspaper in which the advertisement appears shall be taken as the date of issue of the advertisement and the effective date of issue of circular shall be the date of dispatch of the circular.

5. Manner and extent of deposit insurance.- (1) Every company referred to in sub-section (2) of section 73 and every other eligible company inviting deposits shall enter into a contract for providing deposit insurance at least thirty days before the issue of circular or advertisement or at least thirty days before the date of renewal, as the case may be.

Explanation- For the purposes of this sub-rule, the amount as specified in the deposit insurance contract shall be deemed to be the amount in respect of both principal amount and interest due thereon.

(2) The deposit insurance contract shall specifically provide that in case the company defaults in repayment of principal amount and interest thereon, the depositor shall be entitled to the repayment of principal amount of deposits and the interest thereon by the insurer up to the aggregate monetary ceiling as specified in the contract:

Provided that in the case of any deposit and interest not exceeding twenty thousand rupees, the deposit insurance contract shall provide for payment of the full amount of the deposit and interest and in the case of any deposit and the interest thereon in excess of twenty thousand rupees, the deposit insurance contract shall provide

for payment of an amount not less than twenty thousand rupees for each depositor.

(3) The amount of insurance premium paid on the insurance of such deposits shall be borne by the company itself and shall not be recovered from the depositors by deducting the same from the principal amount or interest payable thereon.

(4) If any default is made by the company in complying with the terms and conditions of the deposit insurance contract which makes the insurance cover ineffective, the company shall either rectify the default immediately or enter into a fresh contract within thirty days and in case of non-compliance, the amount of deposits covered under the deposit insurance contract and interest payable thereon shall be repaid within the next fifteen days and if such a company does not repay the amount of deposits within said fifteen days it shall pay fifteen per cent. interest per annum for the period of delay and shall be treated as having defaulted and shall be liable to be punished in accordance with the provisions of the Act.

6. Creation of security.- (1) For the purposes of providing security, every company referred to in sub-section (2) of section 73 and every eligible company inviting secured deposits shall provide for security by way of a charge on its assets as referred to in Schedule III of the Act excluding intangible assets of the company for the due repayment of the amount of deposit and interest thereon for an amount which shall not be less than the amount remaining unsecured by the deposit insurance:

Provided that in the case of deposits which are secured by the charge on the assets referred to in Schedule III of the Act excluding

intangible assets, the amount of such deposits and the interest payable thereon shall not exceed the market value of such assets as assessed by a registered valuer.

Explanation. I - For the purposes of this sub-rule it is clarified that the company shall ensure that the total value of the security either by way of deposit insurance or by way of charge or by both on company's assets shall not be less than the amount of deposits accepted and the interest payable thereon.

Explanation. II- For the purposes of proviso to sub-clause (ix) of clause (c) of sub-rule (1) of rule 2 and this sub-rule, it is hereby clarified that pending notification of sub-section (1) of section 247 of the Act and finalisation of qualifications and experience of valuers, valuation of stocks, shares, debentures, securities etc. shall be conducted by an independent merchant banker who is registered with the Securities and Exchange Board of India or an independent chartered accountant in practice having a minimum experience of ten years.

(2) The security (not being in the nature of a pledge) for deposits as specified in sub-rule (1) shall be created in favour of a trustee for the depositors on:

- (a) specific movable property of the company, or
- (b) specific immovable property of the company wherever situated, or any interest therein.

7. Appointment of trustee for depositors.- (1) No company referred to in sub-section (2) of section 73 or any eligible company shall issue a circular or advertisement inviting secured deposits unless

the company has appointed one or more trustees for depositors for creating security for the deposits:

Provided that a written consent shall be obtained from the trustee for depositors before their appointment and a statement shall appear in the circular or circular in the form of advertisement with reasonable prominence to the effect that the trustees for depositors have given their consent to the company to be so appointed.

(2) The company shall execute a deposit trust deed in Form **DPT-2** at least seven days before issuing the circular or circular in the form of advertisement.

(3) No person including a company that is in the business of providing trusteeship services shall be appointed as a trustee for the depositors, if the proposed trustee -

(a) is a director, key managerial personnel or any other officer or an employee of the company or of its holding, subsidiary or associate company or a depositor in the company;

(b) is indebted to the company, or its subsidiary or its holding or associate company or a subsidiary of such holding company;

(c) has any material pecuniary relationship with the company;

(d) has entered into any guarantee arrangement in respect of principal debts secured by the deposits or interest thereon;

(e) is related to any person specified in clause (a) above.

(4) No trustee for depositors shall be removed from office after the issue of circular or advertisement and before the expiry of his term

except with the consent of all the directors present at a meeting of the board.

Provided that in case the company is required to have independent directors, at least one independent director shall be present in such meeting of the Board

8. Duties of trustees.- It shall be the duty of every trustee for depositors to-

(a) ensure that the assets of the company on which charge is created together with the amount of deposit insurance are sufficient to cover the repayment of the principal amount of secured deposits outstanding and interest accrued thereon;

(b) satisfy himself that the circular or advertisement inviting deposits does not contain any information which is inconsistent with the terms of the deposit scheme or with the trust deed and is in compliance with the rules and provisions of the Act;

(c) ensure that the company does not commit any breach of covenants and provisions of the trust deed;

(d) take such reasonable steps as may be necessary to procure a remedy for any breach of covenants of the trust deed or the terms of invitation of deposits;

(e) take steps to call a meeting of the holders of depositors as and when such meeting is required to be held;

- (f) supervise the implementation of the conditions regarding creation of security for deposits and the terms of deposit insurance;
- (g) do such acts as are necessary in the event the security becomes enforceable;
- (h) carry out such acts as are necessary for the protection of the interest of depositors and to resolve their grievances.

9. Meeting of depositors.- The trustee for depositors shall call a meeting of all the depositors on-

- (a) requisition in writing signed by at least one-tenth of the depositors in value for the time being outstanding;
- (b) the happening of any event, which constitutes a default or which, in the opinion of the trustee for depositors, affects the interest of the depositors.

10. Form of application for deposits.- (1) On and from the commencement of these rules, no company shall accept, or renew any deposit, whether secured or unsecured, unless an application, in such form as specified by the company, is submitted by the intending depositor for the acceptance of such deposit.

- (2) The form of application referred to in sub-rule (1) shall contain a declaration by the intending depositor to the effect that the deposit is not being made out of any money borrowed by him from any other person.

11. Power to nominate.- Every depositor may, at any time, nominate any person to whom his deposits shall vest in the event of his death and the provisions of section 72 shall, as far as may be, apply to the nomination made under this rule.

12. Furnishing of deposit receipts to depositors.- (1) Every company shall, on the acceptance or renewal of a deposit, furnish to the depositor or his agent a receipt for the amount received by the company, within a period of twenty one days from the date of receipt of money or realisation of cheque or date of renewal.

(2) The receipt referred to in sub-rule (1) shall be signed by an officer of the company duly authorised by the Board in this behalf and shall state the date of deposit, the name and address of the depositor, the amount received by the company as deposit, the rate of interest payable thereon and the date on which the deposit is repayable.

13. Maintenance of liquid assets and creation of deposit repayment reserve account.- Every company referred to in sub-section (2) of section 73 and every eligible company shall on or before the 30th day of April of each year deposit the sum as specified in clause (c) of the said sub-section with any scheduled bank and the amount so deposited shall not be utilised for any purpose other than for the repayment of deposits:

Provided that the amount remaining deposited shall not at any time fall below fifteen per cent. of the amount of deposits maturing, until the end of the current financial year and the next financial year.

14. Registers of deposits.- (1) Every company accepting deposits shall maintain at its registered office one or more separate registers

for deposits accepted or renewed, in which there shall be entered separately in the case of each depositor the following particulars, namely:-

- (a) name, address and PAN of the depositor/s;
- (b) particulars of guardian, in case of a minor;
- (c) particulars of the nominee;
- (d) deposit receipt number;
- (e) date and the amount of each deposit;
- (f) duration of the deposit and the date on which each deposit is repayable;
- (g) rate of interest or such deposits to be payable to the depositor;
- (h) due date for payment of interest;
- (i) mandate and instructions for payment of interest and for non-deduction of tax at source, if any;
- (j) date or dates on which the payment of interest shall be made;
- (k) details of deposit insurance including extent of deposit insurance;
- (l) particulars of security or charge created for repayment of deposits;
- (m) any other relevant particulars;

(2) The entries specified in sub-rule (1) shall be made within seven days from the date of issuance of the receipt duly authenticated by a director or secretary of the company or by any other officer authorised by the Board for this purpose.

(3) The register referred to in sub-rule (1) shall be preserved in good order for a period of not less than eight years from the financial year in which the latest entry is made in the register.

15. General provisions regarding premature repayment of deposits.- Where a company makes a repayment of deposits, on the request of the depositor, after the expiry of a period of six months from the date of such deposit but before the expiry of the period for which such deposit was accepted, the rate of interest payable on such deposit shall be reduced by one per cent. from the rate which the company would have paid had the deposit been accepted for the period for which such deposit had actually run and the company shall not pay interest at any rate higher than the rate so reduced :

Provided that nothing contained in this rule shall apply to the repayment of any deposit before the expiry of the period for which such deposit was accepted by the company, if such repayment is made solely for the purpose of—

- (a) complying with the provisions of rule 3; or
- (b) providing war risk or other related benefits to the personnel of the naval, military or air forces or to their families, on an application made by the associations or societies formed by such personnel, during the period of emergency declared under article 352 of the Constitution :

Provided further that where a company referred to in under sub- section (2) of section 73 or any eligible company permits a depositor to renew his deposit, before the expiry of the period for which such deposit was accepted by the company, for availing of a higher rate of interest, the company

shall pay interest to such depositor at the higher

rate if such deposit is renewed in accordance with the other provisions of these rules and for a period longer than the unexpired period of the deposit.

Explanation: For the purposes of this rule, where the period for which the deposit had run contains any part of a year, then, if such part is less than six months, it shall be excluded and if such part is six months or more, it shall be reckoned as one year.

16. Return of deposits to be filed with the Registrar.- Every company to which these rules apply, shall on or before the 30th day of June, of every year, file with the Registrar, a return in Form **DPT-3** along with the fee as provided in Companies (Registration Offices and Fees) Rules, 2014 and furnish the information contained therein as on the 31st day of March of that year duly audited by the auditor of the company.

17. Penal rate of interest.- Every company shall pay a penal rate of interest of eighteen per cent. per annum for the overdue period in case of deposits, whether secured or unsecured, matured and claimed but remaining unpaid.

18. Power of Central Government to decide certain questions.-
If any question arises as to the applicability of these rules to a particular company, such question shall be decided by the Central Government in consultation with the Reserve Bank of India.

19. Applicability of sections 73 and 74 to eligible companies.-
Pursuant to provisions of sub-section (2) of section 76 of the Act, the provisions of sections 73 and 74 shall, mutatis mutandis, apply to acceptance of deposits from public by eligible companies.

Explanation.- For the purposes of this rule, it is hereby clarified that in case of a company which had accepted or invited public deposits under the relevant provisions of the Companies Act, 1956 and rules made under that Act (hereinafter known as "Earlier Deposits") and has been repaying such deposits and interest thereon in accordance with such provisions, the provisions of clause (b) of sub-section (1) of section 74 of the Act shall be deemed to have been complied with if the company complies with requirements under the Act and these rules and continues to repay such deposits and interest due thereon on due dates for the remaining period of such deposit in accordance with the terms and conditions and period of such Earlier Deposits and in compliance with the requirements under the Act and these rules;

Provided further that the fresh deposits by every eligible company shall have to be in accordance with the provisions of Chapter V of the Act and these rules;

20. Statement regarding deposits existing as on the date of commencement of the Act.- For the purposes of clause (a) of sub-section (1) of section 74, the statement shall be in Form **DPT-4**.

21. Punishment for contravention.- If any company referred to in sub-section (2) of section 73 or any eligible company inviting deposits or any other person contravenes any provision of these rules for which no punishment is provided in the Act, the company and every officer of the company who is in default shall be punishable with fine which may extend to five thousand rupees and where the contravention is a continuing one, with a further fine which may extend to five hundred rupees for every day after the first day during which

the contravention continues.

Annexure

FORM DPT-1

[Type text]

**CIRCULAR OR CIRCULAR IN THE FORM OF ADVERTISEMENT
INVITING DEPOSITS**

*[Pursuant to section 73 (2)(a) and section 76 and rule 4(1) and 4(2)
of the Companies (Acceptance of Deposits) Rules, 2014]*

The circular or circular in the form of advertisement shall contain the following:

1. GENERAL INFORMATION

- a. Name, address, website and other contact details of the company;
- b. Date of incorporation of the company;
- c. Business carried on by the company and its subsidiaries with the details of branches or units, if any;
- d. Brief particulars of the management of the company;
- e. Names, addresses, DIN and occupations of the directors;
- f. Management's perception of risk factors;
- g. Details of default, including the amount involved, duration of default and present status, in repayment of –
 - i) statutory dues;
 - ii) debentures and interest thereon;
 - iii) loan from any bank or financial institution and interest thereon.

2. PARTICULARS OF THE DEPOSIT SCHEME

- a. Date of passing of board resolution;
- b. Date of passing of resolution in the general meeting authorizing the invitation of such deposits;
- c. Type of deposits, i.e., whether secured or unsecured;
- d. Amount which the company can raise by way of deposits as per the Act and the rules made thereunder, and the

- aggregate of deposits actually held on the last day of the immediately preceding financial year and on the date of issue of the Circular or advertisement and amount of deposit proposed to be raised and amount of deposit repayable within the next twelve months ;
- e. Terms of raising of deposits : Duration, Rate of interest, mode of payment and repayment;
 - f. Proposed time schedule mentioning the date of opening of the Scheme and the time period for which the circular or advertisement is valid;
 - g. Reasons or objects of raising the deposits;
 - h. Credit rating obtained; Name of the Credit Rating Agencies, Rating obtained, Meaning of the rating obtained, Date on which rating was obtained.
 - i. Extent of deposit insurance, ; Name of the Insurance Company, terms of the insurance coverage, duration of coverage, extent of coverage, procedure for claim in case of default etc.
 - j. Short particulars of the charge created or to be created for securing such deposits, if any;
 - k. Any financial or other material interest of the directors, promoters or key managerial personnel in such deposits and the effect of such interest in so far as it is different from the interests of other persons.

3. DETAILS OF ANY OUTSTANDING DEPOSITS

- a. Amount Outstanding;
- b. Date of acceptance;
- c. Total amount accepted;
- d. Rate of interest;
- e. Total number of depositors;

- f. Default, if any, in repayment of deposits and payment of interest thereon, if any, including number of depositors, amount and duration of default involved;
- g. Any waiver by the depositors, of interest accrued on deposits;

4. FINANCIAL POSITION OF THE COMPANY

- a. Profits of the company, before and after making provision for tax, for the three financial years immediately preceding the date of issue of circular or advertisement;
- b. Dividends declared by the company in respect of the said three financial years; interest coverage ratio for last three years (Cash profit after tax plus interest paid or interest paid)
- c. A summary of the financial position of the company as in the three audited balance sheets immediately preceding the date of issue of circular or advertisement;
- d. Audited Cash Flow Statement for the three years immediately preceding the date of issue of circular or advertisement;
- e. Any change in accounting policies during the last three years and their effect on the profits and the reserves of the company.

5. A DECLARATION BY THE DIRECTORS THAT-

- a. the company has not defaulted in the repayment of deposits accepted either before or after the commencement of the Act or payment of interest there on;

- b. the board of directors have satisfied themselves fully with respect to the affairs and prospects of the company and that they are of the opinion that having regard to the estimated future financial position of the company, the company will be able to meet its liabilities as and when they become due and that the company will not become insolvent within a period of one year from the date of issue of the circular or advertisement;
- c. the company has complied with the provisions of the Act and the rules made thereunder;
- d. the compliance with the Act and the rules does not imply that repayment of deposits is guaranteed by the Central Government;
- e. the deposits accepted by the company before the commencement of the Act have been repaid (or will be repaid along with interest within____days (days to be specified) and until they are repaid, they shall be treated as unsecured and ranking pari passu with other unsecured liabilities).
- f. In case of any adverse change in credit rating, depositors will be given a chance to withdraw deposits without any penalty.
- g. the deposits shall be used only for the purposes indicated in the Circular or circular in the form of advertisement;
- h. the deposits accepted by the company (other than the secured deposits, if any, aggregate amount of which to

be indicated) are unsecured and rank pari passu with other unsecured liabilities of the company.

Form DPT-2 Deposit

Trust Deed

*[Pursuant to rule 7(2) of the Companies (Acceptance of Deposits)
Rules, 2014]*

The deposit trust deed shall, inter alia, contain the following:-

DESCRIPTION OF DEPOSIT SCHEME -

1. Covenants stating the purpose of raising finance through the deposit scheme ;
2. Details of deposit scheme as regards amount, tenure, interest or coupon rate, periodicity of payment, mode of payment and period of redemption;
3. An undertaking by the company to pay the interest and principal amount of such deposits to the Deposit holders as and when it becomes due, as per the terms of the scheme ;
4. Covenants stating the terms of redemption of the deposits in terms of the scheme to the deposit holders, options available, and debt equity ratio and debt service coverage ratio, if applicable.

DETAILS OF CHARGE CREATED:-

1. Nature of charge created;
2. Rank of charge created viz. first, second, pari passu, residual, etc;

3. Minimum security cover to be provided;
4. Asset(s) on which charge is created;
5. Other particulars of the charge, e.g., time period of charge, rate of interest, name of the charge holder;
6. Provision for subsequent valuation;
7. Undertaking by the company not to create further charge or encumbrance over the trust property without the approval of the trustee;
8. A statement that the company may hold and enjoy all the mortgaged premises and carry on the business of the company until the security becomes enforceable.

DETAILS OF DEPOSIT INSURANCE

1. Name of the insurer;
2. Amount of the insurance cover;
2. Other terms and conditions governing deposit insurance contract.

PARTICULARS OF THE APPOINTMENT OF DEPOSIT TRUSTEE(S):-

1. The conditions for the appointment, resignation and removal of such trustee, which shall ensure that-
 - (a) the appointment of the trustee must be confirmed by the resolution passed by the Board of Directors.
 - (b) any removal of a trustee and subsequent appointment of a substitute trustee by the company must also be approved by the Board of Directors.
 - (c) the casual vacancy, if any, arising in the office of the

trustees, shall be filled by the board.

2. Remuneration, legal cost, travelling and other expenses payable to the trustee(s) for their services; and
3. Powers and duties of the trustee.

REPORTING REQUIREMENTS

A covenant to the effect that:-

1. the company will carry on its business in a proper and efficient manner with due diligence and efficiency;
2. the company will give to the trustee any information to the extent required by law relating to business, mortgage property and affairs of the company which the trustee may require in order to discharge its duties and obligations as trustee under the trust deed;
3. the company will not utilize any portion of the deposit for purposes other than those for which the same are accepted;
4. the company will inform the trustee of any material changes in the existing management set up;
5. the company will not declare any dividend to the shareholders in any year until the company has paid or made satisfactory arrangements for the payment of the principal amounts of matured deposits and interest due on the deposits; and
6. the company shall immediately notify the trustee if it becomes aware of any event of default or any other circumstance which

may prejudice the interests of the deposit holders.

EVENTS OF DEFAULTS:-

1. Events which may invite actions by the deposit trustee shall include the following events:
 - a. If the company commits default in the payment of any interest and principal which ought to be paid in accordance with the terms of the acceptance of deposits;
 - b. If the company without the consent of deposit holders ceases to carry on its business or gives notice of its intention to do so;
 - c. If an order has been made by the Court or a special resolution has been passed by the members of the company for winding up of the company;
 - d. If any breach of the terms of the circular or advertisement inviting deposits or of the covenants of this deed is committed;
 - e. If the company creates or attempts to create any further charge on the mortgaged premises or any part thereof without the prior approval of the trustees or deposit holders;
 - f. If the company fails to comply with provisions of the Act;
 - g. If the Trustees have reasonable grounds to conclude that the security of the deposit holders is in jeopardy.
2. Covenant to the effect that in case of the security becoming enforceable , the trustees shall enter into and take possession

of the property on which charge is created and shall, in consultation with the other charge holders forthwith take steps to determine whether the business of the company may be allowed to be carried on, the steps to be taken for changes in management of the company, if any, actions necessary for protection of the mortgaged property and other steps required for protecting the interests of the depositors.

3. Covenant to the effect that the trustees may lodge a claim under insurance for payment to depositors in terms of deposit insurance.
4. Covenant to the effect that the balance proceeds of any sale of the mortgaged premises shall, after setting off of all costs, charges and expenses incurred for the sale and payment of interest and the principal money due to deposit holders, be paid to the company or its assignee

MISCELLANEOUS

1. The conditions under which the provisions of the trust deed or the terms and conditions of the deposits may be modified;
2. The mode of service of notices and other documents on the borrower company, the trustee and the holders of the deposits;
3. The borrower company to be responsible for paying any stamp duty on the trust deed or the deposits (if applicable);
4. Provisions regarding the meeting of the deposit holders

Form DPT-3

Return of deposits

*[Pursuant to rule 16 of the Companies (Acceptance of Deposits) Rules,
2014]*

1.(a) CIN:

(b) GLN:

2. (a) Name of the company:

(b) Registered office address:

(c) E-mail Id:

3. Whether the company is

Public company

Private company

4. Whether the company is a government company:

YES

NO

5. Objects of the company:

6. (a) Date of issue of advertisement or circular:

(b) Date of last closing of accounts:

(c) Date of expiry of validity of advertisement or circular:

7. Net Worth as per the latest audited balance sheet preceding the date of the return-

- (a) (i) Paid up share capital
- (ii) Free reserves
- (b) (i) Accumulated loss
- (ii) Balance of deferred revenue expenditure
- (iii) Accumulated unprovided depreciation
- (iv) Miscellaneous expense and preliminary expenses
- (v) Other intangible assets

(c) Net worth (a-b)

(d) Maximum limit of deposits (i.e, 35% of the above in case of Government Company or 25% in case of others)

8. Particulars of deposits(to be furnished in respect of deposits from shareholders and others separately)

- (a) Amount of existing deposits as at 1st April
- (b) Amount of deposits accepted or renewed during the year
 - (a) Secured deposits
 - (b) Unsecured deposits
- (c) Amount of deposits repaid during the year
- (d) Balance of deposits outstanding at the end of the year (a+b-c)

9. Details of outstanding deposits:

Particulars	Date of receipt of deposit	Rate of interest	Repayable after

10. (a) Amount of deposits that have matured but not claimed:
 (b) Amount of deposits that have matured and claimed but not paid:

11. Particulars of liquid assets

- (a) Amount of deposits maturing before 31st March next year and following next year:
 (b) Amount required to be invested in liquid assets:
 (c) Details of liquid assets-

	Date of investment/ deposit	Amount		
(a) Amount in current or other deposits account, free from charge or lien, with any scheduled bank				
(b) Unencumbered securities of Central/State Government				
Face value				
Market value				
(c) Unencumbered trust securities				
Face value				
Market value				

12. Particulars of deposit insurance:

- (a) Date of entering into deposit insurance contract
- (b) Name of the insurer
- (c) Premium payable
- (d) Premium paid upto:
- (e) Maximum ceiling limit for every depositor

13. Particulars of charge

- (a) Date of entering into trust deed
- (b) Name of the trustee
- (c) Short particulars of the property on which charge is created for securing depositors
- (d) Value of the property

Signature

Date:

Place:

Attachment:

1. Auditor's certificate;
2. Deposit insurance contract;
3. Copy of trust deed;
4. Copy of instrument creating charge;
5. List of depositors indicating name, address, amount deposited, repaid during the year and outstanding, interest due, paid and payable as at the close of the Financial Year and separately indicating deposits not yet matured, matured, claimed and paid and matured, claimed but not paid and matured but not claimed for payment. List of deposits matured, cheques issued but not yet cleared to be shown separately.
6. Optional attachment, if any.

Form DPT-4

**Statement regarding deposits existing on the commencement
of the Act**

*[Pursuant to rule 20 of the Companies (Acceptance of Deposits) Rules,
2014]*

1. (a) CIN:

(b) GLN:

2. (a) Name of the company:

(b) Registered office address:

(c) E-mail Id:

3. Whether the company is

Public company

Private company

4. Whether the company is a government company:

YES

NO

5. Total deposits outstanding as on the commencement of this Act:

(a) amount (in Rs)

(b) number of depositors

6. Details of total deposits mentioned at 5 above under following
heads (amount in Rs)

(a) deposits due but not paid;

(b) interest due thereon but not paid;

(c) deposits due but not claimed;

(d) interest due thereon but not claimed;

(e) deposits not yet due for repayment;

7. Deposits due for repayment in next three months.

8. Arrangements made for repayment of deposits due for repayment.

Signature

Date:

Place:

Attachment:

1. Auditor's certificate;
2. List of depositors indicating name, address, amount deposited, repaid during the year and outstanding, interest due, paid and payable as at the close of the Financial Year and separately indicating deposits not yet matured, matured, claimed and paid and matured, claimed but not paid and matured but not claimed for payment. List of deposits matured, cheques issued but not yet cleared to be shown separately.
3. Optional attachment.

RULES ON CHAPTER VI

REGISTRATION OF CHARGES

G.S.R(E).- In exercise of the powers conferred under sections 77, 78, 79, 81, 82, 83, 84, 85, 87 read with section 469 of the Companies Act, 2013 (18 of 2013) and in supersession of the Companies (Central Government's) General Rules and Forms, 1956 or any other relevant rules prescribed under the Companies Act, 1956 (1 of 1956) on matters covered under these rules, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely: -

1. Short title and commencement.- (1) These rules may be called the Companies (**Registration of Charges**) Rules, 2014.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.- (1) In these rules, unless the context otherwise requires,-

- (a) "Act" means the Companies Act, 2013 (18 of 2013);
- (b) "Annexure" means the Annexure appended to these rules;
- (c) "Fees" means the fees as specified in the Companies (Registration offices and fees) Rules, 2014;
- (d) "Form" or "eforms" means form set forth in Annexure to these rules which shall be used for the matter to which it relates;
- (e) "Regional Director" means the person appointed by the Central Government in the Ministry of Corporate Affairs as a Regional 'Director;
- (f) "section" means the section of the Act.

(2) Words and expressions used in these rules but not defined and defined in the Act or in Companies (Specification of definitions details) Rules, 2014 shall have the meanings respectively assigned to them in the Act and said rules.

3. Registration of creation or modification of charge. (1) For registration of charge as provided in sub-section (1) of section 77, section 78 and section 79, the particulars of the charge together with a copy of the instrument, if any, creating or modifying the charge in **Form No.CHG-1** (for other than Debentures) or **Form No.CHG-9** (for debentures including rectification), as the case may be, duly signed by the company and the charge holder and filed with the Registrar within a period of thirty days of the date of creation or modification of charge along with the fee.

(2) If the particulars of a charge are not filed within the aforesaid period, but filed within a period of three hundred days of the date of such creation or modification, the additional fee shall be levied.

(3) If the company fails to register the particulars of the charge with the Registrar within the period of thirty days of its creation or modification, the particulars of the charge together with a copy of the instrument, if any, creating or modifying such charge may be filed by the charge-holder, in **Form No.CHG-1** or **Form No.CHG-9**, as the case may be, duly signed along with fee.

(4) A copy of every instrument evidencing any creation or modification of charge and required to be filed with the Registrar in pursuance of section 77, 78 or 79 shall be verified as follows-

(a) where the instrument or deed relates solely to the property situated outside India, the copy shall be verified by a certificate issued either under the seal of the company, or under the hand of any director or company secretary of the company or an authorised officer of the charge

holder or under the hand of some person other than the company who is interested in the mortgage or charge;

- (b) where the instrument or deed relates, whether wholly or partly, to the property situated in India, the copy shall be verified by a certificate issued under the hand of any director or company secretary of the company or an authorised officer of the charge holder.

4. Condonation of delay by Registrar.-(1) The Registrar may, on being satisfied that the company had sufficient cause for not filing the particulars and instrument of charge, if any, within a period of thirty days of the date of creation of the charge, allow the registration of the same after thirty days but within a period of three hundred days of the date of such creation of charge or modification of charge on payment of additional fee.

(2) The application for delay shall be made in **Form No.CHG-10** and supported by a declaration from the company signed by its secretary or director that such belated filing shall not adversely affect rights of any other intervening creditors of the company.

5. Application of rules in certain matters.- The provisions of rule 4 shall apply, mutatis mutandis, to the registration of charge on any property acquired subject to such charge and modification of charge under section 79 of the Act.

6. Certificate of registration. -(1) Where a charge is registered with the Registrar under sub-section (1) of section 77 or section 78, he shall issue a certificate of registration of such charge in **Form No.CHG-2**

(2) Where the particulars of modification of charge is registered under section 79, the Registrar shall issue a certificate of modification of charge in Form No. **CHG-3**

(3) The certificate issued by the Registrar under sub-rule (1) and sub-rule (2) shall be conclusive evidence that the requirements of Chapter VI of the Act and the rules made thereunder as to registration of creation or modification of charge, as the case may be, have been complied with.

7. Register of charges to be kept by the Registrar.- (1) The particulars of charges maintained on the Ministry of Corporate Affairs portal (www.mca.gov.in/MCA21) shall be deemed to be the register of charges for the purposes of section 81 of the Act.

(2) The register shall be open to inspection by any person on payment of fee.

8. Satisfaction of charge.- (1) A company shall within a period of thirty days from the date of the payment or satisfaction in full of any charge registered under Chapter VI, give intimation of the same to the Registrar in Form No. **CHG-4** along with the fee.

(2) Where the Registrar enters a memorandum of satisfaction of charge in full in pursuance of section 82 or 83, he shall issue a certificate of registration of satisfaction of charge in Form No. **CHG-5**.

9. Intimation of appointment of Receiver or Manager.- The notice of appointment or cessation of a receiver of, or of a person to manage, the property, subject to charge, of a company shall be filed with the Registrar in Form No. **CHG-6** along with fee.

10. Company's register of charges.- (1) Every company shall keep at its registered office a register of charges in Form No. **CHG.7** and enter therein particulars of all the charges registered with the Registrar on any of the property, assets or undertaking of the company and the particulars of any property acquired subject to a charge as well as particulars of any modification of a charge and satisfaction of charge.

(2) The entries in the register of charges maintained by the company shall be made forthwith after the creation, modification or satisfaction of charge, as the case may be.

(3) Entries in the register shall be authenticated by a director or the secretary of the company or any other person authorised by the Board for the purpose.

(4) The register of charges shall be preserved permanently and the instrument creating a charge or modification thereon shall be preserved for a period of eight years from the date of satisfaction of charge by the company.

11. Register open for inspection.- The register of charges and the instrument of charges kept by the company shall be open for inspection-

(a) by any member or creditor of the company without fees;

(b) by any other person on payment of fee.

12. Condonation of delay and rectification of register of charges.- (1) Where the instrument creating or modifying a charge is not filed within a period of three hundred days from the date of its creation (including acquisition of a property subject to a charge) or modification and where the satisfaction of the charge is not filed within thirty days from the date on which such payment of satisfaction, the Registrar shall not register the same unless the delay is condoned by the Central Government. 47

(2) The application for condonation of delay and for such other matters covered in sub-clause (a),(b) and (c) of clause (i) of sub-section (1) of section 87 of the Act shall be filed with the Central Government in Form No.**CHG-8** along with the fee.

(3) The order passed by the Central Government under sub-section (1) of section 87 of the Act shall be required to be filed with the Registrar in **Form No.INC.28** along with the fee as per the conditions stipulated in the said order.

File No. 01/10/2013 CL-V

(Renuka Kumar),
Joint Secretary to the Govt of India

Form No. CHG-2

Certificate of registration of charge.

[Pursuant to sections 77(1) and 78 of the Companies Act 2013 and sub-rule (1) of 6 of the Companies (Registration of Charges) Rules, 2014

Corporate identity number (CIN) or foreign company registration number of the company(FCRN) of the company:

GLN:

Name of the company:

Charge Identification No.:

This is to certify that pursuant to the provisions contained in Chapter VI of the Companies Act, 2013, the above mentioned charge dated the ____ day of _____ two thousand _____, created by the above named company/, on behalf of the company in favour of _____ to secure the amount of _____ rupees has been registered and assigned a Charge Identification Number as mentioned above in the Register of Charges, in accordance with the provisions contained in that behalf in Chapter VI of the said Act.

Given under my hand and seal, at(place), this _____ day of _____ two thousand _____.

Registrar of Companies

.....

Form No. CHG-3

Certificate of registration of modification of charge [Pursuant to section 79(b) of the Companies Act 2013 and sub-rule (2) of rule 6 of the Companies (Registration of Charges) Rules, 2014

Corporate identity number (CIN) or foreign company registration number (FCRN) of the company:

Name of the company:

Charge Identification No.:

This is to certify that pursuant to the provisions contained in Chapter VI of the Companies Act 2013, the above charge dated the..... Day of 20... created in favour ofto secure the amount of Rs._____has been modified in the following manner:

Brief particulars of the modification: (as appearing in Form No. 6.1 filed for modification of charge)

and the above modification has been registered and assigned a Charge Identification Number as mentioned above in the Register of Charges, in accordance with the provisions contained in that behalf in Chapter VI of the said Act.

Given under my hand at(place), this_____day of _____two thousand_____.

Registrar of Companies

Form No. CHG-5

Memorandum of satisfaction of charge

*Section 82/83 of the Companies Act 2013 and sub-rule (2) of rule 8
of the Companies (Registration of Charges) Rules, 2014*

1 (a) Corporate identity number (CIN) or foreign company
registration number (FCRN) of the company:

(b) GLN

2 (a) Name of the company:

(b) Charge Identification Number:

This is to certify that pursuant to the provisions contained in
Chapter VI of the Companies Act 2013, the above charge for Rs.
_____ only has been satisfied in full on day of
two thousand in accordance with the provisions
contained in that behalf in Chapter VI of the said Act.

Given under my hand and seal at _____ (place), this _____ day
of _____ two thousand _____.

Registrar of Companies

Form No. CHG-7

Register of charges

[Pursuant to section 85 sub-rule (1) of rule 10 of the Companies (Registration of Charges) Rules, 2014]

S.No	Charge ID	Date of creation of charge or date of acquisition of property subject to charge	Date of registration of creation of charge	Short description of the property charged
(1)	(2)	(3)	(4)	(5)

Period and amount secured by the charge	Names and addresses of the charge holder	Particulars of the terms and conditions of the charge	Description of the instrument creating the charge
(6)	(7)	(8)	(9)

Date of modification of charge	Date of registration of modification of charge	Description of the instrument modifying the charge	Particulars of modification
(10)	(11)	(12)	(13)

Date of satisfaction	Date of registration of satisfaction	Facts and date of condonation of delay, if any	Reasons for delay in filing for registration of creation, modification or satisfaction of the charge, if any
(14)	(15)	(16)	(17)

FORM NO. CHG. 1

[Pursuant to sections 77, 78 and 79 and pursuant to Section 384 read with 77, 78 and 79 of the Companies Act, 2013 and Rule 3 (1) of the Companies (Registration of Charges) Rules 2014]

Form Language English Hindi

Application for registration of creation, modification of charge (other than those related to debentures) including particulars of modification of charge by Asset Reconstruction Company in terms of Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002 (SARFAESI)

Refer the instruction kit for filing the form.

1. (a) *Corporate identity number (CIN) or foreign company registration number (FCRN) of the company Pre-fill
(b) Global Location Number (GLN) of company
2. (a) Name of the company
(b) Address of the registered office or principal place of business in
(c) email id of the company
3. (a) *This form is for registration of
 Creation of charge Modification of charge
(b) Charge ID of the charge to be modified.
(c) SRN of form INC.28
4. *Whether the applicant is The company The charge holder
5. Whether the form is being filed
(i) *Beyond 30 days but within 300 days from the date of creation or modification
Yes No
(ii) If yes, give reasons for the delay and mention the duration of delay
(iii) Beyond 300 days Yes No
(if yes an application will be required to be made to Central Government for
6. (a) Whether charge is modified in favour of asset reconstruction company (ARC) or assignee
 Yes No
(b) Whether charge holder is authorised to assign the charge as per the charge agreement Yes No
7. (a) *Date of the instrument creating or modifying the charge
(b) *Nature, description and brief particulars of the instrument(s) creating or modifying the charge
(c) *Whether charge is created or modified outside India Yes No

8. Type of charge

* (a) A charge on

Others

Floating charge

Goodwill

Trade mark

Motor Vehicle

Patent

(b) If others, specify

9. (a) * Whether consortium finance is involved

Yes No

No If Yes, enter Lead Banker's name

(b) * Whether joint charge is involved

(c) * Number of charge holder(s)

(Note: If more than one charge holder involved then attach the names of charge holders, details of extent to the charge, particulars of property charged, amount secured)

10. Particulars of the charge holder (in case charge is modified in favour of ARC or assignee, enter the particulars of ARC or assignee)

Category	thers, specify	Get List of Charge holders
If others, specify		
Name	ne I	
In case of o		
CIN, if applicable		Pre-fill
*Name		
Address *Li		
Line II		
*City		
*State		*ISO country code
Country		
*Pin code		
*e-mail id		

11. (a) *Amount secured by the charge (in Rs.)
 (In case the amount is in foreign currency, rupee equivalent to be stated)
 (b) Amount secured by the charge in words

(c) In case amount secured by the charge is in foreign currency,
 (In case of modification of charge, enter the amount secured by the charge after such modification)

() Brief particulars of the principal terms and conditions and extent and operation of the charge

12.) *Terms of repayment

- (a)) *Margin
- (b)) *Extent and operation of the charge
- (c)) Others
- (d)

(en case of acquisition of property, subjected to charge, furnish the details relating to the existing charge o e property so acquired

13. I _____ n

(a) Date of instrument creating or evidencing the charge
 (b) Date of acquisition of the _____
 property Amount of the _____

(c)
 (d)
 (e) _____
 hort particulars of the property or asset(s) charged (including

14. *S _____
 property)

(i) _____ 57

(ii)	

(iii)	
(iv)	
(v)	
(vi)	
(vii)	
(viii)	
(ix)	
(x)	

15. (a) *Whether any of the property or interest therein under reference is not registered in the name of the company Yes No

(b) If yes, name of the person in whose name it is registered

16. Date of creation/last modification prior to the present modification

17. Particulars of the present modification (please ensure that the

shall be displayed in the certificate of modification of charge)

Attachments

- (1) *Instrument(s) of creation or modification of charge;
- (2) Instrument(s) evidencing creation or modification of charge in case of acquisition of property which is already subject to charge together with the instrument evidencing such acquisitions;
- (3) Particulars of all joint charge holders;
- (4) Optional attachments, if any

Declaration

I am authorized by the Board of Directors of the Company vide resolution number *
*dated

to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete and as per the attached charge instrument(s) or document(s) and nothing material has been suppressed. A copy of the attached charge instrument(s) or document(s) is/ are available at the registered office or principal place of business in India of the company.

I further declare that:

59

- (a) the delay in filing the particulars of creation/modification, was accidental or due to inadvertence or some other sufficient cause and are or is not of a nature

- to prejudice the position of the charge holder, shareholders or creditors of the company;
- (b) no prejudice would be caused to the charge holder(s) or any other creditor(s) of the company, if the delay is condoned;
 - (c) the company has not created or modified any other charge(s) whatsoever on the assets of the company, since the creation / modification of the present charge, for which the application for condonation of delay is being filed;
 - (d) the company is carrying on the business as on the date of filing this application and no proceedings to wind-up the company have commenced or are pending against the company;
 - (e) there is no litigation proceedings pending before any court of law for which condonation of delay is being filed;
 - (f) the company has not applied for striking off the name of the company from the register of Registrar of Companies

To be digitally signed by

Director or manager or secretary or CEO or CFO (In case of an Indian company) or an authorised representative (In case of a foreign company)

DSC

Designation

DIN of the director; DIN or PAN of the manager or CEO
or CFO or authorised representative; or membership
number of company secretary

Declaration

I/we confirm that the attached charge instrument(s) or document(s) is/are true copies of the original which is/are available with the charge holder and/or assignee and all the information and particulars mentioned above are derived there from are concisely and correctly stated. I/we am/are duly authorised to sign this form.

To be digitally signed by DSC

Charge Holder
PAN of the charge
holder **DSC**

To be digitally signed by
ARC or assignee
PAN of the ARC or
assignee **DSC**

To be digitally signed by
Designat

ion PAN

Note: Attention is also drawn to provisions of Section 447, section 448 and 449 of the Companies Act, 2013 which provide for punishment for fraud, punishment for false statement and punishment for false evidence respectively.

FORM NO. CHG.4

[Pursuant to section 82(1) of the Companies Act, 2013 and Rule 8(1) of the Companies (Registration of charges) Rules 2014]

Particulars for satisfaction of charge thereof

Form Language English Hindi

Refer the instruction kit for filing the form

1. (a) *Corporate identity number (CIN) or foreign company registration number (FCRN) of the company Pre-fill
(b) Global location number (GLN) of company
2. (a) Name of the company ed office or principal place of business in
(b) Address of the register

(c) email ID of the company
3. *This form is for registration of Satisfaction of charge
4. (a) (i) *Whether the form is being filed beyond 30 days Yes No
If yes, give reasons for the delay and mention the duration of delay
(ii) *Whether the applicant is Company Charge holder
- (b) *SRN of Form CHG.4 filed for satisfaction of charge
- (c) *SRN of Form INC.28

7. *Date of Satisfaction of charge in full

Attachments

1. *Letter of the charge holder stating that the amount has been satisfied;
2. Order of the Central Government;
3. Optional attachment(s)

Declaration

┆ I am authorized by the Board of Directors of the Company vide resolution no.*
dated*

to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete and as per the attached charge instrument(s) or document(s) and nothing material has been suppressed.

┆ I further declare that:

1. the delay in filing the particulars of satisfaction, was accidental or due to inadvertence or some other sufficient cause and are or is not of a nature to prejudice the position of the charge holder, shareholders or creditors of the company;
2. no prejudice would be caused to the charge holder(s) or any other creditor(s) of the company, if the delay is
con
don
ed;
3. the company has not created or modified any other charge(s) whatsoever on the assets of the company, since the satisfaction of the present charge, for which the application for condonation of delay is being filed;
4. the company is carrying on the business as on the date of filing this application and no proceedings to wind-up the company have commenced or are pending against the company;
5. there is no litigation proceedings pending before any court of law for which

- condonation of delay is being filed;
6. the company has not applied for striking off the name of the company from the register of Registrar of Companies

To be digitally signed by **DSC Box**

Director or manager or company secretary or CEO or CFO (in case of an Indian company) or an authorised representative (in case of a foreign company)

Designat
ion

DIN of the director; or DIN or PAN of the manager or CEO or CFO or autho representative; or Membership number of the company secretary rised

Declaration

I/we confirm that the attached charge instrument(s) or document(s) is/are true copies of the original which is/are available with the charge holder and/or assignee and all the information and particulars mentioned above are derived there from are concisely and correctly stated. I/we am/are duly authorised to sign this form.

To be digitally signed by **DSC Box**

Charge Holder (financial institution or bank or

debenture holder etc.) PAN

Email ID

To be digitally signed by

ARC or DSC Box

assignee

PAN

Email ID

To be digitally signed by DSC Box

PAN

Designat

ion

Email ID

Note: Attention is also drawn to provisions of Section 447, section 448 and 449 of the Companies Act, 2013 which provide for punishment for fraud, punishment for false statement and punishment for false evidence respectively.

FORM NO. CHG.6

Notice of appointment or cessation of receiver or manager

[Pursuant to section 84(1) and pursuant to Section 384 of the Companies Act, 2013 and Rule 9 of the Companies (Registration of charges) Rules 2014]

1(a). * Corporate identity number (CIN) or foreign company registration number of the company

(b). Global location number (GLN) of company

2(a). Name of the company

(b) Address of the registered office or of the principal place of business in India of the company

4. Particulars of receiver or manager

(a). * Income-tax permanent account number (PAN)	<input type="text"/>
(b). * Name	<input type="text"/>
(c). * Address	Line I <input type="text"/> Line II <input type="text"/>
(d). * City	<input type="text"/>
(e). * State	<input type="text"/> <input type="button" value="v"/>
(f). * Country	<input type="text"/>
(g). * Pin code	<input type="text"/>

5. * Date of appointment		ment or	
6. * Date of Cessation	of court		
7. * Date of reference point	Date of Court order (DD/MM/YYYY)	Charge ID	Appointment relating to whole of the property of the company
8. (a) Number of charges			Appointment relating to income arising from whole of the property of the company
(b) Pursuance to an order			O Yes O No
			O Yes O No

(c) Pursuance to any instrument

66

Description of instrument	Date of instrument (DD/MM/YYYY)	Charge ID	Appointment relating to whole of the property of the company	Appointment relating to income arising from whole
---------------------------	---------------------------------	-----------	--	---

FORM NO. CHG.8

[Pursuant to section 77(1) read with 87 of The Companies Act, 2013 and rule 12 (2) of The Companies (Registration of charges) Rules 2014]

Form Language o English o Hindi

Refer the instruction kit for filing the form.

Application to Central Government for extension of time for filing particulars of registration of creation / modification / satisfaction of charge OR for rectification of omission or misstatement of any particular in respect of creation/ modification/ satisfaction of charge

16. (a) *Corporate identity number (CIN) or foreign company registration number (FCRN) of the company

Pre-Fill

(b) Global Location Number (GLN) of company

17. (a) Name of the company

(b) Address of the registered office or principal place of business in India of the company

(c) email ID of the company

18. *This form is for condonation of

┆ Delay in registration of

┆ Creation of Charge

┆ Modification of Charge

┆ Satisfaction of Charge



- 」 Omission or misstatement of any particular in respect of
 - 」 Creation of Charge
 - 」 Modification of Charge
 - 」 Satisfaction of Charge



2. Letter of authorisation (in case of Authorised Representative of a foreign company);
3. Copy of resolution of the Board authorising the filing of the application and appointing the authorized representative, if any;
4. Affidavit;
5. Confirmation from the Charge-holder;

Attachment

Attachment

MamtaBinani
COMPANY SECRETARY

6. Balance Sheet and Annual Return of financial year in which form was filed for which rectification is done (if completed);

Attachment

7. Optional attachment, (if any)

Attachment

Remove attachment

Declaration (if applicant is company)

I

do solemnly declare that I am the (Drop down: values- director or manager or company secretary or CEO or CFO or an authorised representative);

and it is further declared that

1. the delay in filing the particulars of creation/modification/satisfaction or omission or misstatement, was accidental or due to inadvertence or some other sufficient cause and are or is not of a nature to prejudice the position of the charge holder, shareholders or creditors of the company;
2. no prejudice would be caused to the charge holder(s) or any other creditor(s) of the company, if the delay is condoned or omission or misstatement is rectified;
3. the company has not created or modified any other charge(s) whatsoever on the assets of the company, since the creation / modification of the present charge, for which the application for condonation of delay is being filed;
4. the company is carrying on the business as on the date of filing this application and no proceedings to wind-up the company have commenced or are pending against the company;
5. there is no litigation proceedings is pending before any court of law for which condonation of delay is being filed;
6. the company has not applied for striking off the name of the company from the Register of Registrar of Companies.

To be digitally signed by

Director or manager or company secretary or CEO or CFO (In case of an Indian company) or an authorised representative (In case of a foreign company)

DSC

Designation

DIN of the director; or DIN or PAN of the manager or CEO or CFO or
or authorised representative; or Membership number of the company secretary

Declaration (if applicant is any person other than the company)

I confirm that the delay in filing the particulars of creation/modification/satisfaction or omission or misstatement, was accidental or due to inadvertence or some other sufficient cause and are or is not of a nature to prejudice the position of the charge holder, shareholders or creditors of the company and all the information and particulars mentioned above are concisely and correctly stated.

To be digitally signed by

DSC

Charge Holder



PAN



To be digitally signed by

DSC

ARC or assignee

PAN

To be digitally signed by

DSC

Designation

PAN

Note: Attention is also drawn to provisions of Section 447, section 448 and 449 of the Companies Act, 2013 which provide for punishment for fraud, punishment for false statement and punishment for false evidence respectively

FORM NO. CHG.9

[Pursuant to sections 71(3), 77,78 & 79 and pursuant to Section 384 read with 71(3), 77,78 and 79 of The Companies Act, 2013 and Rule 3 of The Companies (Registration of charges) Rules 2014]

Application for registration of creation or modification of charge for debentures or rectification of particulars filed in respect of creation or modification of charge for debentures

Form Language o English o Hindi

Refer the instruction kit for filing the form.

- 1.(a) *Corporate identity number (CIN) or foreign company registration number (FCRN) of the company
- (b) Global location number (GLN) of company
- 2.(a) Name of the company
- (b) Address of the registered office or of the principal place of business in India of the company
- (c) e-mail ID of the company
3. (a) *This form is for Creation of charge Modification of charge Rectification of charge
- (b) *Type of debentures Debentures Debenture Stock Bond Any other instrument
- (c) SRN of the form for which rectification is being filed
- (d) Charge ID of the charge to be modified or rectified
- (e) SRN of form INC.28
- (f) Rectification to be made in regard to
- Type of debentures Number of trustees or debenture holders
 - Particulars related to series of debentures Particulars related to present issue of series
 - Amount secured by charge Description / Particulars of property charged
 - Principal terms and conditions, extent and operation of charge Extent of charge



Particulars of commissions, allowances or discount

4. (a) *whether applicant is Company Trustee of debenture holders or charge holder

(b) Whether the form is being filed

(i) *Beyond 30 days but within 300 days from the date of creation or modification Yes No

(ii) If yes, give reasons for the delay and mention the duration of delay

(iii) and 300 days Yes No

(if yes, an application will be required to be made to Central Government for extension of further time)

5. * Number of trustee(s) of debentureholders or chargeholder(s)

Particulars of the trustee of debenture holders or charge holder (if modified in favour of ARC or assignee, enter the particulars of ARC or assignee)

Name	Get List of Charge holders	
In case of other	holders, specify	
CIN, if applicable		
*Name	Line I	Pre-fill
Address		
*Line I		
*City		
*State	*ISO country code	
*Country		
*Pin code		
*e-mail id		

- | | | |
|---|---|---|
| <input type="checkbox"/> | <input type="checkbox"/> Floating charge | <input type="checkbox"/> Motor Vehicle |
| <input type="checkbox"/> | <input type="checkbox"/> Goodwill | <input type="checkbox"/> Patent |
| <input type="checkbox"/> | <input type="checkbox"/> Trade mark | <input type="checkbox"/> Immovable property or any interest therein |
| <input type="checkbox"/> Movable property (not being pledge)
Any property for securing the issue of secured deposits
Licence under a patent | <input type="checkbox"/> | <input type="checkbox"/> (Hypothecation) |
| Book debts | Ship or any share in a ship | Copyright |
| Others | | Solely of Property situated outside India |





Attachment(s)

(5) Copy of resolution authorising the issue of debenture series;

Attachment
Attachment
Attachment

List of attachments

Remove attachment



- (6) Instrument(s) of creation or modification of charge;
- (7) Order of the Central Government for rectification of charge;
- (8) Optional attachments, if any



Declaration

- ┆ I am authorized by the Board of Directors of the Company vide resolution number.* dated to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete and as per the attached charge instrument(s) or document(s) and nothing material has been suppressed. A copy of the attached charge instrument(s) or document(s) is/ are available at the registered office or principal place of business in India of the company.
- I further declare that:
- (g) the delay in filing the particulars of creation/modification, was accidental or due to inadvertence or some other sufficient cause and are or is not of a nature to prejudice the position of the charge holder, shareholders or creditors of the company;
 - (h) no prejudice would be caused to the charge holder(s) or any other creditor(s) of the company, if the delay is condoned;
 - (i) the company has not created or modified any other charge(s) whatsoever on the assets of the company, since the creation / modification of the present charge, for which the application for condonation of delay is being filed;
 - (j) the company is carrying on the business as on the date of filing this application and no proceedings to wind-up the company have commenced or are pending against the company;
 - (k) there is no litigation proceedings pending before any court of law for which condonation of delay is being filed;
 - (l) the company has not applied for striking off the name of the company from the register of Registrar of Companies

To be digitally signed by

Director or manager or secretary or CEO or CFO (In case of an Indian company) or an authorised representative (In case of a foreign company)

Designation

DIN of the director; DIN or PAN of the manager or CEO or CFO or Authorised representative; or membership number of company secretary



DSC

Declaration

I/we confirm that the attached charge instrument(s) or document(s) is/are true copies of the original which is/are available with the charge holder and/or assignee and all the information and particulars mentioned above are derived there from are concisely and correctly stated. I/we am/are duly authorised to sign this form.

To be digitally signed by

DSC

Trustee of debenture holders or
Charge Holder PAN



To be digitally signed by DSC

ARC or

assignee

digitally signed by

DSC

PAN iation

To be

D

PAN

Note: Attention is also drawn to provisions of Section 447, section 448 and 449 of the Companies Act, 2013 which provide for punishment for fraud, punishment for false statement and punishment for false evidence respectively

--

[Type text]

RULES ON CHAPTER VII

MANAGEMENT & ADMINISTRATION

G.S.R -- In exercise of the powers conferred under sub-section (1) of section 88, sub-section (4) of section 88, sub-section (1) of section 89, sub-section (2) section 89, sub-section (6) of section 89, sub-section (1) of section 91, sub-section (2) of section 92, sub-section (3) of section 92, sub-section (2) of section 92, section 93, sub-section (1) of section 94, sub-section (4) of section 100, sub-section (2) of section 114, sections 102, 101, 105, 108, sub-section (5) of section 109, sections 112, 113, 110, sub-section (3) of section 186, section 115, sub-section (1) of section 117, sub-section (1) of section 118, sub-section (2) of section 119, section 120 and sub-section (1) of section 121, read with sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013) and in supersession of Companies (Central Government's) General Rules and Forms, 1956 or any other relevant rules prescribed under the Companies Act, 1956 (1 of 1956) on matters covered under these rules, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely: -

1. Short title and commencement.-

- (1) These rules may be called the Companies (Management and Administration) Rules, 2014.
- (2) They shall come into force on the date of their publication in the Official Gazette.

- 2. Definitions.-** (1) In these rules, unless the context otherwise requires,
- (a) "Act" means the Companies Act, 2013 (18 of 2013);
 - (b) "Annexure" means the Annexure to these Rules;
 - (c) "Fees" means the fees as specified in the Companies (Registration offices and fees) Rules, 2014;
 - (d) "Form" or an e-form means an form set forth in Annexure to these rules which shall be used for the matter to which it relates;
 - (e) "Regional Director" means the person appointed by the Central Government in the Ministry of Corporate Affairs as a Regional Director;
 - (f) "section" means section of the Act;

(2) Words and expressions used in these rules but not defined and defined in the Act or in Companies (Specification of definitions details) Rules, 2014 shall have the meanings respectively assigned to them in the Act and said rules.

3. Register of members.-

- (1) Every company limited by shares shall, from the date of its registration, maintain a register of its members in **Form No. MGT.1:**
Provided that in the case of existing companies, registered under the Companies Act, 1956, particulars shall be compiled within six months from the date of commencement of these rules.

(2) In the case of a company not having share capital, the register of members shall contain the following particulars, in respect of each member, namely:-

- (a) name of the member; address (registered office address in case the member is a body corporate); e-mail address; Permanent Account Number or CIN; Unique Identification Number, if any; Father's/Mother's/Spouse's name; Occupation; Status; Nationality; in case member is a minor, name of the guardian and the date of birth of the member; name and address of nominee;
- (b) date of becoming member;
- (c) date of cessation;
- (d) amount of guarantee, if any;
- (e) any other interest if any; and
- (f) instructions, if any, given by the member with regard to sending of notices etc:

Provided that in the case of existing companies, registered under the Companies Act, 1956, particulars shall be compiled within six months from the date of commencement of these rules.

4. Register of debenture holders or any other security holders.-

Every company which issues or allots debentures or any other security shall maintain a separate register of debenture holders or security holders, as the case may be, for each type of debentures or other securities in **Form No.MGT.2**.

5. Maintenance of the Register of members etc. under section 88.-

Every company shall maintain the registers under clauses (a), (b) and (c) of sub-section (1) of section 88 in the following manner namely:-

- (1) The entries in the registers maintained under section 88 shall be made within seven days after the Board of Directors or its duly constituted committee approves the allotment or transfer of shares, debentures or any other securities, as the case may be.
- (2) The registers shall be maintained at the registered office of the company unless a special resolution is passed in a general meeting authorising the keeping of the register at any other place within the city, town or village in which the registered office is situated or any other place in India in which more than one-tenth of the total members entered in the register of members reside.
- (3) Consequent upon any forfeiture, buy-back, reduction, sub-division, consolidation or cancellation of shares, issue of sweat equity shares, transmission of shares, shares issued under any scheme of arrangements, mergers, reconstitution or employees stock option scheme or any of such scheme provided under this Act or by issue of duplicate or new share certificates or new debenture or other security certificates, entry shall be made within seven days after approval by the Board or committee, in the register of members or in the respective registers, as the case may be.
- (4) If any change occurs in the status of a member or debenture holder or any other security holder whether due to death or insolvency or change of name or due to transfer to Investor Education Protection Fund or due to any other reason, entries

- thereof explaining the change shall be made in the respective register.
- (5) If any rectification is made in the register maintained under section 88 by the company pursuant to any order passed by the competent authority under the Act, the necessary reference of such order shall be indicated in the respective register.
- (6) If any order is passed by any judicial or revenue authority or by Security and Exchange Board of India (SEBI) or Tribunal attaching the shares, debentures or other securities and giving directions for remittance of dividend or interest, the necessary reference of such order shall be indicated in the respective register.
- (7) In case of companies whose securities are listed on a stock exchange in or outside India, the particulars of any pledge, charge, lien or hypothecation created by the promoters in respect of any securities of the company held by the promoter including the names of pledgee/pawnee and any revocation therein shall be entered in the register within fifteen days from such an event.
- (8) If promoters of any listed company, which has formed a joint venture company with another company have pledged or hypothecated or created charge or lien in respect of any security of the listed company in connection with such joint venture company, the particulars of such pledge, hypothecation, charge and lien shall be entered in the register members of the listed company within fifteen days from such an event.

6. Index of names to be included in Register.-

(1) Every register maintained under sub-section (1) of section 88 shall include an index of the names entered in the respective registers and the index shall, in respect of each folio, contain sufficient indication to enable the entries relating to that folio in the register to be readily found:

Provided that the maintenance of index is not necessary in case the number of members is less than fifty.

(2) The company shall make the necessary entries in the index simultaneously with the entry for allotment or transfer of any security in such Register.

7. Foreign register of members, debenture holders, other security holders or beneficial owners residing outside India.-

(1) A company which has share capital or which has issued debentures or any other security may, if so authorised by its articles, keep in any country outside India, a part of the register of members or as the case may be, of debenture holders or of any other security holders or of beneficial owners, resident in that country (hereafter in this rule referred to as the "foreign register").

(2) The company shall, within thirty days from the date of the opening of any foreign register, file with the Registrar notice of the situation of the office in Form No.MGT.3 along with the fee where such register is kept; and in the event of any change in the situation of such office or of its discontinuance, shall, within thirty days from the date of such change or discontinuance, as the case may be, file notice in **Form No.MGT.3** with the Registrar of such change or discontinuance.

(3) A foreign register shall be deemed to be part of the company's register (hereafter in this rule referred to as the "principal register") of

members or of debenture holders or of any other security holders or beneficial owners, as the case may be.

- (4) The foreign register shall be maintained in the same format as the principal register.
- (5) A foreign register shall be open to inspection and may be closed, and extracts may be taken there from and copies thereof may be required, in the same manner, *mutatis mutandis*, as is applicable to the principal register, except that the advertisement before closing the register shall be inserted in at least two newspapers circulating in the place wherein the foreign register is kept.
- (6) If a foreign register is kept by a company in any country outside India, the decision of the appropriate competent authority in regard to the rectification of the register shall be binding.
- (7) Entries in the foreign register maintained under sub-section (4) of section 88 shall be made simultaneously after the Board of Directors or its duly constituted committee approves the allotment or transfer of shares, debentures or any other securities, as the case may be.
- (8) The company shall—
 - (a) transmit to its registered office in India a copy of every entry in any foreign register within fifteen days after the entry is made; and
 - (b) keep at such office a duplicate register of every foreign register duly entered up from time to time.
- (9) Every such duplicate register shall, for all the purposes of this Act, be deemed to be part of the principal register.
- (10) Subject to the provisions of section 88 and the rules made thereunder, with respect to duplicate registers, the shares or as the case may be, debentures or any other security, registered in any foreign register

shall be distinguished from the shares or as the case may be, debentures or any other security, registered in the principal register and in every other foreign register; and no transaction with respect to any shares or as the case may be, debentures or any other security, registered in a foreign register shall, during the continuance of that registration, be registered in any other register.

- (11) The company may discontinue the keeping of any foreign register; and thereupon all entries in that register shall be transferred to some other foreign register kept by the company outside India or to the principal register.

8. Authentication.-

(1) The entries in the registers maintained under section 88 and index included therein shall be authenticated by the company secretary of the company or by any other person authorised by the Board for the purpose, and the date of the board resolution authorising the same shall be mentioned.

(2) The entries in the foreign register shall be authenticated by the company secretary of the company or person authorised by the Board by appending his signature to each entry.

9. Declaration in respect of beneficial interest in any shares.-

(1) A person whose name is entered in the register of members of a company as the holder of shares in that company but who does not hold the beneficial interest in such shares (hereinafter referred to as

“the registered owner”), shall file with the company, a declaration to that effect in **Form No.MGT.4** in duplicate, within a period of thirty days from the date on which his name is entered in the register of members of such company:

Provided that where any change occurs in the beneficial interest in such shares, the registered owner shall, within a period of thirty days from the date of such change, make a declaration of such change to the company in **Form No.MGT.4** in duplicate.

(2) Every person holding and exempted from furnishing declaration or acquiring a beneficial interest in shares of a company not registered in his name (hereinafter referred to as “the beneficial owner”) shall file with the company, a declaration disclosing such interest in **Form No. MGT.5** in duplicate, within thirty days after acquiring such beneficial interest in the shares of the company:

Provided that where any change occurs in the beneficial interest in such shares, the beneficial owner shall, within a period of thirty days from the date of such change, make a declaration of such change to the company in **Form No.MGT.5** in duplicate.

- (3) Where any declaration under section 89 is received by the company, the company shall make a note of such declaration in the register of members and shall file, within a period of thirty days from the date of receipt of declaration by it, a return in **Form**

No.MGT.6 with the Registrar in respect of such declaration with fee.

10. Closure of register of members or debenture holders or other security holders.-

(1) A company closing the register of members or the register of debenture holders or the register of other security holders shall give at least seven days previous notice and in such manner, as may be specified by Securities and Exchange Board of India, if such company is a listed company or intends to get its securities listed, by advertisement at least once in a vernacular newspaper in the principal vernacular language of the district and having a wide circulation in the place where the registered office of the company is situated, and at least once in English language in an English newspaper circulating in that district and having wide circulation in the place where the registered office of the company is situated and publish the notice on the website as may be notified by the Central Government and on the website, if any, of the Company.

(2) The provisions contained in sub-rule (1) shall not be applicable to a private company provided that the notice has been served on all members of the private company not less than seven days prior to closure of the register of members or debenture holders or other security holders.

11. Annual Return.-

(1) Every company shall prepare its annual return in **Form No. MGT.7**.

(2) The annual return, filed by a listed company or a company having paid-up share capital of ten crore rupees or more or turnover of fifty crore rupees or more, shall be certified by a Company Secretary in practice and the certificate shall be in **Form No. MGT.8**.

12. Extract of annual return.-

- (1) The extract of the annual return to be attached with the Board's Report shall be in **Form No. MGT.9.**
- (2) A copy of the annual return shall be filed with the Registrar with such fee as may be specified for the purpose.

13. Return of changes in shareholding position of promoters and top ten shareholders.-

Every listed company shall file with the Registrar, a return in **Form No.MGT.10** along with the fee with respect to changes relating to either increase or decrease of two percent, or more in the shareholding position of promoters and top ten shareholders of the company in each case, either value or volume of the shares, within fifteen days of such change.

Explanation.- For the purpose of this sub-rule, the "change" means increase or decrease by two percent or more in the shareholding of each of the promoters and each of the top ten shareholders of the company.

14. Inspection of registers, returns etc.-

- (1) The registers and indices maintained pursuant to section 88 and copies of returns prepared pursuant to section 92, shall be open for inspection during business hours, at such reasonable time on every working day as the board may decide, by any member, debenture holder, other security holder or beneficial owner without payment of fee and by any other person on

payment of such fee as may be specified in the articles of association of the company but not exceeding fifty rupees for each inspection.

Explanation.- For the purposes of this sub-rule, reasonable time of not less than two hours on every working day shall be considered by the company.

(2) Any such member, debenture holder, security holder or beneficial owner or any other person may require a copy of any such register or entries therein or return on payment of such fee as may be specified in the articles of association of the company but not exceeding ten rupees for each page. Such copy or entries or return shall be supplied within seven days of deposit of such fee.

15. Preservation of register of members etc. and annual return.

- (1) The register of members along with the index shall be preserved permanently and shall be kept in the custody of the company secretary of the company or any other person authorized by the Board for such purpose; and

- (2) The register of debenture holders or any other security holders along with the index shall be preserved for a period of eight years from the date of redemption of debentures or securities, as the case may be, and shall be kept in the custody of the company secretary of the company or any other person authorized by the Board for such purpose.

- (3) Copies of all annual returns prepared under section 92 and copies of all certificates and documents required to be annexed thereto shall be preserved for a period of eight years from the date of filing with the Registrar.

- (4) The foreign register of members shall be preserved permanently, unless it is discontinued and all the entries are transferred to any other foreign register or to the principal register. Foreign register of debenture holders or any other security holders shall be preserved for a period of eight years from the date of redemption of such debentures or securities.
- (5) The foreign register shall be kept in the custody of the company secretary or person authorised by the Board.
- (6) A copy of the proposed special resolution in advance to be filed with the registrar as required in accordance with first proviso of sub-section (1) of section 94, shall be filed with the Registrar, at least one day before the date of general meeting of the company in **Form No.MGT.14**.

16. Copies of the registers and annual return.-

Copies of the registers maintained under section 88 or entries therein and annual return filed under section 92 shall be furnished to any member, debenture-holder, other security holder or beneficial owner of the company or any other person on payment of such fee as may be specified in the Articles of Association of the company but not exceeding rupees ten for each page and such copy shall be supplied by the company within a period of seven days from the date of deposit of fee to the company.

17. Calling of Extraordinary general meeting by requisitionists.-

(1) The members may requisition convening of an extraordinary general meeting in accordance with sub-section (4) of section 100, by providing such requisition in writing or through electronic mode at least clear twenty-one days prior to the proposed date of such extraordinary general meeting.

(2) The notice shall specify the place, date, day and hour of the meeting and shall contain the business to be transacted at the meeting.-

Explanation.- For the purposes of this sub-rule, it is here by clarified that requisitionists should convene meeting at Registered office or in the same city or town where Registered office is situated and such meeting should be convened on working day.

(2) If the resolution is to be proposed as a special resolution, the notice shall be given as required by sub-section (2) of section 114.

(4) The notice shall be signed by all the requisitionists or by a requisitionists duly authorised in writing by all other requisitionists on their behalf or by sending an electronic request attaching therewith a scanned copy of such duly signed requisition.

(5) No explanatory statement as required under section 102 need be annexed to the notice of an extraordinary general meeting convened by the requisitionists and the requisitionists may disclose the reasons for the resolution(s) which they propose to move at the meeting.

(6) The notice of the meeting shall be given to those members whose names appear in the Register of members of the company within

three days on which the requisitionists deposit with the Company a valid requisition for calling an extraordinary general meeting.

(7) Where the meeting is not convened, the requisitionists shall have a right to receive list of members together with their registered address and number of shares held and the company concerned is bound to give a list of members together with their registered address made as on twenty first day from the date of receipt of valid requisition together with such changes, if any, before the expiry of the forty-five days from the date of receipt of a valid requisition.

(8) The notice of the meeting shall be given by speed post or registered post or through electronic mode . Any accidental omission to give notice to, or the non-receipt of such notice by, any member shall not invalidate the proceedings of the meeting.

18. Notice of the meeting.-

(1) A company may give notice through electronic mode. **Explanation:** For the purpose of this rule, the expression "electronic mode" shall mean any communication sent by a company through its authorized and secured computer programme which is capable of producing confirmation and keeping record of such communication addressed to the person entitled to receive such communication at the last electronic mail address provided by the member.

(2) A notice may be sent through e-mail as a text or as an attachment to e-mail or as a notification providing electronic link or Uniform Resource Locator for accessing such notice.

- (3) (i) The e-mail shall be addressed to the person entitled to receive such e-mail as per the records of the company or as provided by the depository:

Provided that the company shall provide an advance opportunity atleast once in a financial year, to the member to register his e-mail address and changes therein and such request may be made by only those members who have not got their email id recorded or to update a fresh email id and not from the members whose e-mail ids are already registered.

- (ii) The subject line in e-mail shall state the name of the company, notice of the type of meeting, place and the date on which the meeting is scheduled.

- (iii) If notice is sent in the form of a non-editable attachment to e-mail, such attachment shall be in the Portable Document Format or in a non-editable format together with a 'link or instructions' for recipient for downloading relevant version of the software.

- (iv) When notice or notifications of availability of notice are sent by e-mail, the company should ensure that it uses a system which produces confirmation of the total number of recipients e-mailed and a record of each recipient to whom the notice has been sent and copy of such record and any notices of any failed transmissions and subsequent re-sending shall be retained by or on behalf of the company as "proof of sending".

- (v) The company's obligation shall be satisfied when it transmits the e-mail and the company shall not be held responsible for a failure in transmission beyond its control:

(vi) If a member entitled to receive notice fails to provide or update relevant e-mail address to the company, or to the depository participant as the case may be, the company shall not be in default for not delivering notice via e-mail.

(vii) The company may send e-mail through in-house facility or its registrar and transfer agent or authorise any third party agency providing bulk e-mail facility.

(viii) The notice made available on the electronic link or Uniform Resource Locator has to be readable, and the recipient should be able to obtain and retain copies and the company shall give the complete Uniform Resource Locator or address of the website and full details of how to access the document or information.

(ix) The notice of the general meeting of the company shall be simultaneously placed on the website of the company if any and on the website as may be notified by the Central Government.

Explanation.- For the purpose of this rule, it is hereby declared that the extra ordinary general meeting shall be held at a place within India.

19. Proxies.-

(1) A member of a company registered under section 8 shall not be entitled to appoint any other person as his proxy unless such other person is also a member of such company.

- (2) A person can act as proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the company carrying voting rights:

Provided that a member holding more than ten percent, of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other person or shareholder.

- (3) The appointment of proxy shall be in the **Form No. MGT. 11**.

20. Voting through electronic means.-

- (1) Every listed company or a company having not less than one thousand shareholders, shall provide to its members facility to exercise their right to vote at general meetings by electronic means.
- (2) A member may exercise his right to vote at any general meeting by electronic means and company may pass any resolution by electronic voting system in accordance with the provisions of this rule.

Explanation.- For the purposes of this rule.- (i) the expressions "voting by electronic means" or "electronic voting system" means a 'secured system' based process of display of electronic ballots, recording of votes of the members and the number of votes polled in favour or against, such that the entire voting exercised by way of electronic means gets registered and counted in an electronic registry in a centralized server with adequate 'cyber security';

(ii) the expression "secured system" means computer hardware, software, and procedure that –

- (a) are reasonably secure from unauthorized access and misuse;
- (b) provide a reasonable level of reliability and correct operation;
- (c) are reasonably suited to performing the intended functions; and
- (d) adhere to generally accepted security procedures.

(iii). the expression "Cyber security" means protecting information, equipment, devices, computer, computer resource, communication device and information stored therein from unauthorised access, use, disclosures, disruption, modification or destruction.

(3) A company which opts to provide the facility to its members to exercise their votes at any general meeting by electronic voting system shall follow the following procedure, namely;

(i) the notices of the meeting shall be sent to all the members, auditors of the company, or directors either -

- (a) by registered post or speed post ; or
- (b) through electronic means like registered e-mail id;
- (c) through courier service;

(ii) the notice shall also be placed on the website of the company, if any and of the agency forthwith after it is sent to the members;

(iii) the notice of the meeting shall clearly mention that the business may be transacted through electronic voting system and the company is providing facility for voting by electronic means;

(iv) the notice shall clearly indicate the process and manner for voting by electronic means and the time schedule including the time period during which the votes may be cast and shall also provide the login ID and create a facility for generating password and for keeping security and casting of vote in a secure manner;

(v) the company shall cause an advertisement to be published, not less than five days before the date of beginning of the voting period, at least once in a vernacular newspaper in the principal vernacular language of the district in which the registered office of the company is situated, and having a wide circulation in that district, and at least once in English language in an English newspaper having a wide circulation in that district, about having sent the notice of the meeting and specifying therein, *inter alia*, the following matters, namely:-

- (a) statement that the business may be transacted by electronic voting;
- (b) the date of completion of sending of notices;
- (c) the date and time of commencement of voting through electronic means;
- (d) the date and time of end of voting through electronic means;
- (e) the statement that voting shall not be allowed beyond the said date and time;

(f) website address of the company and agency, if any, where notice of the meeting is displayed; and

(g) contact details of the person responsible to address the grievances connected with the electronic voting;

(vi) the e-voting shall remain open for not less than one day and not more than three days:

Provided that in all such cases, such voting period shall be completed three days prior to the date of the general meeting;

(vii) during the e-voting period, shareholders of the company, holding shares either in physical form or in dematerialized form, as on the record date, may cast their vote electronically:

Provided that once the vote on a resolution is cast by the shareholder, he shall not be allowed to change it subsequently.

(viii) at the end of the voting period, the portal where votes are cast shall forthwith be blocked.

(ix) the Board of directors shall appoint one scrutinizer, who may be chartered Accountant in practice, Cost Accountant in practice, or Company Secretary in practice or an advocate, but not in employment of the company and is a person of repute who, in the opinion of the Board can scrutinize the e-voting process in a fair and transparent manner:

Provided that the scrutinizer so appointed may take assistance of a person who is not in employment of the company and who is well-versed with the e-voting system;

(x) the scrutinizer shall be willing to be appointed and be available for the purpose of ascertaining the requisite majority;

(xi) the scrutinizer shall, within a period of not exceeding three working days from the date of conclusion of e-voting period, unblock the votes in the presence of at least two witnesses not in the employment of the company and make a scrutinizer's report of the votes cast in favour or against, if any, forthwith to the Chairman;

(xii) the scrutinizer shall maintain a register either manually or electronically to record the assent or dissent, received, mentioning the particulars of name, address, folio number or client ID of the shareholders, number of shares held by them, nominal value of such shares and whether the shares have differential voting rights;

(xiii) the register and all other papers relating to electronic voting shall remain in the safe custody of the scrutinizer until the chairman considers, approves and signs the minutes and thereafter, the scrutinizer shall return the register and other related papers to the company.

(xiv) the results declared along with the scrutinizer's report shall be placed on the website of the company and on the website of the agency within two days of passing of the resolution at the relevant general meeting of members;

(xv) subject to receipt of sufficient votes, the resolution shall be deemed to be passed on the date of the relevant general meeting of members.

21. Manner in which the Chairman of meeting shall get the poll process scrutinised and report thereon.-

- (1) The Chairman of a meeting shall ensure that-
- (a) The Scrutinizers are provided with the Register of Members, specimen signatures of the members, Attendance Register and Register of Proxies.
 - (b) The Scrutinizers are provided with all the documents received by the Company pursuant to sections 105, 112 and section 113.
 - (c) The Scrutinizers shall arrange for Polling papers and distribute them to the members and proxies present at the meeting; in case of joint shareholders, the polling paper shall be given to the first named holder or in his absence to the joint holder attending the meeting as appearing in the chronological order in the folio and the Polling paper shall be in **Form No. MGT.12**.
 - (d) The Scrutinizers shall keep a record of the polling papers received in response to poll, by initialing it.
 - (e) The Scrutinizers shall lock and seal an empty polling box in the presence of the members and proxies.
 - (f) The Scrutinizers shall open the Polling box in the presence of two persons as witnesses after the voting process is over.
 - (g) In case of ambiguity about the validity of a proxy, the Scrutinizers shall decide the validity in consultation with the Chairman.
 - (h) The Scrutinizers shall ensure that if a member who has appointed a proxy has voted in person, the proxy's vote shall be disregarded.

- (i) The Scrutinizers shall count the votes cast on poll and prepare a report thereon addressed to the Chairman.
 - (j) Where voting is conducted by electronic means under the provisions of section 108 and rules made thereunder, the company shall provide all the necessary support, technical and otherwise, to the Scrutinizers in orderly conduct of the voting and counting the result thereof.
 - (k) The Scrutinizers' report shall state total votes cast, valid votes, votes in favour and against the resolution including the details of invalid polling papers and votes comprised therein.
 - (l) The Scrutinizers shall submit the Report to the Chairman who shall counter-sign the same.
 - (m) The Chairman shall declare the result of Voting on poll. The result may either be announced by him or a person authorized by him in writing.
- (2) The scrutinizers appointed for the poll, shall submit a report to the Chairman of the meeting in **Form No. MGT.13** and the report shall be signed by the scrutinizers and, in case there is more than one scrutinizers by all the scrutinizers, and the same shall be submitted by them to the Chairman of the meeting within seven days from the date the poll is taken.

22. Procedure to be followed for conducting business through postal ballot.-

- (1) Where a company is required or decides to pass any resolution by way of postal ballot, it shall send a notice to all the shareholders, along with a draft resolution explaining the reasons therefor and requesting them to send

their assent or dissent in writing on a postal ballot because postal ballot means voting by post or through electronic means within a period of thirty days from the date of dispatch of the notice.

(2) The notice shall be sent either (a) by Registered Post or speed post, or (b) through electronic means like registered e-mail id or (c) through courier service for facilitating the communication of the assent or dissent of the shareholder to the resolution within the said period of thirty days.

(3) An advertisement shall be published at least once in a vernacular newspaper in the principal vernacular language of the district in which the registered office of the company is situated, and having a wide circulation in that district, and at least once in English language in an English newspaper having a wide circulation in that district, about having dispatched the ballot papers and specifying therein, *inter alia*, the following matters, namely:-

- (a) a statement to the effect that the business is to be transacted by postal ballot which includes voting by electronic means;
- (b) the date of completion of dispatch of notices;
- (c) the date of commencement of voting;
- (d) the date of end of voting;
- (e) the statement that any postal ballot received from the member beyond the said date will not be valid and voting whether by post or by electronic means shall not be allowed beyond the said date;

- (f) a statement to the effect that members, who have not received postal ballot forms may apply to the company and obtain a duplicate thereof; and
 - (g) contact details of the person responsible to address the grievances connected with the voting by postal ballot including voting by electronic means.
- (4) The notice of the postal ballot shall also be placed on the website of the company forthwith after the notice is sent to the members and such notice shall remain on such website till the last date for receipt of the postal ballots from the members.
- (5) The Board of directors shall appoint one scrutinizer, who is not in employment of the company and who, in the opinion of the Board can conduct the postal ballot voting process in a fair and transparent manner.
- (6) The scrutinizer shall be willing to be appointed and be available for the purpose of ascertaining the requisite majority.
- (7) If a resolution is assented to by the requisite majority of the shareholders by means of postal ballot including voting by electronic means, it shall be deemed to have been duly passed at a general meeting convened in that behalf.
- (8) Postal ballot received back from the shareholders shall be kept in the safe custody of the scrutinizer and after the receipt of assent or dissent of the shareholder in writing on a postal ballot, no person shall deface or destroy the ballot paper or declare the identity of the shareholder.

- (9) The scrutinizer shall submit his report as soon as possible after the last date of receipt of postal ballots but not later than seven days thereof;
- (10) The scrutinizer shall maintain a register either manually or electronically to record their assent or dissent received, mentioning the particulars of name, address, folio number or client ID of the shareholder, number of shares held by them, nominal value of such shares, whether the shares have differential voting rights, if any, details of postal ballots which are received in defaced or mutilated form and postal ballot forms which are invalid.
- (11) The postal ballot and all other papers relating to postal ballot including voting by electronic means, shall be under the safe custody of the scrutinizer till the chairman considers, approves and signs the minutes and thereafter, the scrutinizer shall return the ballot papers and other related papers or register to the company who shall preserve such ballot papers and other related papers or register safely.
- (12) The assent or dissent received after thirty days from the date of issue of notice shall be treated as if reply from the member has not been received.
- (13) The results shall be declared by placing it, along with the scrutinizer's report, on the website of the company.
- (14) The resolution shall be deemed to be passed on the date of at a meeting convened in that behalf.
- (15) The provisions of rule 20 regarding voting by electronic means shall apply, as far as applicable, *mutatis mutandis* to this rule in respect of the voting by electronic means.

- (16) pursuant to clause (a) of sub-section (1) of section 110, the following items of business shall be transacted only by means of voting through a postal ballot-
- (a) alteration of the objects clause of the memorandum and in the case of the company in existence immediately before the commencement of the Act, alteration of the main objects of the memorandum;
 - (b) alteration of articles of association in relation to insertion or removal of provisions which, under sub-section (68) of section 2, are required to be included in the articles of a company in order to constitute it a private company;
 - (c) change in place of registered office outside the local limits of any city, town or village as specified in sub-section (5) of section 12;
 - (d) change in objects for which a company has raised money from public through prospectus and still has any unutilized amount out of the money so raised under sub-section (8) of section 13;
 - (e) issue of shares with differential rights as to voting or dividend or otherwise under sub-clause (ii) of clause (a) of section 43;
 - (f) variation in the rights attached to a class of shares or debentures or other securities as specified under section 48;
 - (g) buy-back of shares by a company under sub-section (1) of section 68;

- (h) election of a director under section 151 of the Act;
- (i) sale of the whole or substantially the whole of an undertaking of a company as specified under sub-clause (a) of sub-section (1) of section 180;
- (j) giving loans or extending guarantee or providing security in excess of the limit specified under sub-section (3) of section 186:

Provided that One Person Company and other companies having members upto two hundred are not required to transact any business through postal ballot.

23. Special Notice.-

- (1) A special notice required to be given to the company shall be signed, either individually or collectively by such number of members holding not less than one percent of total voting power or holding shares on which an aggregate sum of not less than five lakh rupees has been paid up on the date of the notice.
- (2) The notice referred to in sub-rule (1) shall be sent by members to the company not earlier than three months but at least fourteen days before the date of the meeting at which the resolution is to be moved, exclusive of the day on which the notice is given and the day of the meeting.
- (3) The company shall immediately after receipt of the notice, give its members notice of the resolution at least seven days before the meeting , exclusive of the day of dispatch of notice and day of the meeting , in the same manner as it gives notice of any general meetings.

- (3) Where it is not practicable to give the notice in the same manner as it gives notice of any general meetings, the notice shall be published in English language in English newspaper and in vernacular language in a vernacular newspaper, both having wide circulation in the State where the registered office of the Company is situated and such notice shall also be posted on the website, if any, of the Company.
- (4) The notice shall be published at least seven days before the meeting, exclusive of the day of publication of the notice and day of the meeting.

24. Resolutions and agreements to be filed.-

A copy of every resolution or any agreement required to be filed, together with the explanatory statement under section 102, if any, shall be filed with the Registrar in **Form No. MGT.14** along with the fee.

25. Minutes of proceedings of general meeting, meeting of Board of Directors and other meetings and resolutions passed by postal ballot.-

- (1) (a) A distinct minute book shall be maintained for each type of meeting namely:-
 - (i) general meetings of the members;
 - (ii) meetings of the creditors
 - (iii) meetings of the Board; and
 - (iv) meetings of each of the committees of the Board.

Explanation.- For the purposes of this sub-rule, resolutions passed by postal ballot shall be recorded in the minute book of general meetings as if it has been deemed to be passed in the general meeting.

- (b) (i) The minutes of proceedings of each meeting shall be entered in the books maintained for that purpose along with the date of such entry within thirty days of the conclusion of the meeting.
- (ii) In case of every resolution passed by postal ballot, a brief report on the postal ballot conducted including the resolution proposed, the result of the voting thereon and the summary of the scrutinizer's report shall be entered in the minutes book of general meetings along with the date of such entry within thirty days from the date of passing of resolution.
- (d) Each page of every such book shall be initialed or signed and the last page of the record of proceedings of each meeting or each report in such books shall be dated and signed –
- (i) in the case of minutes of proceedings of a meeting of the Board or of a committee thereof, by the chairman of the said meeting or the chairman of the next succeeding meeting;
- (ii) in the case of minutes of proceedings of a general meeting, by the chairman of the same meeting within the aforesaid period of thirty days or in the event of the death or inability of that chairman within that period, by a director duly authorised by the Board for the purpose;
- (iii) In case of every resolution passed by postal ballot, by the chairman of the Board within the aforesaid period of thirty days or in the event of there being no chairman of the Board or the death or inability of that chairman within that period, by a director duly authorized by the Board for the purpose.

(e) The minute books of general meetings, shall be kept at the registered office of the company and shall be preserved permanently and kept in the custody of the company secretary or any director duly authorised by the board or at such other place as may be approved by the Board.

(f) The minutes books of the Board and committee meetings shall be preserved permanently and kept in the custody of the company secretary of the company or any director duly authorized by the Board for the purpose and shall be kept in the registered office or such place as Board may decide.

26. Copy of minute book of general meeting.-

Any member shall be entitled to be furnished, within seven working days after he has made a request in that behalf to the company, with a copy of any minutes of any general meeting, on payment of such sum as may be specified in the articles of association of the company, but not exceeding a sum of ten rupees for each page or part of any page:

Provided that a member who has made a request for provision of soft copy in respect of minutes of any previous general meetings held during a period immediately preceding three financial years shall be entitled to be furnished, with the same free of cost.

27. Maintenance and inspection of document in electronic form.-

(1) Every listed company or a company having not less than one thousand shareholders, debenture holders and other security holders, shall maintain its records, as required to be maintained under the Act or rules made there under, in electronic form.

Explanation.- For the purposes of this sub-rule, it is hereby clarified that in case of existing companies, data shall be converted from physical mode to electronic mode within six months from the date of notification of provisions of section 120 of the Act.

- (2) The records in electronic form shall be maintained in such manner as the Board of directors of the company may think fit,

Provided that -

- (a) the records are maintained in the same formats and in accordance with all other requirements as provided in the Act or the rules made there under;
- (b) the information as required under the provisions of the Act or the rules made there under should be adequately recorded for future reference;
- (c) the records must be capable of being readable, retrievable and reproducible in printed form;
- (d) the records are capable of being dated and signed digitally wherever it is required under the provisions of the Act or the rules made there under;
- (e) the records, once dated and signed digitally, shall not be capable of being edited or altered;
- (f) the records shall be capable of being updated, according to the provisions of the Act or the rules made there under, and the date of updating shall be capable of being recorded on every updating.

Explanation: - For the purpose of this rule, the term "records" means any register, index, agreement, memorandum, minutes or any other document required by the Act or the rules made there under to be kept by a company.

28. Security of records maintained in electronic form.- (1) The Managing Director, Company Secretary or any other director or officer of the company as the Board may decide shall be responsible for the maintenance and security of electronic records.

(2) The person who is responsible for the maintenance and security of electronic records shall-

- (a) provide adequate protection against unauthorized access, alteration or tampering of records;
- (b) ensure against loss of the records as a result of damage to, or failure of the media on which the records are maintained;
- (c) ensure that the signatory of electronic records does not repudiate the signed record as not genuine;
- (d) ensure that computer systems, software and hardware are adequately secured and validated to ensure their accuracy, reliability and consistent intended performance;
- (e) ensure that the computer systems can discern invalid and altered records;
- (f) ensure that records are accurate, accessible, and capable of being reproduced for reference later;
- (g) ensure that the records are at all times capable of being retrieved to a readable and printable form;
- (h) ensure that records are kept in a non-rewriteable and non-erasable format like pdf. version or some other version which cannot be altered or tampered;

- (i) ensure that at least one backup, taken at a periodicity of not exceeding one day, are kept of the updated records kept in electronic form, every backup is authenticated and dated and such backups shall be securely kept at such places as may be decided by the Board;
- (j) limit the access to the records to the managing director, company secretary or any other director or officer or persons performing work of the company as may be authorized by the Board in this behalf;
- (k) ensure that any reproduction of non-electronic original records in electronic form is complete, authentic, true and legible when retrieved;
- (l) arrange and index the records in a way that permits easy location, access and retrieval of any particular record; and
- (m) take necessary steps to ensure security, integrity and confidentiality of records.

29. Inspection and copies of records maintained in electronic form.-

Where a company maintains its records in electronic form, any duty imposed by the Act or rules made there under to make those records available for inspection or to provide copies of the whole or a part of those records, shall be construed as a duty to make the records available for inspection in electronic form or to provide copies of those records containing a clear reproduction of the whole or part thereof, as the case may be on payment of not exceeding ten rupees per page.

30. Penalty

If any default is made in compliance with any of the provisions of this rule, the company and every officers or such other person who is in default shall be punishable with fine which may extend to five thousand rupees and where the contravention is a continuing one, with a further fine which may extend to five hundred rupees for every day after the first during which such contravention continues.

31. Report on Annual General Meeting.-

(1) The report in pursuance of the provisions of sub-section (1) of section 121 shall be prepared in the following manner, namely:-

- (a) the report under this section shall be prepared in addition to the minutes of the general meeting;
- (b) the report shall be signed and dated by the Chairman of the meeting or in case of his inability to sign, by any two directors of the company, one of whom shall be the Managing director, if there is one and company secretary of the company;
- (c) the report shall contain the details in respect of the following, namely:-
 - (i) the day, date, hour and venue of the annual general meeting;
 - (ii) confirmation with respect to appointment of Chairman of the meeting;
 - (iii) number of members attending the meeting;
 - (iv) confirmation of quorum;
 - (v) confirmation with respect to compliance of the Act and the Rules, secretarial standards made there under with respect to calling, convening and conducting the meeting;

- (vi) business transacted at the meeting and result thereof;
 - (vii) particulars with respect to any adjournment, postponement of meeting, change in venue; and
 - (viii) any other points relevant for inclusion in the report.
- (d) the Report shall contain fair and correct summary of the proceedings of the meeting.
- (2) The copy of the report prepared in pursuance of sub-section (1) of section 121 and sub-rule (1), shall be filed with the Registrar in Form No. MGT.15 within thirty days of the conclusion of the annual general meeting along with the fee.

File No. 01/34/2013 CL-V

(Renuka Kumar),
Joint Secretary to the Govt of India.

Annexure

Form No. MGT-1

Register of members

[Pursuant to section 88 (1)(a) of the Companies Act, 2013 and rule 3(1) of the Companies (Management and Administration) Rules, 2014]

ame of the company:

egistered office address:

TO BE MAINTAINED SEPARATELY FOR EACH CLASS OF SHARES)

Class of shares:

Nominal value per share (in Rs.):

Total shares held:

FOLIO NO.

Personal details

Name of the member:

Name of joint holders, if any:

Address/ Registered address (in case of body corporate):

E-mail Id:

CIN/ Registration No.:

Unique Identification No:

Father's/ Mother's/ Spouse's name:

Status:

Occupation:

PAN No.

Nationality:

In case member is a minor,

Name of Guardian:

Date of birth of minor:

Details of membership

Date of becoming member:

Date of declaration under section 89, if applicable:

Name and address of beneficial owner:

Date of receipt of nomination, if applicable:

Name and address of nominee:

No. of shares kept in abeyance, if applicable:

Record of lien on shares, if applicable:

Date of cessation of membership:

Instructions

Particulars of dividend mandates, power of attorney and other instructions, if any:

Instruction for sending notices etc., if any:

Details of share holding

Allotment No./ Transfer No.	Date of allotment/ transfer	No. of shares allotted/ transferred	Distinctive numbers (both inclusive)		Folio of transferor, if applicable	Name of the transferor, if applicable
			From	To		
(1)	(2)	(3)	(4)		(5)	(6)
Date of issue or endorsement of share certificate	Certificate No.	Lock in period, if any	Amount (Rs)			If shares are issued for consideration other than cash, brief particulars thereof
			Payable	Paid / Deemed to be paid	Due	

[Type text]

(7)	(8)	(9)	(10)		(11)
Date of transfer/ transmission/ forfeiture / redemption etc	No. of shares transferred/ transmitted/ forfeited /redeemed etc	Distinctive numbers (both inclusive) From To	Folio of transferee	Name of transferee	Balance shares (after transfer / transmission/ forfeiture / redemption etc)
(12)	(13)	(14)	(15)	(16)	(17)
Remarks	Authentication / signature				
(18)	(19)				

[Type text]

Form No. MGT-2

Register of debenture holders/ other securities holders

[Pursuant to section 88(1)(b) and (c) of the Companies Act, 2013 and rule 4 of the Companies (Management and Administration) Rules, 2014]

Name of the company:

Registered office address:

(TO BE MAINTAINED SEPARATELY FOR EACH CLASS OF DEBENTURES / OTHER SECURITIES IN RESPECT OF EACH HOLDER)

Class of debentures / other securities:

Nominal value per unit (in Rs.):

Total no. of debentures / other securities held:

FOLIO NO.

Personal details

Name of the debenture holder/other security holder:

Name of joint holders, if any:

Address/ Registered address (in case of body corporate):

E-mail Id:

PAN/ CIN/ Registration No.:

Unique Identification No:

Father's/ Mother's/ Spouse's name:

Occupation, if any:

Nationality:

In case debenture holder/other security holder is a minor:

Name of Guardian:

Date of birth of minor:

Details of holding

Date of becoming debenture holder/ other security holder:

Date of receipt of nomination:
 Name and address of nominee:
 No. of debentures / securities kept in abeyance, if any:
 Record of lien on debentures / securities , if any :
 Date of cessation as debenture holder/ other security holder:

Particulars of Security

Whether repayment of the debentures / other securities is secured: Yes / No
 If secured, date of registration of charge with the ROC:
 Charge Identification Number allotted for the charge
 Brief particulars of the assets to secure such debentures / other securities:

Particulars of Instructions

Particulars of interest mandates, power of attorney and other instructions, if any: Instruction
 for sending notices of class meetings, etc., if any:

Particulars of debentures / other securities

Allotment No./ transfer No.	Date of allotment/ transfer	No. of debentures / other securities allotted/ transferred	Distinctive numbers (both inclusive)		Folio of transferor, if applicable	Name of the transferor, if applicable
			From	To		
(1)	(2)	(3)	(4)		(5)	(6)
Date of issue / endorsement of certificate	Certificate No.	Amount (Rs.)			Due	If debentures / other securities issued for consideration other than cash, brief particulars thereof
		Payable	Paid / deemed to be paid			

(7)	(8)	(9)		(10)	
Date of transfer/ transmission/ redemption forfeiture of securities	No. of units transferred/ transmitted/ forfeited /redeemed	Distinctive numbers (both inclusive) From To	Folio of transferee	Name of the transferee	
(11)	(12)	(13)	(14)	(15)	
Balance units left (after transfer, transmission, redemption etc)	Other remarks	Authentication			
(16)	(17)	(18)			

Form No. MGT-3

Notice of situation or change of situation or discontinuation of situation, of place where foreign register shall be kept

[Pursuant to section 88(4) of the Companies Act, 2013 and rule 7(2) of the Companies (Management and Administration) Rules, 2014]

1. (a) CIN:

(b) GLN:

2. (a) Name of the company:

(b) Registered office address:

(c) E-mail id:

3. This notice is in respect of:

- Situation of office where foreign register is kept
- Change of situation of office where foreign register is kept
- Discontinuance of maintenance of foreign register

4. Foreign register relates to

- Register of members
- Register of debenture holders
- Register of other security holders
- Beneficial owners

Part A: Notice of situation of office where foreign register is kept

5. Notice is hereby given that the foreign register shall be kept at:

	Address	Line I	
		Line II	
	City		

	District State ISO Country Code Country Pin Code E-mail ID	
--	---	--

Part B: Notice of change of situation where foreign register is kept

6. Existing situation of the office where the foreign register is kept:

7. Purpose for changing such office:

8. Notice is hereby given that the foreign register shall be kept with effect from..... at:

Address	Line I
	Line II
City	
District	
State	
Country	
Pin Code	
E-mail ID	

Part C: Notice of discontinuance of maintenance of foreign register

9. Existing situation of the office where the foreign register is kept:

10. Reason for such discontinuance:

11. Notice is hereby given that the foreign register is discontinued to be maintained at the existing situation with effect from..... and all the entries in the said register is transferred to

- Another foreign register maintained at.....
- The principal register

Date:

Place:

Signature

- (x) Permanent Residential Address
- | | |
|------------------|----------|
| ISO Country Code | Country |
| Phone | Mobile |
| Fax | Email ID |

- (xi) Whether present residential address is same as the permanent residential address :

Yes No

If no, present residential address ISO

Country Code	Country
Phone	Mobile
Fax	Email ID

2. Particulars of the shares in respect of which declaration is being made by the registered owner:

- i) Class of shares:
- ii) Number of shares:
- iii) Distinctive numbers: From..... To.....
- iv) Certificate No.:
- v) Folio No.
- vi) Nominal value of shares:
- vii) Paid up value of shares:

3. Declaration:

In pursuance of sub-section (1) of section 89 of the Companies Act, 2013, Ihereby declare that the person (s) name below hold(s) the beneficial interest in the above mentioned shares registered in my name in the register of members of the company:

Sl. No.	Name of the	Address and	Date of birth/	Father's/
---------	-------------	-------------	----------------	-----------

	beneficial owner(s)	E-mail id	Age	Spouse's name
(1)	(2)	(3)	(4)	(5)
Occupation	Nationality	PAN/ UIN/ CIN (in case of company)	Passport No. (in case of foreign national)	Distinctive No., if applicable.
(6)	(7)	(8)	(9)	

4. Details of the beneficial interest:

- i) Nature of the beneficial interest:
- ii) Date of creation of the beneficial interest:
- iii) Reasons for not registering shares in the name of the beneficial owner(s):
- iv) Particulars of the instrument/ document, if any, showing the creation of such beneficial interest:

5. Particulars of change in beneficial interest:

- i) Date of change:
- ii) Nature of the change in the beneficial interest:
- iii) Brief particulars of such change:
- iv) Reason for such change:
- v) Particulars of the instrument/ document, if any, showing the change in such beneficial interest:

Date:

Place:

Signature of the registered owner

Enclosures:

- (a) Proof of identity of the registered owner and beneficial owner
- (b) Instrument/ document under which the beneficial interest is created/ transferred/ changed.

Form No. MGT-5

**Declaration by the beneficial owner who holds or acquires
beneficial interest in shares but whose name is not entered
in the register of members**

*[Pursuant to sub-section (2) and (3) of section 89 of the
Companies Act, 2013 and rule 9(2) of the Companies (Management
and Administration) Rules, 2014]*

To-

Name of the company

Registered office address:

**1. Particulars of the shares in which beneficial interest is held
by the person making declaration:**

- i) Class of shares:
- ii) Number of shares:
- iii) Distinctive numbers: From..... To.....
- iv) Certificate No.:
- v) Folio No.
- vi) Nominal value of shares:
- vii) Paid up value of shares:

2. Particulars of the beneficial owner

Sl. No.	Name of the beneficial	Address and E-mail	Date of birth/ Age	Father's/ Mother's
---------	---------------------------	-----------------------	-----------------------	-----------------------

owner(s)		id		Spouse's name
(1)	(2)	(3)	(4)	(5)
Occupation	Nationality	PAN/ UIN/ CIN (in case of company)	Passport No. (in case of foreign national)	
(6)	(7)	(8)	(9)	

3. Declaration

In pursuance of sub-section (2) of section 89 of the Companies Act 2013, Ihereby declare that I hold / have acquired the beneficial interest in the above mentioned shares of the company which are registered in the name of the person whose particulars are furnished below:

4. Particulars of the registered owner

Sl. No.	Name of the registered owner	Address and E-mail id	Date of birth/ Age	Father's/ Spouse's name
(1)	(2)	(3)	(4)	(5)
Occupation	Nationality	PAN/ UIN/ CIN (in case of company)	Passport No. (in case of foreign national)	
(6)	(7)	(8)	(9)	

5. Details of the beneficial interest:

- i) Date of creation / acquisition of beneficial interest:
- ii) Mode of acquisition of beneficial interest: Allotment / Transfer / others, specify
- iii) Nature of the beneficial interest:
- iv) Reasons for not registering shares in my name:
- v) Particulars of the instrument/ document, if any, showing the creation of such beneficial interest:

6. Particulars of the person from whom the beneficial interest is acquired, if applicable:

- i) Name of the transferor of beneficial interest:
- ii) Whether shares were registered in his name:
(If not, whether any declaration under sub-section (2) of section 89 was filed by him to the company. If so, date of such declaration)
- iii) Particulars of the instrument/ document, if any, showing the transfer of such beneficial interest:

7. Particulars of change in beneficial interest:

- i) Date of change:
- ii) Nature of the change in the beneficial interest:
- iii) Brief particulars of such change:
- iv) Reason for such change:
- v) Particulars of the instrument/ document, if any, showing the change in such beneficial interest:

Date:

Place:

Signature of beneficial owner

CERTIFICATE

I hereby certify that the beneficial interest in the shares mentioned above has been transferred by me on

Signature of the person who has transferred the beneficial interest in the shares

Date:

Place:

Enclosures:

1. Proof of identity of the registered owner and beneficial owner;
2. Instrument/ document under which the beneficial interest is created/ transferred/ changed.

Form no. MGT-6

**Return to the Registrar in respect of declaration under section 89
received by the company**

*[Pursuant to section 89(6) of the Companies Act, 2013 and rule 9 (3) of
the Companies (Management and Administration) Rules, 2014]*

1. (a) CIN:

(b) GLN:

2. (a) Name of the company:

(b) Registered office address:

(c) E-mail id:

3. Particulars of beneficial interest:

S. No.	Date of declarations under sub-	Date of receipt of the said declarations	Particulars of shares in respect of which beneficial interest is created

	section (1), (2) or (3) of section 89	by the company	Class of shares	No. of shares	Distinctive Nos. of shares	
(1)	(2)	(3)	(4)	(5)	(6)	
Particulars of shares in respect of which beneficial interest is created			Particulars of registered owner			
Face value of shares	Paid up value of shares	Name & Nationality	Address and e- mail id	Father's/ Mother's Spouse's name	Date of entry in the register	Folio No.
(7)	(8)	(9)	(10)	(11)	(12)	(13)
Particulars of beneficial owner				Date and Nature of beneficial interest	Remarks	
Name & Nationality	Address and e-mail id	Father's/ Spouse's name				
(14)	(15)	(16)	(17)	(18)		
Date:						
Place:						
Signature:						
Attachments:						
1. declaration under section 89 (1);						
2. declaration under section 89 (2);						
3. declaration under section 89 (3);						
4. Optional attachments, if any.						



Form No. MGT-7
ANNUAL RETURN
As on the financial year ended on _____
of

-----**PRIVATE LIMITED / LIMITED**

[Pursuant to Section 92(1) of the *Companies Act, 2013* and rule 11(1) of the
Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

i) CIN:-

- PREFILL

Foreign Company Registration Number/GLN:-
Registration Date

Date Month Year

ii) **Category of the Company:** - [Pl. tick]

- 1 Public Company ()
- 2 Private company ()

iii) **Sub Category of the Company:-** [Please tick whichever are applicable]

- 1 Government Company ()
- 2 Small Company ()
- 3. One Person Company ()
- 4 Subsidiary of Foreign Company ()
- 5 NBFC ()
- 6 Guarantee Company ()
- 7 Limited by shares ()
- 8 Unlimited Company ()
- 9 Company having share capital ()
- 10 Company not having share capital ()
- 11 Company Registered under Section 8 ()

iv) Whether shares listed on recognized Stock Exchange(s) - Yes/No If yes, details of stock exchanges where shares are listed

Sl No.	Stock Exchange Name	Code
1.		
2.		
3.		

v) AGM details :

	Date	Month	Year
AGM held	-Date of AGM		
AGM not held	- Due date of AGM		

Whether extension of AGM was granted – Yes / No. (If yes, provide reference number , date of approval letter and the period upto which extension granted)

If Annual General Meeting was not held, specify the reasons for not holding the same.

vi) NAME AND REGISTERED OFFICE ADDRESS OF COMPANY:
(To be filled in manually)

Company Name :

Address

Town / City :

State :

Pin Code:

Country Name :

Country Code:

Telephone :

With STD Area Code

Number

Fax Number :

Email Address : Website, if any:

[Please provide valid and current email-id of the dealing officer]

Name of the Police Station having jurisdiction where the registered office is situated

Address for correspondence, if different from address of registered office:

(In case of foreign company, please give address of principal place of business in India) :

Address

Town / City :

State : Pin Code:

Telephone :
With STD Area Code Number

Fax Number :

Email Address :
[Please provide valid and current email-id of the dealing officer]

vii) Name and Address of Registrar & Transfer Agents (RTA):- Full address and contact details to be given.

Name of Registrar & Transfer Agents:

Address
Town / City :

State : Pin Code:

Telephone :
With STD Area Code Number

Fax Number :

Email Address :
[Please provide valid and current email-id of the dealing officer of RTA]

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY



All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

Sl. No.	Name and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the company
1			
2			
3			

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

[No. of Companies for which information is being filled] -

S. NO	NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/ SUBSIDIARY / ASSOCIATE	% of shares held	Applicable Section
1					
2					

IV. SHARE CAPITAL, DEBENTURES AND OTHER SECURITIES OF THE COMPANY

i) SHARE CAPITAL:

a) Authorised Share Capital :

Class of Shares	No. of Shares	Nominal value per share [Rs.]	Total Nominal value of shares [Rs.]
Equity [specify for each type] At the beginning of the year Changes during the year (Increase) 1. 2. Changes during the year (Decrease) 1. 2. At the end of the year			
Preference [specify for each type] At the beginning of the year			

Changes during the year (Increase) 1. 2. Changes during the year (Decrease) 1. 2. At the end of the year			
Unclassified [specify for each type] At the beginning of the year Changes during the year (Increase) 1. 2. Changes during the year (Decrease) 1. 2. -At the end of the year			
Total Authorized Capital at the beginning of the year Total Authorised Capital at the end of the year (Autofill)	- - -	- - -	

b) Issued Share Capital :

Class of Shares	No. of Shares	Nominal value per share [Rs.]	Total Nominal value of shares [Rs.]
Equity [specify for each type] At the beginning of the year			

Changes during the year(Increase) 1. 2. Changes during the year (Decrease) 1. 2. At the end of the year			
Preference [specify for each type] At the beginning of the year Changes during the year(Increase) 1. 2. Changes during the year (Decrease) 1. 2. At the end of the year			
Total Issued Share Capital at the beginning of the year Changes during the year(Increase) Changes during the year (Decrease) Total Issued Share Capital at the end the year (Autofill)	- - -	- - -	

c) Subscribed Share Capital:

Class of Shares	No. of Shares	Nominal value per share [Rs.]	Total Nominal value of shares [Rs.]
Equity [specify for each type] At the beginning of the year			

Changes during the year(increase) 1. 2. Changes during the year (Decrease) 1. 2. At the end of the year			
Preference [specify for each type] At the beginning of the year Changes during the year(increase) 1. 2. Changes during the year (Decrease) 1. 2. At the end of the year			
Total Subscribed Share Capital at the beginning of the year Changes during the year(increase) Changes during the year (Decrease Total Subscribed Share Capital at the end of the year (Autofill)	- - -	- - -	

d)(i) Paid -up Share Capital :

Class of Shares	No. of Shares	Nominal value per share [Rs.]	Total Paid - up value of shares [Rs.]
Equity [specify for each type]			

<p>At the beginning of the year</p> <p>Changes during the year</p> <ol style="list-style-type: none"> 1. Increase <ol style="list-style-type: none"> i. Public Issue ii. Private Placement / Preferential Allotment iii. ESOS iv. Sweat Equity v. Conversion – Pref. shares / Debentures vi. Conversion into equity vii. GDR / ADR viii. Others, please specify..... 2. Decrease <ol style="list-style-type: none"> i. Buy-back ii. Forfeiture iii. Re-issue of forfeited shares iv. Reduction v. Others, please specify <p>At the end of the year</p>			
<p>Preference [specify for each type]</p> <p>At the beginning of the year</p> <p>-Changes during the year</p> <ol style="list-style-type: none"> 1. Increase 2. Redemption 3. Forfeiture 4. Re-issue of forfeited shares 5. Reduction 6. <p>At the end of the year</p>			
<p>Total Paid-up Share Capital at the beginning of the year</p> <p>Changes during the year(Increase)</p>	<p>-</p> <p>-</p>	<p>-</p> <p>-</p>	

Changes during the year (Decrease			
Total Paid-up Share Capital at the end of the year (Autofill)	-	-	

d)(ii) Details of stock split / consolidation during the year (for each class of shares):

Class of shares	Before split / consolidation	After split / Consolidation
Number of shares		
Face value per share		

ii) Debentures

Type of Debentures	No. of Debentures	Nominal Value per Debenture [Rs.]	Total Paid-up value of Debentures [Rs.]
i) Non-convertible (for each type) At the beginning of the year Changes during the year 1. Increase 2. Redemption 3. At the end of the year			
ii) Partly-convertible (for each type) At the beginning of the year -Changes during the year 1. Increase 2. Redemption 3. Converted 4.			

-At the end of the year			
iii) Fully-convertible (for each type) At the beginning of the year -Changes during the year 1. Increase 2. Converted 3. -At the end of the year			
Total Amount of Debentures At the beginning of the year -Changes during the year 1. Increase 2. Redemption 3. Converted 4. -At the end of the year (Auto fill)			

iii) Other Securities

Type of Securities	Number of Securities	Nominal Value of each Unit (Rs)	Total Nominal Value [Rs.]	Paid up Value of each Unit (Rs)	Total Paid up Value [Rs.]
1.					
2.					
3.					
Total Amount:-					

iv) Securities Premium Account

Class of Securities on which	No. of	Premium	Total Premium
------------------------------	--------	---------	---------------

premium received	Securities	per unit [Rs.]	[Rs.]
<p>Premium on Equity [specify for each type]</p> <p>At the beginning of the year</p> <p>Changes during the year</p> <p>1. Increase</p> <p> i) Public Issue</p> <p> ii) Private Placement / Preferential Allotment</p> <p> iii) ESOS</p> <p> iv) Conversion – Pref. shares / Debentures</p> <p> v) GDR / ADR</p> <p> vi) other, please specify.....</p> <p>2. Decrease</p> <p> i) Utilisation for issue of bonus shares</p> <p> ii)</p> <p> iii)</p> <p>At the end of the year</p>			
<p>Premium on Other Securities [specify for each type]</p> <p>At the beginning of the year</p> <p>Changes during the year</p> <p>1. Increase</p> <p> i) Fresh issue</p> <p> ii)</p> <p>2. Decrease</p> <p> i) Premium on redemption</p> <p> ii)</p> <p>-At the end of the year</p>			
<p>Total securities premium at the Beginning of the year</p> <p>Change during the year</p> <p> Increase</p> <p> Decrease</p>	-	-	
	-	-	

<p>Other....</p> <p>Sub-total (A) (1):-</p> <p>(2) Foreign</p> <p>a) NRIs - Individuals b) Other – Individuals c) Bodies Corp. d) Banks / FI e) Any Other....</p> <p>Sub-total (A) (2):-</p> <p>Total shareholding of Promoter (A) = (A)(1) + (A)(2)</p>									
<p>B. Public Shareholding</p> <p>1. Institutions</p> <p>a) Mutual Funds b) Banks / FI c) Central Govt d) State Govt(s) e) Venture Capital Funds</p>									

<p>f) Insurance Companies</p> <p>g) FIIs</p> <p>h) Foreign Venture Capital Funds</p> <p>i) Others (specify)</p> <p>Sub-total (B)(1):-</p> <p>2. Non-Institutions</p> <p>a) Bodies Corp.</p> <p> i) Indian</p> <p> ii) Overseas</p> <p>b) Individuals</p> <p> i) Individual shareholders holding nominal share capital upto Rs. 1 lakh</p> <p> ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh</p> <p>c) Others (specify)</p> <p>Sub-total (B)(2):-</p> <p>Total Public Shareholding (B)=(B)(1)+(B)(2)</p>									
<p>C. Shares held by</p>									

Custodian for GDRs & ADRs									
Grand Total (A+B+C)									

B. Shareholding of Promoters

SI No.	Sharehold er's Name	Shareholding at the beginning of the year			Share holding at the end of the year			% chan ge in share hold ing durin g the year
		No. of Shar es	% of total Shares of the compa ny	%of Shares Pledged / encumbe red to total shares	No. of Shar es	% of total Shares of the compa ny	%of Shares Pledged / encumbe red to total shares	
1								
2								
3								
	Total							

C. Change in Promoters' Shareholding (please specify, if there is no change)

SI. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year				
	Date wise Increase / Decrease in Promoters Share holding during the year specifying				

	the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):				
	At the End of the year				

D. Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No.	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year				
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
	At the End of the year (or on the date of				

	separation, if separated during the year)				
--	---	--	--	--	--

E. Shareholding of Directors and Key Managerial Personnel:

Sl. No.	For Each of the Directors and KMP	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year				
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):				
	At the End of the year				

F. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding	Unsecured Loans	Deposits	Total Indebtedness
--	-------------------------	-----------------	----------	--------------------

	deposits			
Indebtedness at the beginning of the financial year				
i) Principal Amount				
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)				
Change in Indebtedness during the financial year				
• Addition				
• Reduction				
Net Change				
Indebtedness at the end of the financial year				
i) Principal Amount				
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)				

VII. DETAILS OF MEMBERS, DEBENTURE HOLDERS AND OTHER SECURITIES HOLDER

1] Ledger Folio of Share /Debenture Holder/Other security holder-

Share/Debenture Holder/ Other security holder's full Name:
 Father's/Mother's / Spouse's Name

Joint Holder's Full Name

Type of Share/
 Debenture/other security

1 - Equity, 2 - Preference
 3 – Debentures 4-other security

Number of Shares/

Amount per

Debentures Held/
Other securities held

Share / Debenture/other
security (in Rs.)

Date of becoming
a member / Debenture holder/other security holder:-

Address :

Town / City :

District :

State :

Country :

Pin Code :

(Information to be furnished in separate sheet or in electronic mode as per the format)

[Following additional details to be given by Company without share capital]

- (a) Total number of members at the date of incorporation/end of previous financial year.....
- (b) Number of persons who have become members since incorporation / end of previous financial year.....
- (c) Number of persons who have ceased to be members since incorporation / end of previous financial year.....
- (d) Number of members as on the end of financial year.....

VIII. Details of shares / debentures transfers since the close of last financial year [or in the case of the first return at any time since the incorporation of the Company.]

Date of closure of previous financial year

Date Month Year

Date of Registration of Transfer of Shares Year

Date Month

2] Details of Directors:

i) Composition of Board of Directors

Category	At the beginning of the year		At the end of the year	
	No of Directors	% of total Number of Directors	No of Directors	% of total Number of Directors
A. Promoter				
i) Executive Directors				
ii) Non-Executive Directors				
Sub-total (A)				
B. Non-Promoter				
i) Executive Directors				
ii) Non-Executive & Independent Directors				
iii) Non-Executive & non-Independent Directors				
Sub-total (B)				
C. Nominee Directors				
i) representing lending institutions / banks				
ii) representing investing institutions				
iii) representing Government				
iv) representing small share holders				
v) Others, if any.....				
Sub-total (C)				
Total (A+B+C+)				

ii) Details of Individual Directors

Directors: [Give total no. of Directors -]

DIN: -

[PREFILL]

Full Name:

Father's/ Mother's / Spouse's Name [As
per DIN]

Nationality-

I -Indian

F-Foreign

Date of Birth

Date Month

Year

Designation:

Category:-

Occupation:-

Email-id:-

No. of Equity Shares held in the Company:-

Date of Appointment
Date Month Year

Date of Ceasing:
Date Month Year

Residential Address:

Town / City :

District :

State :

Pin Code :

Details of Directorships in other companies and changes therein

Sl. No	Name of the Company	CIN of the Company	Type of Company	Designation**	Date of Appoint-	Date of Cessation
--------	---------------------	--------------------	-----------------	---------------	------------------	-------------------

					ment	
1						
2						
3						

- *Listed Company-L, Unlisted Public Company-U, Private Company-P, OPC –O
- ** C – Chairman, CMD- Chairman cum Managing Director, CW- Chairman cum Whole time Director W –Whole Time Director, D – Director, MD – Managing Director, ED- Executive Director, NED – Non-Executive Director, AD- Alternate Director

3] Key Managerial Personnel:

i) Managing Director / CEO / Manager/Whole time director

DIN/PAN / UIN/ PASSPORT NO :-

Full Name:

Father's/ Mother's / Spouse's Name

[As per DIN/PAN/UIN/PASSPORT NO.]

Nationality-
Date of Birth

I -Indian F-Foreign

Date Month Year

Designation:

Date of Appointment
Month Year

Date of Ceasing: Date
Date Month Year

Residential Address:

Town / City :

District :

State :

Pin Code :

ii) **Company Secretary**

PAN / UIN/ PASSPORT NO :-

Full Name:

Father's/ Mother's / Spouse's Name [As
per PAN/UIN/PASSPORT NO.]

Nationality-

I -Indian F-Foreign

Date of Birth

Date

Month

Year

Designation:

Membership No.

Date of Appointment
Month Year

Date of Ceasing: Date
Date Month Year

Residential Address:

Town / City :

District :

State :

Pin Code :

iii) **Chief Financial Officer**

DIN/PAN / UIN/ PASSPORT NO :-

Full Name:

Father's/ Mother's / Spouse's Name

[As per DIN/PAN/UIN/PASSPORT NO.]

Nationality-
Date of Birth

I -Indian F-Foreign
Date Month Year

Designation:

Date of Appointment
Month Year

Date of Ceasing: Date
Date Month Year

Residential Address:

Town / City :

District :

State :

Pin Code :

iv) **Others, if any**

PAN / UIN/ PASSPORT NO :-

Full Name:

Father's/ Mother's / Spouse's Name [As
per PAN/UIN/PASSPORT NO.]

Nationality-
Date of Birth

I -Indian F-Foreign
Date Month Year

Designation:

Date of Appointment
Month Year

Date of Ceasing: Date
Date Month Year

Residential Address:

Town / City :

District :

State :

Pin Code :

X. MEETINGS OF MEMBERS/CLASS OF MEMBERS/BOARD/COMMITTEES OF THE BOARD OF DIRECTORS

A. MEMBERS/CLASS /REQUISITIONED/NCLT/COURT CONVENED MEETINGS

Type of meeting	Date of meeting	Total Number of Members entitled to attend meeting	Attendance	
			Number	% of total shareholding
Annual General Meeting [AGM]				
Extra-Ordinary General Meeting [EOGM]				
Class Meeting				
NCLT/ Court				
Requisitioned				

B. BOARD MEETINGS

S. No.	Date of meeting	Total No. of Directors on the Date of Meeting	No. of Directors attended	% of Attendance
--------	-----------------	---	---------------------------	-----------------

1				
2				
3				

C. COMMITTEE MEETINGS

NO. OF COMMITTEES

NAME OF THE COMMITTEE:

S. No.	Date of meeting	Total No. of Members of the Committee	No. of Members attended	% of attendance
1				
2				
3				

[Separate sheet to be attached for each Committee]

D. ATTENDANCE OF DIRECTORS

Sl. No.	Name of the Director	Board Meetings			Committee Meetings (Taking all the Committee Meetings together of which a Director is a member)			Whether attended last AGM held on(Y/N)
		No of Meeting Held	No. of Meeting attende	% of attendan	No. of Meeting Held	No. of Meeting attende	% of attendance	
1								
2								
3								
4								

XI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

Sl. no.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount
		----	---	---	----	

1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961					
2.	Stock Option					
3.	Sweat Equity					
4.	Commission - as % of profit - others, specify...					
5.	Others, please specify					
	Total (A)					
	Ceiling as per the Act					

B. Remuneration to other directors:

Sl. no.	Particulars of Remuneration	Name of Directors				Total Amount
		-----	----	----	---	
	1. Independent Directors • Fee for attending board committee meetings • Commission • Others, please specify					
	Total (1)					
	2. Other Non-Executive Directors • Fee for attending board					

	committee meetings • Commission • Others, please specify					
	Total (2)					
	Total (B)=(1+2)					
	Total Managerial Remuneration					
	Overall Ceiling as per the Act					

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

Sl. no.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961				
2.	Stock Option				
3.	Sweat Equity				
4.	Commission - as % of profit - others, specify...				

5.	Others, please specify				
	Total				

XII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT / COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty					
Punishment					
Compounding					
DIRECTORS					
Penalty					
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty					
Punishment					
Compounding					

XIII. MATTERS RELATED TO CERTIFICATION OF COMPLIANCES AND DISCLOSURES

A. CERTIFICATION OF COMPLIANCES

Details of events / matters in respect of which the company was liable to file returns or comply with requisite provisions of the Companies Act and rules made thereunder;-

Description of the Event / Matter	Date Of The event	Section & Descriptio	Due date for filing / compliance	Date of Filing SRN/ SRN/ compliance	Concerned Authority (ROC/ NCL /Court)	Reasons for delay, if any

B. DISCLOSURES

1. Closure of Register of Members / Debenture Holders / other security holders
Date of Closure of Register / Record Date
Purpose
Date of Public Notice
No. of Days for which Register of Members was closed
2. Declaration of Dividend
• Interim Dividend
• Final Dividend
Date of Declaration
Percentage
Dividend Per Share
3. Delisting of Shares / Securities, if any
Name of Stock Exchange from where it is delisted
Date of Delisting
Remarks
4. Change in Nominal Value of Shares /
• Sub-division
• Consolidation
Nominal Value per share before Change
Nominal Value per share after Change
Date of Change

5. Particulars of inter-corporate loans, investments, etc	Name of the body corporate	Aggregate amount of loans, investments During the year (for each body corporate)	Relation with such body corporate (whether it is holding, subsidiary or associate)	Remarks
6. Contracts or arrangements in which directors are interested / related party transactions	Name of the director / related party	Date of disclosure of interest	Date of contract / arrangement	Brief particulars of the contract / arrangement
7. Details of resolutions passed by postal ballot	Brief Particulars of resolution	Number of votes cast <u>For</u> <u>Against</u>		

XIV. Details in respect of shares held by or on behalf of the FII's.

Name of FII	Address	Country Of Incorporation	Regn. No. with SEBI / RBI	% of share holding
-------------	---------	--------------------------	---------------------------	--------------------

XV. OTHER DISCLOSURES

(1) Corporate Social Responsibility

(a) Amount spent by the company during the financial year in pursuance of its Corporate Social Responsibility policy –

(b) The amount spent as percentage of the average net profits of the company made during the three immediately preceding financial years-

(2) Limits under following sections of the Act:-

Section	Brief Description	Limit (Rs.)
186(2) [loan and investment by company]		
180(1)(c) [restrictions on powers board]		

3) Disclosure of Directors-

- All the Directors have furnished notices in form 12.1 and additional disclosures, wherever applicable, during the year;
- Each independent director has given a declaration that he meets the criteria of independence as provided in sub-section (6) of section 149.

4] The Company has duly appointed/re-appointed -----Chartered Accountant as the Auditor of the Company at the annual general meeting held on-----

We certify that:

- (a) The return states the facts, as they stood on the date of the closure of the financial year aforesaid correctly and adequately.
- (b) The whole of the amount of unpaid/ unclaimed dividend/other amounts as applicable have been transferred to the Investor Education and Protection Fund in accordance with section 125 of the Act.
- (c) The Company has maintained all the registers as per the provisions of the Act and the rules made there under and
- (d) Unless otherwise anything in contrary is stated expressly elsewhere in this Return, the Company has complied with the applicable provisions of the Act during the financial year.

(Certificates to be given by Private Companies)

- (e) The company has not, since the date of the closure of the last financial year with reference to which the last return was submitted or in the case of a first return since the date of the incorporation of the

company, issued any invitation to the public to subscribe for any securities of the company.

(f) Where the annual return discloses the fact that the number of members, except in case of a one person company, of the company exceeds two hundred, the excess consists wholly of persons who under second proviso to clause (ii) of sub-section (68) of section 2 of the Act are not to included in the reckoning the number of two hundred.

(g) The Company continues to be a Private Company during the financial year.

(Certificate to be given only by One Person Company / Small Company)

(i) The Company continues to be one person company / small company.

Signed

Director: _____

Company Secretary /Company Secretary in practice Notes:-

Notes:-

1] Under Section 92(1) of the Act, the Annual Return is to be signed both by a Director and a Company Secretary, or where there is no Company Secretary, by a Company Secretary in practice.

2] Under proviso to Section 92(1) of the Act, the Annual Return of a One Person Company and a Small Company shall be signed by the Company Secretary or where there is no Company Secretary, by a director of the company.

3] Under sub section (2) of Section 92 of the Act, the Annual Return of a listed company or by a company having such paid-up capital and turnover as may be prescribed shall also be certified by a company secretary in practice in the prescribed manner.

Form No. MGT-8

[Pursuant to section 92(2) of the Companies Act, 2013 and rule 11(2) of Companies (Management and Administration) Rules, 2014]

CERTIFICATE BY A COMPANY SECRETARY IN PRACTICE

I/ We have examined the registers, records and books and papers of -----
----- **Limited/Private Limited** (the Company) as required to be maintained under the Companies Act, 2013 (the Act) and the rules made thereunder for the financial year ended on ----- , 20----. In my/ our opinion and to the best of my information and according to the examinations carried out by me/ us and explanations furnished to me/ us by the company, its officers and agents, I/ we certify that:

- A. the Annual Return states the facts as at the close of the aforesaid financial year correctly and adequately.
- B. during the aforesaid financial year the Company has complied with provisions of the Act & Rules made there under in respect of:
 1. its status under the Act;
 2. maintenance of registers/records & making entries therein within the time prescribed therefor;
 3. filing of forms and returns as stated in the annual return, with the Registrar of Companies, Regional Director, Central Government, the Tribunal , Court or other authorities within/beyond the prescribed time;
 4. calling/ convening/ holding meetings of Board of Directors or its committees, if any, and the meetings of the members of the company on due dates as stated in the annual return in respect of which meetings, proper notices were given and the proceedings including the circular resolutions and resolutions passed by postal ballot, if any, have been

properly recorded in the Minute Book/registers maintained for the purpose and the same have been signed;

5. closure of Register of Members / Security holders, as the case may be.
6. advances/loans to its directors and/or persons or firms or companies referred in section 185 of the Act;
7. contracts/arrangements with related parties as specified in section 188 of the Act;
8. issue or allotment or transfer or transmission or buy back of securities/ redemption of preference shares or debentures/ alteration or reduction of share capital/ conversion of shares/ securities and issue of security certificates in all instances;
9. keeping in abeyance the rights to dividend, rights shares and bonus shares pending registration of transfer of shares in compliance with the provisions of the Act
10. declaration/ payment of dividend; transfer of unpaid/ unclaimed dividend/other amounts as applicable to the Investor Education and Protection Fund in accordance with section 125 of the Act;
11. signing of audited financial statement as per the provisions of section 134 of the Act and report of directors is as per sub - sections (3), (4) and (5) thereof;
12. constitution/ appointment/ re-appointments/ retirement/ filling up casual vacancies/ disclosures of the Directors, Key Managerial Personnel and the remuneration paid to them;
13. appointment/ reappointment/ filling up casual vacancies of auditors as per the provisions of section 139 of the Act;
14. approvals required to be taken from the Central Government, Tribunal, Regional Director, Registrar, Court or such other authorities under the various provisions of the Act;
15. acceptance/ renewal/ repayment of deposits;
16. borrowings from its directors, members, public financial institutions, banks and others and creation/ modification/ satisfaction of charges in

that respect, wherever applicable;

17. loans and investments or guarantees given or providing of securities to other bodies corporate or persons falling under the provisions of section 186 of the Act ;
18. alteration of the provisions of the Memorandum and/ or Articles of Association of the Company;

Place:

Signature:

Date:

Name of Company Secretary in practice:

C.P. No. :

Note: The qualification, reservation or adverse remarks; if any, may be stated at the relevant place(s).

Form No. MGT-9
EXTRACT OF ANNUAL RETURN
as on the financial year ended on _____

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

- i) CIN:-
- ii) Registration Date
- iii) Name of the Company
- iv) Category / Sub-Category of the Company
- v) Address of the Registered office and contact details
- vi) Whether listed company Yes / No
- vii) Name, Address and Contact details of Registrar and Transfer Agent, if any

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

Sl. No.	Name and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the company
1			
2			
3			

<p>a) NRIs - Individuals b) Other – Individuals c) Bodies Corp. d) Banks / FI e) Any Other....</p> <p>Sub-total (A) (2):-</p> <p>Total shareholding of Promoter (A) = (A)(1) + (A)(2)</p>									
<p>B. Public Shareholding</p> <p>1. Institutions</p> <p>a) Mutual Funds b) Banks / FI c) Central Govt d) State Govt(s) e) Venture Capital Funds f) Insurance Companies g) FIIs h) Foreign Venture Capital</p>									

Funds									
i) Others (specify)									
Sub-total (B)(1):-									
2. Non- Institutions									
a) Bodies Corp.									
i) Indian									
ii) Overseas									
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh									
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh									
c) Others (specify)									
Sub-total (B)(2):-									
Total Public Shareholding (B)=(B)(1)+ (B)(2)									
C. Shares held by Custodian for GDRs & ADRs									
Grand Total (A+B+C)									

(ii) Shareholding of Promoters

Sl No.	Shareholder's Name	Shareholding at the beginning of the year			Share holding at the end of the year			
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1								% change in share holding during the year
2								
3								
	Total							

(iii) Change in Promoters' Shareholding (please specify, if there is no change)

Sl. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year				
	Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat				

	equity etc):				
	At the End of the year				

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year				
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
	At the End of the year (or on the date of separation, if separated during the year)				

(v) Shareholding of Directors and Key Managerial Personnel:

Sl.		Shareholding at the	Cumulative Shareholding
-----	--	---------------------	-------------------------

No.	For Each of the Directors and KMP	beginning of the year		during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year				
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):				
	At the End of the year				

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount				
ii) Interest due but not paid				
iii) Interest accrued but not				

due				
Total (i+ii+iii)				
Change in Indebtedness during the financial year				
<ul style="list-style-type: none"> • Addition • Reduction 				
Net Change				
Indebtedness at the end of the financial year				
i) Principal Amount				
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)				

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

Sl. no.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount
		----	---	---	----	
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961					

2.	Stock Option					
3.	Sweat Equity					
4.	Commission - as % of profit - others, specify...					
5.	Others, please specify					
	Total (A)					
	Ceiling as per the Act					

B. Remuneration to other directors:

Sl. no.	Particulars of Remuneration	Name of Directors				Total Amount
		-----	----	----	---	
	3. Independent Directors • Fee for attending board committee meetings • Commission • Others, please specify					
	Total (1)					
	4. Other Non-Executive Directors • Fee for attending board committee meetings • Commission • Others, please specify					
	Total (2)					
	Total (B)=(1+2)					
	Total Managerial Remuneration					
	Overall Ceiling as per the Act					

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

Sl. no.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961				
2.	Stock Option				
3.	Sweat Equity				
4.	Commission - as % of profit - others, specify...				
5.	Others, please specify				
	Total				

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT / COURT]	Appeal made, if any (give Details)

A. COMPANY					
Penalty					
Punishment					
Compounding					
B. DIRECTORS					
Penalty					
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty					
Punishment					
Compounding					

Form No. MGT-10

Changes in shareholding position of promoters and top ten shareholders

[Pursuant to section 93 of the Companies Act, 2013 and rule 13 of the Companies (Management and Administration) Rules, 2014]

1. (a) CIN:

(b) GLN:

2. (a) Name of the company:

(b) Registered office address:

(c) E-mail id:

3. Name of the stock exchange where the shares of the company are listed:

(i)

(ii)

4. Details of change in shareholding position of promoters:

Name of the Promoter	No. of shares held before the change	% of shareholding before the change	Change in share holding in number of shares (+) Increase (-) decrease	No. of shares held after the change
(1)	(2)	(3)	(4)	(5)

% of shareholding after the change	Reason for change	No. of shares pledged/ encumbered after the change	Remarks
(6)	(7)	(8)	

5.Details of change in shareholding position of top ten share holders:

Name of the share holders	No. of shares held before the change	% of shareholding before the change	Change in share holding in number of shares (+) Increase (-) decrease	No. of shares held after the change
(1)	(2)	(3)	(4)	(5)

% of shareholding after the change	Reason for change	No. of shares pledged/ encumbered after the change	Remarks
(6)	(7)	(8)	

Signature

Date :

Place:

Form No. MGT-11

Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN:

Name of the company:

Registered office:

Name of the member (s):

Registered address:

E-mail Id:

Folio No/ Client Id:

DP ID:

I/We, being the member (s) of shares of the above named company, hereby appoint

1. Name:
Address:
E-mail Id:
Signature:....., or failing him

2. Name:
Address:
E-mail Id:
Signature:....., or failing him

3. Name:
Address:
E-mail Id:
Signature:.....

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at theAnnual general meeting/ Extraordinary general meeting of the company, to be held on the day of..... At..... a.m. / at.....(place) and at any adjournment thereof in respect of such resolutions as are indicated below:

- Resolution No. 1.....
2.....
3.....

Signed this..... day of..... 20....

Signature of shareholder

Signature of Proxy holder(s)

Affix

Revenue
Stamp

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

Form No. MGT-12

Polling Paper

[Pursuant to section 109(5) of the Companies Act, 2013 and rule 21(1)(c) of the Companies (Management and Administration) Rules, 2014]

Name of the Company:

Registered office:

BALLOT PAPER

S No	Particulars	Details
1.	Name of the First Named Shareholder (In block letters)	
2.	Postal address	
3.	Registered folio No. / *Client ID No. (*Applicable to investors holding shares in dematerialized form)	
4.	Class of Share	

I hereby exercise my vote in respect of Ordinary/ Special resolution enumerated below by recording my assent or dissent to the said resolution in the following manner:

No	Item No.	No. of shares held by me	I assent to the resolution	I dissent from the resolution
1.				

Place:				
Date:		(Signature of the shareholder)		

FORM No. MGT-13

Report of Scrutinizer(s)

*[Pursuant to rule section 109 of the Companies Act, 2013 and rule 21(2) of the Companies (Management and Administration) Rules, 2014]*To,

Chairman

_____ Annual / Extraordinary General Meeting of the Equity

Shareholders of _____ Limited

Held on _____ at _____

Dear Sir,

I/We, _____, *and
_____, appointed as Scrutinizer(s) for the
purpose of the poll taken on the below mentioned resolution(s), at the meeting
_____ of the Equity Shareholders of
_____ Limited, held on _____ at
_____, submit our report as under:

1. After the time fixed for closing of the poll by the Chairman, _____ ballot boxes kept for polling were locked in my/our presence with due identification marks placed by me/us.
2. The locked ballot boxes were subsequently opened in my/our presence and poll papers were diligently scrutinized. The poll papers were reconciled with the records maintained by the Company / Registrar and Transfer Agents of the Company and the authorizations / proxies lodged with the Company.

3. The poll papers, which were incomplete and/or which were otherwise found defective have been treated as invalid and kept separately.

OR

I/We did not find any poll papers invalid.

* *Not applicable if there is only one scrutinizer appointed.*

4. The result of the Poll is as under:

(a) Resolution _____

(Reproduce Item No. and heading of the Resolution)

(i) Voted **in favour** of the resolution:

Number of members present and voting (in person or by proxy)	Number of votes cast by them	% of total number of valid votes cast

(ii) Voted **against** the resolution:

Number of members present and voting	Number of votes cast by	% of total number of

(in person or by proxy)	them	valid votes cast

(iii) **Invalid** votes :

Total number of members (in person or by proxy) whose votes were declared invalid	Total number of votes cast by them

(c) **Resolution** _____ -

(Reproduce Item No. and heading of the Resolution)

(i) Voted **in favour** of the resolution:

Number of members present and voting (in person or by proxy)	Number of votes cast by them	% of total number of valid votes cast

(ii) Voted **against** the resolution:

Number of members present and voting (in person or by proxy)	Number of votes cast by them	% of total number of valid votes cast

(iii) **Invalid** votes :

Total number of members (in person or by proxy) whose votes were declared invalid	Total number of votes cast by them

----- (*Enumerate depending on the number of resolutions for which poll is taken*)

5. A Compact Disc (CD) containing a list of equity shareholders who voted "FOR", "AGAINST" and those whose votes were declared invalid for each resolution is enclosed.
6. The poll papers and all other relevant records were sealed and handed over to the Company Secretary / Director authorized by the Board for safe keeping.

Thanking you,

Yours faithfully,

Place:

Dated:

Name/s and Signature/s of the Scrutinizer/s

FORM NO. MGT.14

Filing of Resolutions and agreements to the Registrar

[Pursuant to section 94(1), 117(1)]

Form language English Hindi

Refer the instruction kit for filing the form.

1.(a)*Corporate identity number (CIN) of company

(b) Global location number (GLN) of company

2.(a) Name of the company

(b) Address of the
registered office
of the company

(c)*e-mail ID of the company

3. *Registration of Resolution(s) Agreement Postal ballot resolution(s) under Section 110
 Proposed resolution under section 94(1)

4. Date of dispatch of notice for passing of

(a) Resolution(s)

(DD/MM/YYYY)

(b) Postal ballot resolution(s)

(DD/MM/YYYY)

5. Date of passing of

(a) Resolution(s)

(DD/MM/YYYY)

(b) Postal ballot resolution(s)

(DD/MM/YYYY)

6. Number of resolution(s) for which the form is being filed

Details of the resolution

I.

(a) (i) Section of the Companies Act, 2013 under which passed

(ii) Section of the Companies Act, 1956 under which passed

(b) Purpose of passing the resolution

If others, mention the section and purpose

(c) Subject matter of the resolution

(d) Mention whether resolution passed by postal ballot Yes No

(e) Indicate the authority passing or agreeing to the resolution
 Board of directors Shareholders Class of shareholders Creditors

(f) Whether ordinary or special resolution or with requisite majority
 Ordinary resolution Special resolution Requisite majority

7. (a) In case of alteration in object clause, whether there is any change in the industrial activity of the company
 Yes No

(b) If yes, provide the main division of new industrial activity of the company
Description of the main division

8. In case of voluntary winding up under section 304, provide the following details

(a) Mode of winding up Members' Creditors'

(b) Date of commencement of winding up (DD/MM/YYYY)

(c) Number of liquidators

Details of liquidator(s)

I.

Income-tax permanent account number (Income-tax PAN)

Name

Address

Line I

Line II

City

State

Country

Pin Code

9. Details of agreement

(a) Date of agreement (DD/MM/YYYY)

(b) (i) Section of the Companies Act, 2013 under which entered

(ii) Section of the Companies Act, 1956 under which entered

(c) Purpose of entering into the agreement

If others, mention the section and purpose

(d) subject matter of the agreement

(e) Indicate the authority adopting the agreement

Board of directors Shareholders Class of shareholders Creditors

10. Service request number(SRN) of Form INC.28

11. Total number of members as on the date of filing

Attachments

1. Copy(s) of resolution(s) along with copy of explanatory statement under section 102
2. Altered memorandum of association
3. Altered articles of association
4. Copy of agreement
5. Optional attachment(s) - if any

Attach
Attach
Attach
Attach
Attach

List of Attachments

5. Optional attachment(s) - if any

Declaration

I am authorized by the Board of Directors of the Company vide resolution number Dated (DD/MM/YYYY) to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
2. All the required attachments have been completely and legibly attached to this form. It is also certified that copy of the resolution(s) or agreement(s) filed herewith is or are a true copy(s) of the original.
3. Any application, writ petition or suit had not been filed regarding the matter in respect of which this petition/application has been made, before any court of law or any other authority or any other Bench or the Board and not any such application, writ petition or suit is pending before any of them.

***To be digitally signed by**

*Designation

Name of liquidator

*Director identification number of the director; or Income-tax



PAN of the liquidator; DIN or Income-tax PAN of manager or CEO or CFO; or membership number of Company secretary;

Note: Attention is also drawn to provisions of Section 448 and 449 which provide for punishment for false statement and punishment for false evidence respectively

RULES ON CHAPTER VIII

DECLARATION OF PAYMENT OF DIVIDENT

G.S.R.(E).- In exercise of the powers conferred under sub-section (1) of Section.

123 read with section 469 of the Companies Act, 2013 (18 of 2013) and in supersession of the Companies (Central Government's) General Rules and Forms, 1959 and other Rules prescribed under Companies Act, 1956 on matters covered under these rules, except as respects things done or omitted to be done before such suppression, the Central Government hereby makes the following rules, namely:-

1. Short title and commencement.- (1) These rules may be called the Companies (Declaration and Payment of Dividend) Rules, 2014.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.- (1) In these rules, unless the context otherwise requires, -

(a) "Act" means the Companies Act, 2013;

(b) "section" means section of the Act.

(2) Words and expressions used in these rules but not defined and defined in the Act or in the Companies (Specification of Definitions Details) Rules, 2014, shall have the same meanings respectively assigned to them in the Act or in the said Rules.

3. Declaration of dividend out of reserves.- In the event of adequacy or absence of profits in any year, a company may declare dividend out of surplus subject to the fulfillment of the following conditions, namely:-

(1) The rate of dividend declared shall not exceed the average of the rates at which dividend was declared by it in the three years immediately preceding that year:

Provided that this sub-rule shall not apply to a company, which has not declared any dividend in each of the three preceding financial year.

(2) The total amount to be drawn from such accumulated profits shall not exceed one-tenth of the sum of its paid-up share capital and free reserves as appearing in the latest audited financial statement.

(3) The amount so drawn shall first be utilised to set off the losses incurred in the financial year in which dividend is declared before any dividend in respect of equity shares is declared.

(4) The balance of reserves after such withdrawal shall not fall below fifteen per cent of its paid up share capital as appearing in the latest audited financial statement.

(5) No company shall declare dividend unless carried over previous losses and depreciation not provided in previous year are set off against profit of the company of the current year the loss or depreciation, whichever is less, in previous years is set off against the profit of the company for the year for which dividend is declared or paid.

4. Statement of amounts to be credited to investor education and protection fund shall be filed in Form DIV 5.

(File No. 1/31/2013-CL.V)

(Renuka Kumar)
Joint Secretary to the Government of India

FORM DIV 5

Statement of amounts credited to investor education and protection fund

Form Language _____ English ___ Hindi

Note – All field marked in * are to be mandatorily filled.

1(a). *Corporate identity number (CIN) of company ___ Pre-

fill (b). Global location number (GLN) of company __

2(a). Name of the company _____

(b). Address of the
registered office
of the company _____

(c) *e-mail ID of the company _____

3.*Service request number (SRN) in respect of payment made to the fund_
_____pre-fill 4.*Date of payment of
amount to the fund _____(DD/MM/YYYY)

5.*Amount credited to the fund (in Rs.)_

6.*Mode of payment

_____ Challan payment (Cash, Cheque, Demand draft) online Payment

7. Details of the amount credited to the fund

S.No.	Particulars	Amount (in Rs.)	Date by which amount should have been credited to the fund
(a)	Amount in the unpaid dividend accounts of companies		
(b)	The application money received by companies for allotment of any securities and due for refund		
(c)	Matured deposits with companies		
(d)	Matured debentures with companies		
(e)	Interest accrued on the amounts referred to in clause (a) to (d) above		
	(i) Unpaid dividend		
	(ii) Application money due for refund		
	(iii) Matured deposit with companies		

	(iv) Matured debentures with companies		
--	--	--	--

(f)	Grants and donation		
(g)	Total		

8. Financial year(s) to which the amount(s) relates

Attachments

1 Optional attachment(s) –
if any Attach

List of
attachments

Remove attachment

Verification

To the best of my knowledge and belief, the information given in this form and its attachments is correct and complete.

I have been authorised by the Board of directors' resolution

number* _____ dated*

(DD/MM/YYYY) to sign and submit this form.

To be digitally signed by

Managing director or director or manger or secretary of the company __

*Designation ____

*Director identification number of the director or managing Director; or _____ Inco
Membership number, if applicable or income-tax PAN
of the secretary (secretary of a company who is not a
member of ICSI, may quote his/her Income-tax PAN)

RULES ON CHAPTER IX **ACCOUNTS**

G.S.R. (E).- In exercise of the powers conferred under sub-sections (1) and

(3) of section 128, sub-section (3) of section 129, section 133, section 134, sub-

section (4) of section 135, sub-section (1) of section 136, section 137 and section 138 read with section 469 of the Companies Act, 2013, and in supersession of the Companies (Central Government's) General Rules and Forms, 1956 or any other rules prescribed under the Companies Act, 1956 (1 of 1956) on matters covered under these rules, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:-

1. Short title and commencement. -

(1) These rules may be called the Companies (Accounts) Rules, 2014.

(2) They shall come into force on the 1st day of April, 2014.

2. Definitions.- (1) In these rules, unless the context otherwise requires,-

(a) "Act" means the Companies Act, 2013 (18 of 2013);

(b) "Annexure" means the Annexure to these rules;

(c) "Fees" means the fees as specified in the Companies (Registration Offices and Fees) Rules, 2014;

(d) "Form" or "e-Form" means a form set forth in Annexure to these rules which shall be used for the matter to which it relates;

(e) "Schedule" means the Schedule to the Act;

(f) "section" means the section of the Act;

(2) The words and expressions used in these rules but not defined and defined in the Act or in the Companies (Specification of definitions details) Rules, 2014, shall have the meanings respectively assigned to them in the Act or in the said Rules.

3. Manner of books of account to be kept in electronic mode.- (1) The books of account and other relevant books and papers maintained in electronic mode shall remain accessible in India so as to be usable for subsequent reference.

(2) The books of account and other relevant books and papers referred to in sub-rule (1) shall be retained completely in the format in which they were originally generated, sent or received, or in a format which shall present accurately the information generated, sent or received and the information contained in the electronic records shall remain complete and unaltered.

(3) The information received from branch offices shall not be altered and shall be kept in a manner where it shall depict what was originally received from the branches.

(4) The information in the electronic record of the document shall be capable of being displayed in a legible form.

(5) There shall be a proper system for storage, retrieval, display or printout of the electronic records as the Audit Committee, if any, or the

Board may deem appropriate and such records shall not be disposed of or rendered unusable, unless permitted by law:

Provided that the back-up of the books of account and other books and papers of the company maintained in electronic mode, including at a place outside India, if any, shall be kept in servers physically located in India on a periodic basis.

(6) The company shall intimate to the Registrar on an annual basis at the time of filing of financial statement-

- (a) the name of the service provider;
- (b) the internet protocol address of service provider;
- (c) the location of the service provider (wherever applicable);
- (d) where the books of account and other books and papers are maintained on cloud, such address as provided by the service provider.

Explanation.- For the purposes of this rule, the expression "electronic mode" includes "electronic form" as defined in clause (r) of sub-section (1) of section 2 of Information Technology Act, 2000 (21 of 2000) and also includes an electronic record as defined in clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000) and "books of account " shall have the meaning assigned to it under the Act.

4. Conditions regarding maintenance and inspection of certain financial information by directors.- (1) The summarised returns of the books of account of the company kept and maintained outside India shall be sent to the registered office at quarterly intervals, which shall be kept and maintained at the registered office of the company and kept open to

directors for inspection.

(2) Where any other financial information maintained outside the country is required by a director, the director shall furnish a request to the company setting out the full details of the financial information sought, the period for which such information is sought.

(3) The company shall produce such financial information to the director within fifteen days of the date of receipt of the written request.

(4) The financial information required under sub-rules (2) and (3) shall be sought for by the director himself and not by or through his power of attorney holder or agent or representative.

5. Form of Statement containing salient features of financial statements of subsidiaries.- The statement containing the salient feature of the financial statement of a company's subsidiary or subsidiaries, associate company or companies and joint venture or ventures under the first proviso to sub-section (3) of section 129 shall be in Form **AOC-1**.

6. Manner of consolidation of accounts.- The consolidation of financial statements of the company shall be made in accordance with the provisions of **Schedule III of the Act and the applicable accounting standards:**

Provided that in case of a company covered under sub-section (3) of section 129 which is not required to prepare consolidated financial

statements under the Accounting Standards, it shall be sufficient if the company complies with provisions on consolidated financial statements provided in Schedule III of the Act.

7. Transitional provisions with respect to Accounting Standards.-

(1) The standards of accounting as specified under the Companies Act, 1956 (1 of 1956) shall be deemed to be the accounting standards until accounting standards are specified by the Central Government under section 133.

(2) Till the National Financial Reporting Authority is constituted under section 132 of the Act, the Central Government may prescribe the standards of accounting or any addendum thereto, as recommended by the Institute of Chartered Accountants of India in consultation with and after examination of the recommendations made by the National Advisory Committee on Accounting Standards constituted under section 210A of the Companies Act, 1956 (1 of 1956).

8. Matters to be included in Board's report.- (1) The Board's Report shall be prepared based on the stand alone financial statements of the company and the report shall contain a separate section wherein a report on the performance and financial position of each of the subsidiaries, associates and joint venture companies included in the consolidated financial statement is presented.

(2) The Report of the Board shall contain the particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the Form **AOC-2**.

(3) The report of the Board shall contain the following information and details, namely:-

(A) Conservation of energy-

(i) the steps taken or impact on conservation of energy;

(ii) the steps taken by the company for utilising alternate sources of energy;

(iii) the capital investment on energy conservation equipments;

(B) Technology absorption-

(i) the efforts made towards technology absorption;

(ii) the benefits derived like product improvement, cost reduction, product development or import substitution;

(iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-

(a) the details of technology imported;

(b) the year of import;

(c) whether the technology been fully absorbed;

(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and

(iv) the expenditure incurred on Research and Development.

(C) Foreign exchange earnings and Outgo-

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows.

(4) Every listed company and every other public company having a paid up share capital of twenty five crore rupees or more calculated at the end

of the preceding financial year shall include, in the report by its Board of directors, a statement indicating the manner in which formal annual evaluation has been made by the Board of its own performance and that of its committees and individual directors.

(5) In addition to the information and details specified in sub-rule (4), the report of the Board shall also contain -

- (i) the financial summary or highlights;
- (ii) the change in the nature of business, if any;
- (iii) the details of directors or key managerial personnel who were appointed or have resigned during the year;
- (iv) the names of companies which have become or ceased to be its Subsidiaries, joint ventures or associate companies during the year;
- (v) the details relating to deposits, covered under Chapter V of the Act,-

- (a) accepted during the year;
- (b) remained unpaid or unclaimed as at the end of the year;
- (c) whether there has been any default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and the total amount involved-

- (i) at the beginning of the year;
- (ii) maximum during the year;
- (iii) at the end of the year;

(vi) the details of deposits which are not in compliance with the requirements of Chapter V of the Act;

(vii) the details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future;

(viii) the details in respect of adequacy of internal financial controls with reference to the Financial Statements.

9. Disclosures about CSR Policy.- The disclosure of contents of Corporate Social Responsibility Policy in the Board's report and on the company's website, if any, shall be as per annexure attached to the Companies (Corporate Social Responsibility Policy) Rules, 2014.

10. Statement containing salient features of financial statements.- The statement containing features of documents referred to in first proviso to sub-section (1) of section 136 shall be in Form **AOC-3**.

11. Manner of circulation of financial statements in certain cases.- In case of all listed companies and such public companies which have a net worth of more than one crore rupees and turnover of more than ten crore rupees, the financial statements may be sent-

(a) by electronic mode to such members whose shareholding is in dematerialised format and whose email Ids are registered with Depository for communication purposes;

(b) where Shareholding is held otherwise than by dematerialised format, to such members who have positively consented in writing for receiving by electronic mode; and

(c) by despatch of physical copies through any recognised mode of delivery as specified under section 20 of the Act, in all other cases.

12. Filing of financial statements and fees to be paid thereon.-

(1) Every company shall file the financial statements with Registrar together with Form **AOC-4**.

(2) The class of companies as may be notified by the Central Government from time to time, shall mandatorily file their financial statement in Extensible Business Reporting Language (XBRL) format and the Central Government may specify the manner of such filing under such notification for such class of companies.

Explanation.- For the purposes of this sub-rule, the term “Extensible Business Reporting Language” means a standardised language for communication in electronic form to express, report or file financial information by companies under this rule.

(3) The fees or additional fees referred to in sub-section (1) of section 137 and in the second proviso to the said sub-section and in sub-section (2) of the said section shall be as specified in the Companies (Registration Offices and Fees) Rules, 2014.

13. Companies required to appoint internal auditor.- (1) The following class of companies shall be required to appoint an internal auditor or a firm of internal auditors, namely: -

(a) every listed company;

(b) every unlisted public company having-

(i) paid up share capital of fifty crore rupees or more during the preceding financial year; or

(ii) turnover of two hundred crore rupees or more during the preceding financial year; or

(iii) outstanding loans or borrowings from banks or public financial institutions exceeding one hundred crore rupees or more at any point of time during the preceding financial year; or

(iv) outstanding deposits of twenty five crore rupees or more at any point of time during the preceding financial year; and

(c) every private company having-

(i) turnover of two hundred crore rupees or more during the preceding financial year; or

(ii) outstanding loans or borrowings from banks or public financial institutions exceeding one hundred crore rupees or more at any point of time during the preceding financial year:

Provided that an existing company covered under any of the above criteria shall comply with the requirements of section 138 and this rule within six months of commencement of such section.

Explanation.- For the purposes of this rule –

- (i) the internal auditor may or may not be an employee of the company;
- (ii) the term “Chartered Accountant” shall mean a Chartered Accountant whether engaged in practice or not.

(2) The Audit Committee of the company or the Board shall, in consultation with the Internal Auditor, formulate the scope, functioning, periodicity and methodology for conducting the internal audit.

*

Annexure

Form AOC-I

**(Pursuant to first proviso to sub-section (3) of
section 129 read with rule 5 of
Companies (Accounts) Rules, 2014)**

**Statement containing salient features of the financial statement of
subsidiaries/ associate companies/ joint ventures**

Part "A ": Subsidiaries

(Information in respect of each subsidiary to be presented with amounts
in Rs)

1. Sl. No.
2. Name of the subsidiary
3. Reporting period for the subsidiary concerned, if different from the holding company's reporting period
4. Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.
5. Share capital
6. Reserves & surplus
7. Total assets
8. Total Liabilities
9. Investments
10. Turnover
11. Profit before taxation
12. Provision for taxation
13. Profit after taxation
14. Proposed Dividend
15. % of shareholding

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations

2. Names of subsidiaries which have been liquidated or sold during the year.

Part " B" : Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of Associates/Joint Ventures	Name 1	Name 2	Name 3
1. Latest audited Balance Sheet Date			
2. Shares of Associate/Joint Ventures held by the company on the year end			
No.			
Amount of Investment in Associates/Joint Venture			
Extend of Holding %			
3. Description of how there is significant influence			
4. Reason why the associate/joint venture is not consolidated			
6. Networth attributable to Shareholding as per latest audited Balance Sheet			
7. Profit / Loss for the year			
i. Considered in Consolidation			
i. Not Considered in Consolidation			

1. Names of associates or joint ventures which are yet to commence operations
2. Names of associates or joint ventures which have been liquidated or sold during the year.

Note : This Form is to be certified in the same manner in which the Balance Sheet is to be certified.

Form No. AOC-2

(Pursuant to *clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014*)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis

- (a) Name(s) of the related party and nature of relationship
- (b) Nature of contracts/arrangements/transactions
- (c) Duration of the contracts / arrangements/transactions
- (d) Salient terms of the contracts or arrangements or transactions including the value, if any
- (e) Justification for entering into such contracts or arrangements or transactions
- (f) date(s) of approval by the Board
- (g) Amount paid as advances, if any:
- (h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188

2. Details of material contracts or arrangement or transactions at

arm's length basis

- (a) Name(s) of the related party and nature of relationship
- (b) Nature of contracts/arrangements/transactions
- (c) Duration of the contracts / arrangements/transactions
- (d) Salient terms of the contracts or arrangements or transactions including the value, if any:
- (e) Date(s) of approval by the Board, if any:
- (f) Amount paid as advances, if any:

Form shall be signed by the persons who have signed the Board's report.

FORM AOC-3

(Pursuant to first proviso to sub-section (1) of section 136 of the Act
and Rule 10 of Companies (Accounts) Rules, 2014)

Statement containing salient features of Balance Sheet and Profit and
Loss
Account

Form of Abridged Financial Statements

Name of the Company

Abridged Balance Sheet as at (Rupees in
.....) Figures at the end of
Sr Particulars Current Previous
No reporting reporting period
period (DD/MM/YY)
(DD/MM/YY)

I EQUITY AND LIABILITIES

(1) Shareholders' funds

- (a) Paid-up Share Capital
 - (i) Equity
 - (ii) Preference
- (b) Reserves and surplus
 - (i) Capital Reserves(including Revaluation reserve, if any)
 - (ii) Revenue Reserves
 - (iii) Surplus
- (c) Money received against share warrants

(2) Share application money pending allotment

(3) Non-current liabilities

- (a) Long-term borrowings
- (b) Deferred tax liabilities(Net)
- (c) Other Long-term liabilities
- (d) Long-term provisions

(4) Current liabilities

- (a) Short-term borrowings
- (b) Trade Payables

- (c) Other current liabilities
- (d) short-term provisions

Total of (1) to
(4)

II. ASSETS

**(5) Non-current
assets**

(a) Fixed
assets

- (i) Tangible assets(original cost
less Depreciation)
- (ii) Intangible assets(original cost
less Depreciation/amortisation)
- (iii) Capital work-in-progress
- (iv) Intangible assets under development

(b) Non-current

investments (c) Deferred

tax assets(net)

(d) Long-term loans and
advances

(e) Other Non-Current
Assets

**(6) Current
assets**

- (a) Current investments
- (b) Inventories
- (c) Trade Receivables
- (d) cash and cash equivalents
- (e) short-term loans and advances
- (f) Other current assets

Total of (5) to
(6)

Note: Complete Balance Sheet, Statement of Profit and Loss, other statements and notes thereto prepared as per the requirements of Schedule III to the Act are available at the Company's website at link.....

Abridged Profit and Loss Account for the year ended on

(Rupees in

Sr.No	Particulars	Figures for the current reporting period(DD/MM/YY)	Figures for the previous reporting period(DD/MM/YY)
I	Income		
	Revenue from operations(details to be given as per *)		
II	Other Income		
III	Total Income(I+II)		
IV	Expenditure		
(a)	Cost of materials consumed		
(b)	Purchase of stock-in- trade		
(c)	Changes in inventories of finished goods, work-in- progress and stock-in- trade		
(d)	Employee benefit expense		
(e)	Finance costs		
(f)	Depreciation and amortisation expenses		
(g)	Other expenses		
	Total Expenditure		

	(a to g)		
V	Profit before exceptional and extraordinary items and tax (III-IV)		
VI	Exceptional items		
VII	Profit before extraordinary items and tax (V-VI)		
VIII	Extraordinary items		
IX	Profit/(loss) before tax(VII-VIII)		
X	1.Tax expense 2.Deferred tax		
XI	Profit/(Loss) after tax for the period from continuing operations(IX-X)		
XII	Profit/(loss)from discontinued operations		
XIII	Tax expenses of discontinued operations		
XIV	Profit/(loss) from discontinued operations(after tax) (XII-XIII)		
XV	Profit/(Loss) for the year (XI+XIV)		
XVI	Earnings per equity share:		

	(a) Basic		
	(b) Diluted		

* Details of Revenue from Operations:

a) In respect of a company other than a finance company, revenue from operations shall be disclosed as under:

(Rupees in)

S.No	Particulars	Figures for the current reporting period(DD/MM/YY)	Figures for the previous reporting period(DD/MM/YY)
I	Sale of products manufactured		
II	Sale of goods traded		
III	Revenue from services provided		
IV	Other Operational Revenue		

b) In respect of a finance company, revenue from operations shall be disclosed as under:

- (a) Revenue from interest; and
- (b) Revenue from Other financial services

NOTES TO THE ABRIDGED BALANCE SHEET AND THE ABRIDGED PROFIT AND LOSS ACCOUNT

1. The amounts to be shown here should be the same as shown in the corresponding aggregated heads in the financial statements as per Schedule III or as near thereto as possible.

2. The total amount of contingent liabilities and that of commitments should be shown separately.
3. All notes forming part of the financial statements as per Schedule III to which specific attention has been drawn by the auditors or which form a subject matter of qualification by the auditor should be reproduced.
4. If fixed assets are revalued, the amount of revaluation to be shown separately for the first five years subsequent to the date of revaluation.
5. Any item which constitutes 20% or more of the total income or expenditure(including provisions) should be shown separately.
6. Amount, if material, by which any item shown in the profit and loss account are affected by any change in the accounting policy, should be disclosed separately.
7. Notes shall include the notes, if any, contained in the complete financial statements pertaining to the following:
 - (a) Period and amount of defaults on the balance sheet date in repayment of loans and interest
 - (b) Amalgamations, acquisitions, restructurings and demergers during the reporting period.
 - (c) Material events affecting the going concern assumption.
 - (d) Investigation and inspection conducted or ordered under the provisions of Companies Act, 2013.
 - (e) Non-compliance with any law during the reporting period.
 - (f) Any other note considered significant by the management.
8. Book value and Market value of quoted Investments (both for current year as well as previous year) be mentioned.
9. Notes in the abridged balance sheet should be given the same number as

in the main balance sheet.

10. Disclosure of Related Party Transaction shall be made in terms of the requirements of Accounting Standards.
11. Details of cash and cash equivalents shall be disclosed as follows:
 - (a) Balances with banks;
 - (b) Cheques, drafts on hand;
 - (c) Cash in hand;
 - (d) Others(specify nature)

12. In terms of Accounting Standard (AS)3, Cash Flow Statement, wherever required and notified, the following abridged Cash Flow Statement shall be included:

Abridged Cash Flow Statement

Figures for the current reporting period	Figures for the previous reporting period
--	---

- | | |
|---|--|
| 1. Cash flows from Operating activities | |
| 2. Cash flows from Investing activities | |
| 3. Cash flows from Financing activities | |
| 4. Net increase/(decrease) In cash and cash Equivalents | |
| 5. Cash and cash equivalents | |
| At the beginning of period | |
| 6. Cash and cash equivalents | |
| At the end of period | |

13. Segment revenue, segment capital employed (segment assets minus segment liabilities) and segment result for business segments or geographical segments, whichever is the enterprise's primary basis of

segment reporting (disclosure of segment information shall be presented) only if the company is required, in terms of Accounting Standards.

14. Level of rounding off should be the same as in the main balance sheet and the profit and loss account.
15. Where compliance with the requirements of the Act including Accounting Standards as applicable to the companies require any change in treatment or disclosure including addition, amendment, substitution or deletion in the head/subhead or any changes *inter se* in the financial statements or statements forming part thereof, the same shall be made.

The above stated salient features of the Balance Sheet and the Profit and Loss Account should be authenticated in the same manner as the Main financial statements.

AUDITOR'S REPORT

Auditor's Report shall be submitted by the statutory auditors in accordance with the Auditing Standards. Auditor's report on unabridged financial statements shall also be given.

DIRECTOR'S REPORT

Salient features of Director's Report shall be disclosed.

CONSOLIDATED FINANCIAL STATEMENTS

1. Where a company is required to prepare Consolidated Financial Statements,

i.e. consolidated balance sheet and consolidated statement of profit and loss, the company shall *mutatis mutandis* follow the requirements of Schedule III of the Act, as applicable to a company in the preparation of balance sheet and statement of profit and loss. In addition, the consolidated financial statements shall disclose the information as per the requirements specified in the applicable Accounting Standards including the items specified at Serial numbers (1) and (2) under the heading "general instructions for the preparation of consolidated financial statements" contained in the said Schedule.

Note : To be certified in the same manner in which the Balance Sheet is to be certified.

FORM AOC-4

Form for filing financial

[See section 137 of the
Companies Act, 2013 and Rule
12(1) of Companies (Accounts)
Rules, 2014

statement documents Registrar	and with	other the
-------------------------------------	-------------	--------------

Note-

-All fields marked in *are to be mandatorily filled.

-Figures appearing in the e-Form should be entered in Absolute Rupees only. Figures should not be rounded off in any other unit like hundreds, thousands, lakhs, millions or crores.

Authorised capital of the company as on the date of filing (in Rs.) _

Number of members of the company as on the date of filing

**SEGMENT- I: INFORMATION AND PARTICULARS IN RESPECT OF
BALANCE SHEET**

Part A

I. General information of the company

1. (a) Corporate identity number (CIN) of company _____(Pre-fill)

(b) Global location number (GLN) of company _____

2. Name of the company _____

3. (a) Address of the registered office of the company _____

(b) *e-mail ID of the company _____

4(a) *Financial year to which balance sheet relates
From _____ (DD/MM/YYYY) To _____
(DD/MM/YYYY)

(b) * Date of Board of directors' meeting in which balance sheet was
approved
_____ (DD/MM/YYYY)

(c) Details of director(s), Managing Director, manager, secretary of the company who have signed the balance sheet

Following details are to be entered only in case date of balance sheet is on or after 1st July '2007

Provide Director Identification number (DIN) in case of director, Managing Director and Income –tax permanent account number (Income-tax PAN) in case of manager, secretary

DIN or Income-tax PAN _____ (Pre-fill) Designation _____
Name _____
Date of signing of balance sheet _____ (DD/MM/YYYY)

[Information to be provided for each person]

5. (a) * Date of Board of directors' meeting in which Board's report referred to under section 134 was approved _____
(DD/MM/YYYY)

(b) Details of director(s), Managing Director who have signed the Board's report

Following details are to be entered only in case date of Board of directors' meeting is on or after 1st July' 2007

DIN _____ (Pre-fill) Designation _____
Name _____
Date of signing of Board's report _____ (DD/MM/YYYY)

[Information to be provided for each person]

6. * Date of signing of reports on the balance sheet by the auditors (DD/MM/YYYY)

7. (a) * Whether annual general meeting (AGM) held ___ Yes ___ No

(b) If yes, date of AGM _____ (DD/MM/YYYY)

(c) *Due date of AGM _____ (DD/MM/YYYY)

(d) Date of AGM in which accounts are adopted by shareholders _____ (DD/MM/YYYY)

(e) *Whether any extension for financial year or AGM granted ___ Yes ___ NO

(f) If yes, due date of AGM after grant of extension (DD/MM/YYYY)

8. (a) *Whether the company is a subsidiary company as defined under section 2(87) _____ Yes _____
No

(b) CIN of the holding company, if applicable _____ (Pre- Fill)

(c) Name of the holding company _____

(d) Provision pursuant to which the company has become a subsidiary _____

9.(a) * Whether the company has a subsidiary company as defined under section 2(87) _ Yes__ No

(b) If yes, then indicate number of subsidiary company(s) _____

CIN of subsidiary company _____

Name of the subsidiary company _____

Section under which the company has become a subsidiary _____

10. *Number of auditors _____

(P
r
e
-
f
i
l
l
a
l
l
)

(I) (a) Category of auditor ___ individual ___ Auditor's firm

(b) *Income-tax PAN of auditor or auditor's firm ___

(c)* Name of the auditor or auditor's firm _____

(d) * Membership number of auditor or auditor's firm's registration number_

(e) Address of the auditor or auditor's firm

Line

I

Line

II

* City _____ * State _____

Country

*

P
i
n

c
o
d
e

- (f) Details of the member representing the
above firm Name

Membership number _____

- (g) * SRN of Form relating to appointment of auditors _____

[Information to be provided for each person]

11. (a) In case of a government company, whether Comptroller and Auditor-General of India (CAG of India) has commented upon or supplemented the audit report under section 143 of the Companies Act, 2013__Yes___No

- (b) Provided details of comment(s) or supplement(s) received from CAG of India

- (c) Director's reply(s) on comments received from CAG of India

(d) Whether CAG of India has conducted supplementary or test audit under section 143
_Yes _ No

12. (a) *Whether Schedule III of the Companies Act, 2013 is applicable __Yes

_____NO (b)*Type of Industry _

Note: In case the type of industry is other than Banking or Power or Insurance or NBFC, then select Commercial and Industrial (C&I).

Part –B I. BALANCE SHEET (As per Schedule III to the Companies Act, 2013 applicable for the financial year commencing on or after 1.4.2011)

	Particulars	Figures as at the end of (Current reporting period) (in Rs.) _____ (DD/MM/YYYY)	Figures as the end of (Previous reporting period) (in Rs.) _____ (DD/MM/YYYY)
I.	EQUITY AND LIABILITIES		
	Shareholders' funds		
	(a) Share capital		
	(b) Reserves and surplus		
	(c) Money received against share warrants		
(2)	Share application money pending allotment		
(3)	Non-current liabilities		
	(a) Long-term borrowings		
	(b) Deferred tax liabilities (net)		
	(c) Other long term liabilities		
	(d) Long term provisions		
(4)	Current liabilities		
	(a) Short-term borrowings		
	(b) Trade payables		
	(c) Other current liabilities		
	(d) Short-term provisions		
	TOTAL		
II.	ASSETS		
(1)	Non-current assets		
	(a) Fixed assets		
	(i) Tangible assets		
	(ii) Intangible assets		
	(iii) Capital work-in progress		
	(iv) Intangible assets under development		
	(b) Non-current Investments		

	(c) Deferred tax assets (net)		
	(d)Long-term loans and advances		
	(e) Other non-current assets		
(2)	Current assets		
	(a) Current investments		
	(b)Inventories		

	(c) Trade receivables		
	(d) Cash and cash equivalents		
	(e) Short-term loans and advances		
	(f) Other current assets		
	TOTAL		

Part I. BALANCE SHEET (Applicable for financial year commencing before 01.04.2011)

Particulars	Figures as at the end of (Current financial year) (in Rs.)	Figures for the period (Previous financial year) (in Rs.)
Sources of funds		
Paid-up capital		
Share application money (pending allotment)		
Reserve and surplus		
Secured loans		
Unsecured loans		
Deferred tax liabilities (Net)		
Other (Please specify)		
TOTAL		
Application of funds		
Gross fixed assets (including intangible assets)		
Less: depreciation and amortization		
Net fixed assets		
Capital work- in-progress		
Investments		
Deferred tax assets (Net)		
Current assets, loans and advances		
(a) Inventories		
(b) Sundry debtors		
(c) Cash and bank balances		
(d) Other current assets		
(e) Loans and advances		
Less: Current liabilities and provisions		
(a) Liabilities		
(b) Provisions		
Net current assets		
Miscellaneous expenditure to the extent not written off or adjusted		
Profit and loss account		
Other (Please specify)		
TOTAL	0.00	0.00

II. Detailed Balance sheet items (Amount in Rs.) as on balance sheet date (Applicable in case of financial year commencing on or after 01.04.2011)

A. Details of long term borrowings (unsecured)

Particulars	Current reporting period	Previous reporting period
Bonds/ debentures		
Term Loans		
-From banks		
-From other parties		
Deferred payment liabilities		
Deposits		
Loans and advances from related parties		
Long term maturities of financial lease obligations		
Other loans & advances		
Total long term borrowings (unsecured)		
Out of above total, aggregate amount guaranteed by directors		

B. Details of short term borrowings (unsecured)

Particulars	Currents reporting period	Previous reporting period
Loans repayable on demand		
-From banks		
-From other parties		
Loans and advances from related parties		
Deposits		
Other loans and advances		
Total short term borrowings (unsecured)		
Out of above total, aggregate amount guaranteed by directors		

C. Details of long term loans and advances (unsecured, considered good)

Particulars	Current reporting period	Previous reporting period
Capital advances		
Security deposits		
Loans and advances to other related parties		
Other loans and advances		
Total long term loan and advances		
Less: Provision/ allowance for bad and doubtful loans and advances		
-From related parties		
-From others		
Net long term loan and advances (unsecured, considered good)		
Loans and advances due by directors/ other officers of the company (refer note 6.L.(iv) of Schedule III)		

D. Details of long term loans and advances (doubtful)

	Current reporting period	Previous reporting period
Capital advances		
Security deposits		
Loans and advances to related parties		
Other loans and advances		
Total long term loan and advances		
Less : Provision/ allowance for bad and doubtful loans and advances		
-From related parties		
-From others		
Net long term loan and advances (doubtful)		
Loans and advances due by directors/ other officers of the company (refer note 6. L(iv) of Schedule III)		

E. Details of trade receivables

Particulars	Current reporting period		Previous reporting period	
	Exceeding six months	Within six months	Exceeding six months	Within six months
Secured, considered good				
Unsecured, considered good				
Doubtful				
Total trade receivables				
Less: provision/ allowance for bad and doubtful debts				
Net trade receivables				
Debt due by (directors/others officers of the company (refer note 6.M(iii) of Schedule III)				

III. Financial parameters – Balance sheet items (Amount in Rs.) as on balance sheet date (unless specified otherwise)

1. *Amount of issue for contracts without payment received in cash during reporting period _____
2. *Share application money given _____
3. *Share application money given during the reporting period _____
4. *Share application money received during the reporting period _____
5. *Paid-up capital held by foreign company _____ per cent
6. *Paid-up capital held by foreign holding and/ or through its subsidiaries _____ per cent
7. *Number of shares bought back during the reporting period _____
8. *Deposits accepted or renewed during the reporting period _____
9. *Deposits matured and claimed but not paid during reporting period _____
10. *Deposits matured and claimed but not paid _____
11. *Deposits matured, but not claimed _____
12. *Unclaimed matured debentures _____
13. *Debentures claimed but not paid _____
14. *Interest on deposits accrued and due but not paid _____
15. *Unpaid dividend _____
16. *Investment in subsidiary companies _____
17. *Investment in government companies _____
18. *Capital reserve _____
19. *Amount due for transfer to Investor Education and Protection Fund (IEPF) _____

20. *Inter-corporate deposits _____
21. *Gross value of transaction as per AS- 18 (if applicable) _____
22. *Capital subsidies or grants received from government authority(s) _____
23. *Calls unpaid by directors _____
24. *Calls unpaid by others _____
25. *Forfeited shares (amount originally paid-up) _____
26. *Forfeited shares reissued _____
27. *Borrowing from foreign institutional agencies _____
28. *Borrowing from foreign companies _____
29. *Inter-corporate borrowings -secured _____
30. *Inter-corporate borrowings –unsecured _____
31. *Commercial Paper _____
32. *Conversion of warrants into equity shares during the reporting period _____
33. *Conversion of warrants into preference shares during the reporting period _____

34. *Conversion of warrants into debentures during the reporting period _____
35. *Warrants issued during the reporting period (In foreign currency) _____
36. *Warrants issued during the reporting period (In Rs.) _____

37. *Default in payment of short term borrowings and interest thereon_____
38. *Default in payment of long term borrowings and interest thereon _
39. *Whether any operating lease has been converted to financial lease or vise-a-versa__ Yes _____

No

Provides details of such conversions

40. Net Worth of the company _____
41. Number of shareholdersto whom shares allotted under private placement
_____ during the reporting period
42. *Secured Loan _____
43. *Gross fixed assets (including intangible assets) _____
44. *Depreciation and amortization _____
45. *Miscellaneous expenditure to the extent not written off or adjusted _____

IV. Shares capital raised during the reporting period (Amount in Rs.)

	Equity shares	Preference shares	Total
(a) Public issue			
(b) Bonus issue			
(c) Rights issue			
(d) Private placement arising out of conversion of debentures/ preference shares			
(e) Other private placement			
(f) Preferential allotment arising out of conversion of debentures/ preference shares			
(g) Other preferential allotment			
(h) Employee Stock Option Plan (ESOP)			
(i) Other			
(j) Total amount of shares capital raised during the reporting period			

V .Details of qualification(s), reservation(s) or adverse remark(s) made by auditors

- *Whether auditors' report has been qualified or has any reservations or contains adverse remarks
_ Yes__No
- (a) Auditor's qualification(s), reservation(s) or adverse remark(s) in the auditors' report

(b) Director's comments on qualification(s), reservation(s) or adverse remark(s) of the auditors as per Board's report

VI. Details w.r.t Companies (Auditor's Report) Order, 2003 (CARO)

1. Whether Companies (Auditor's Report) Order, 2003 (CARO) applicable_____Yes _
__NO

2. Auditor's comment on the items specified under Companies (Auditor's Report) Order, 2003 (CARO)

Particulars	Auditor's comments on the report
Fixed assets	
Inventories	
Loans given or taken by the company	
Related Party Transactions/Section 188	
Acceptance of Public Deposits	
Maintenance of Cost records	
Statutory dues	
End use of borrowed funds	
Special statute – chit fund companies	
Nidhi/ mutual benefit fund-special aspects	
Financing companies –special aspects	
Term loans	
Preferential allotments	
Disclosure of end use of funds	
Others	

VII. Details related to cost records and cost audit

- *Whether maintenance of cost records by the company has been mandated under Cost Accounting Record Rules Yes _ No
- *Whether audit of cost records of the company has been mandated by Central Government
___ Yes No
- If yes, names of the product of activity groups under cost audit

SEGMENT II: INFORMATION AND PARTICULARS IN RESPECT OF PROFIT AND LOSS ACCOUNT

Part- A

I. STATEMENT OF PROFIT AND LOSS (As per Schedule III to the Companies Act, 2013 applicable for the financial year commencing on or after 1.4.2011)

		Figures for the period (Current reporting period)(in.) From _____ (DD/MM/YYYY) To _____ (DD/MM/YYYY)	Figures for the period (Previous reporting period) (in.) From _____ (DDMMYYYY) To _____ (DD/MM/YYYY)
(I)	Revenue from operations		
	Domestic turnover		
	(i)Sale of goods manufactured		
	(ii)Sale of goods traded		
	(iii)Sale or supply of services		
	Export turnover		
	(i)Sale of goods manufactured		
	(ii)Sale of goods traded		
	(iii)Sale or supply of services		
(II)	Other Income		
(III)	Total Revenue (I+II)	0.00	0.00
(IV)	Expenses		
	Cost of materials consumed		
	Purchases of stock in trade		
	Changes in inventories of finished goods, work-in-progress and stock in trade		
	Employee benefit expenses		
	Managerial remuneration		
	Payment to Auditors		
	Insurance expenses		
	Power and fuel		
	Finance cost		
	Depreciation and amortization expenses		
	Other expenses		
	Total expenses		
(V)	Profit before exceptional and extraordinary items and tax (III-IV)		
(VI)	Exceptional items		
(VII)	Profit before extraordinary items and tax (V-VI)		
(VIII)	Extraordinary items		
(IX)	Profit before tax (VII-VIII)		
(X)	Tax Expense		
	(1) Current tax		
	(2) Deferred tax		
(XI)	Profit/(Loss) for the period from continuing operations (IX-X)		

(XII)	Profit /(Loss) from discontinuing operations		
(XIII)	Tax expense of discontinuing operations		
(XIV)	Profit/ (Loss) from discontinuing operations (after tax) (XII-XIII)		
(XV)	Profit /(Loss) (XI+XIV)		
(XVI)	Earnings per equity share		
	(1) Basic		
	(2) Diluted		

Part A

I. STATEMENT OF PROFIT AND LOSS (Applicable for financial year commencing before 01.4.2011)

Particulars	Figures for the period (amount in rupees) (Current financial year) From ____ (DD/MM/YYYY) To ____ (DD/MM/YYYY)	Figures for the period (amount in rupees) (Previous financial year) From ____ (DD/MM/YYYY) To ____ (DD/MM/YYYY)
Domestic turnover		
(i) Sale of goods manufactured		
(ii) Sale of goods traded		
(iii) Sale or supply of services		
Export turnover		
(i) Sale of goods manufactured		
(ii) Sale of goods traded		
(iii) Sale or supply of services		
Other income		
Total income		
Raw material consumed (see note 1)		
Purchase made for re-sale (see note 2)		
Consumption of stores and spare parts (see note 3)		
(Increase) or decrease in finished goods, work-in-progress		
Salaries, wages and bonus		
Managerial remuneration		
Payment of auditors		
Interest		
Insurance expenses		
Power and fuel		
Depreciation and amortization		
Other expenditure		
Total expenditure		
Net Profit or Net Loss (before tax and appropriation)		

Income tax including deferred tax		
-----------------------------------	--	--

Note 1: Raw material consumed is to be given as per following calculation-
Opening stock of raw materials+ purchase of raw materials- closing stock of raw materials

Not 2: Purchase made for re—sale is to be given as per following calculation-
Opening stock of goods traded + purchases of goods traded- closing stock of goods traded

Note 3: Consumption of stores and spare parts to be given as per following calculation-
Opening stock of stores and spares + purchases of stores and spares – closing stock of store and spare

II. Detailed Profit and Loss items (Amount in) (applicable in case of financial year commencing on or after 01.04.2011)

A. Details of earning in foreign exchange

Particulars	Current reporting period	Previous reporting period
Export of goods calculated on FOB basis		
Interest and dividend		
Royalty		
Know- how		
Professional & consultation fees		
Other income		
Total Earning in Foreign Exchange		

B. Details of expenditure in foreign exchange

Particulars	Current reporting period	Previous reporting period
Import of goods calculated on CIF basis:		
(i)raw material		
(ii)component and spare parts		
(iii)capital goods		
Expenditure on account of		
Royalty		
Know-how		
Professional & consultation fees		
Interest		
Other matters		
Dividend paid		
Total Expenditure in foreign exchange	0.00	0.00

III. Financial parameters – Profit and loss account items (amount in) during the reporting period

1. *Proposed Dividend _____ per cent
2. *Earning per share (in Rs) Basic _____
Diluted _____
3. *Income in foreign currency _____

4. *Expenditure in foreign currency _____
5. *Revenue subsidies or grants received from government authority(s) _____
6. *Rent paid _____
7. *Consumption of stores and spare parts _____
8. * Gross value of the transaction with the related parties as per AS-18 (if applicable) _____
9. *Bad debts of related parties as per AS-18 (if applicable) _____

IV. Details related to principal products or services of

the company Total number of product/ services

category(s) _____

Product or service category code (ITC/NPCS 4 digit code) Description of the _____ product _____ or service category Turnover of the product or service category (in Rs) _____ _____ Highest turnover contributing product or service code (ITC/NPCS 8 digit code) _____ Description of the product _____ _____ or service Turnover of highest contributing product or service (in Rs.) _____	_____ of _____ _____ _____ _____ _____
--	--

Note – Please refer to 'Indian Trade Classification' based on harmonized commodity description and coding system issues by the ministry of Commerce & Industry for Product Codes and National Product Classification for Services (NPCS) for Services codes issued by Ministry of Statistics & Programme Implementation, Government of India.

V. Details of qualification(s), reservation(s) or adverse remark(s) made by auditors.

1. *Whether auditors' report has been qualified or has any reservations or contains adverse remarks

–
Y
e
s

N
o

2. (a) Auditor's qualification(s), reservation(s) or adverse remark(s) in the auditors' report

(b) Director's comments on qualification(s), reservation(s) or adverse remark of the auditors as per Board's report

Segment C: Reporting of Corporate Social Responsibility (CSR)

1. *Period for which CSR is being reported From _____(DD/MM/YYYY)
To _____(DD/MM/YYYY)

2. (a) *Whether information includes information about subsidiary company(s) ___ Yes
_ No
(b) If yeas, then indicate number of such subsidiary company(s) _____
3. (a) *Whether information includes information about any other entity(s)____Yes _
No
(e.g. supplies, value chain etc.)
(b) If yes, then indicate number of such entity(s) _____
4. (a) *Does the company have a written CSR policy_____
Yes_____ No If yes,
attach a copy
- (b) Brief contents of the CSR policy ____
___Overview of projects or preforms proposed to be undertaken
___We-link of company at which CSR policy is places
___Web link projects or performs undertaken
___Others
5. The Composition of the CSR Committee
6. Average net profit of the company for last three financial years.
7. Prescribed CSR Expenditure (two per cent. off the amount as in item 6 above)
8. Details of CSR spent during the financial year.
- (a) Total amount to be spent for the financial year.
(b) Amount unspent, if any;
(c) Manner in which the amount spent during the financial year is detailed below.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
-----	-----	-----	-----	-----	-----	-----	-----

S. No	CSR project or activity identified.	Sector in which the Project is covered	Projects or programs (1) Local area or other (2) Specify the State and district where projects or programs was undertaken	Amount outlay (budget) project or programs wise	Amount spent on the projects or programs Sub-heads: (1) Direct expenditure on projects or programs. (2) Overheads:	Cumulative expenditure upto to the reporting period.	Amount spent: Direct or through implementing agency *
1							
2							
3							
	TOTAL						

*Give details of implementing agency:

9. In case the company has failed to spend the two per cent. of the average net profit of the last three financial years or any part thereof, the reasons for not spending the amount in its Board report.

10. A responsibility statement of the CSR Committee that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the company.

**Segment D: DISCLOSURE ABOUT RELATED PARTY
TRANSACTIONS**

Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis

(a) Name(s) of the related party and nature of relationship

(b) Nature of contracts/arrangements/transactions

(c) Duration of the contracts / arrangements/transactions

(d) Salient terms of the contracts or arrangements or transactions including the value, if any

(e) Justification for entering into such contracts or arrangements or transactions

(f) Date(s) of approval by the Board

(g) Amount paid as advances, if any:

(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188

2. Details of material contracts or arrangement or transactions at arm's length basis

- (a) Name(s) of the related party and nature of relationship
- (b) Nature of contracts/arrangements/transactions
- (c) Duration of the contracts / arrangements/transactions
- (d) Salient terms of the contracts or arrangements or transactions including the value, if any:
- (e) Date(s) of approval by the Board, if any:
- (f) Amount paid as advances, if any:

Attach
ments

- 1.*Copy of balance sheet duly authenticated as per section 134
Attach
h (including Board's report, auditors' report and other documents)
2. Statement of subsidiaries as per section 129 Attach
3. Statement of the fact and reasons for not adopting balance sheet in
Attach The annual general meeting (AGM)
4. Statement of the fact and reasons for not holding the AGM Attach
5 Approval letter of extension of financial year or AGM Attach
6. Supplementary or test audit report under section 143 Attach
7. **Copy of Profit and Loss Account duly authenticated as per section 134
Attach
8. Company CSR policy Attach
9. Company CSR report Attach
10. Details of subsidiary(s) Attach
11. Details of other entity(s) Attach
12. Optional attachment(s) Attach

Verific ation

I confirm that all the particulars mentioned above are as per the attached balance sheet and profit and loss account and other related documents, all of which are duly signed and authenticated as required under the Companies Act, 2013.

I also confirm that to the best of my knowledge and belief, the information given in the form and its attachments is correct and complete.

I have been authorised by the Board of directors' resolution number * _____
(DD/MM/YYYY)

To sign and submit this form.

To be digitally signed by

d
a
t
e
d

Managing Director or manager or secretary of the company _____

*Designation _____

*DIN of the director or

Managing Director; or

Income- tax PAN of the

manager; or

Membership number, if applicable or income-tax PAN of the secretary

(Secretary of a company who is not a member of ICSI, may quote his/her income-tax PAN)

RULES ON CHAPTER X

AUDIT & AUDITORS

G.S.R....(E).- In exercise of powers conferred by sub-sections (1), (2) and (4) of section 139, sub-sections (1) and (2) of section 140, sub-section (3) of section 141, sub-sections (2), (3), (8) and (12) of section 143, sub-section (3) of section 148 read with sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013) and in supersession of the Companies (Central Government's) General Rules and Forms, 1956 in so far as they relate to matters covered under these rules, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:-

1. Short title and commencement.- (1) These rules may be called as the Companies (Audit and Auditors) Rules, 2014.

(2) They shall come into force on the 1st day of April, 2014.

2. Definitions.- (1) In these rules, unless the context otherwise requires,-

(a) "Act" means the Companies Act, 2013 (18 of 2013);

(b) "Annexure" means the Annexure enclosed to these rules;

(c) "fees" means fees specified in the Companies (Registration Offices and Fees) Rules, 2014.

(d) "Form" or "e-Form" means a form set forth under these rules which shall be used for the matter to which it relates;

(e) "section" means section of the Act.

(2) The words and expressions used in these rules but not defined and defined in the Act or in the Companies (Specification of definitions details) Rules, 2014 shall have the meanings respectively assigned to them in the Act or in the said rules.

3. Manner and procedure of selection and appointment of auditors.-

(1) In case of a company that is required to constitute an Audit Committee under section 177, the committee, and, in cases where such a committee is not required to be constituted, the Board, shall take into consideration the qualifications and experience of the individual or the firm proposed to be considered for appointment as auditor and whether such qualifications and experience are commensurate with the size and requirements of the company:

Provided that while considering the appointment, the Audit Committee or the Board, as the case may be, shall have regard to any order or pending proceeding relating to professional matters of conduct against the proposed auditor before the Institute of Chartered Accountants of India or any competent authority or any Court.

(2) The Audit Committee or the Board, as the case may be, may call for such other information from the proposed auditor as it may deem fit.

(3) Subject to the provisions of sub-rule (1), where a company is required to constitute the Audit Committee, the committee shall recommend the name of an individual or a firm as auditor to the Board for consideration and in other cases, the Board shall consider and recommend an individual or a firm as auditor to the members in the annual general meeting for appointment.

(4) If the Board agrees with the recommendation of the Audit Committee, it shall further recommend the appointment of an individual or a firm as auditor to the members in the annual general meeting.

(5) If the Board disagrees with the recommendation of the Audit Committee, it shall refer back the recommendation to the committee for reconsideration citing reasons for such disagreement.

(6) If the Audit Committee, after considering the reasons given by the Board, decides not to reconsider its original recommendation, the Board shall record reasons for its disagreement with the committee and send its own recommendation for consideration of the members in the annual general meeting; and if the Board agrees with the recommendations of the Audit Committee, it shall place the matter for consideration by members in the annual general meeting.

(7) The auditor appointed in the annual general meeting shall hold office from the conclusion of that meeting till the conclusion of the sixth annual general meeting, with the meeting wherein such appointment has been made being counted as the first meeting:

Provided that such appointment shall be subject to ratification in every annual general meeting till the sixth such meeting by way of passing of an ordinary resolution.

Explanation.- For the purposes of this rule, it is hereby clarified that, if the appointment is not ratified by the members of the company, the Board of Directors shall appoint another individual or firm as its auditor or auditors after following the procedure laid down in this behalf under the Act.

4. Conditions for appointment and notice to Registrar.- (1) The auditor appointed under rule 3 shall submit a certificate that -

(a) the individual or the firm, as the case may be, is eligible for appointment and is not disqualified for appointment under the Act, the Chartered Accountants Act, 1949 and the rules or regulations made thereunder;

(b) the proposed appointment is as per the term provided under the Act;

(c) the proposed appointment is within the limits laid down by or under the authority of the Act;

(d) the list of proceedings against the auditor or audit firm or any partner of the audit firm pending with respect to professional matters of conduct, as disclosed in the certificate, is true and correct.

(2) The notice to Registrar about appointment of auditor under fourth proviso to sub-section (1) of section 139 shall be in Form **ADT-1**.

5. Class of Companies.- For the purposes of sub-section (2) of section 139, the class of companies shall mean the following classes of companies excluding one person companies and small companies:-

(a) all unlisted public companies having paid up share capital of rupees ten crore or more;

(b) all private limited companies having paid up share capital of rupees twenty crore or more;

(c) all companies having paid up share capital of below threshold limit mentioned in (a) and (b) above, but having public borrowings from financial institutions, banks or public deposits of rupees fifty crores or more.

6. Manner of rotation of auditors by the companies on expiry of their term.- (1) The Audit Committee shall recommend to the Board, the name of an individual auditor or of an audit firm who may replace the incumbent auditor on expiry of the term of such incumbent.

(2) Where a company is required to constitute an Audit Committee, the Board shall consider the recommendation of such committee, and in other cases, the Board shall itself consider the matter of rotation of auditors and make its recommendation for appointment of the next auditor by the members in annual general meeting.

(3) For the purpose of the rotation of auditors-

(i) in case of an auditor (whether an individual or audit firm), the period for which the individual or the firm has held office as auditor prior to the commencement of the Act shall be taken into account for calculating the period of five consecutive years or ten consecutive years, as the case may be;

(ii) the incoming auditor or audit firm shall not be eligible if such auditor or audit firm is associated with the outgoing auditor or audit firm under the same network of audit firms.

Explanation. I - For the purposes of these rules the term "same network" includes the firms operating or functioning, hitherto or in future, under the same brand name, trade name or common control.

Explanation. II - For the purpose of rotation of auditors,-

(a) a break in the term for a continuous period of five years shall be considered as fulfilling the requirement of rotation;

(b) if a partner, who is in charge of an audit firm and also certifies the financial statements of the company, retires from the said firm and joins another firm of chartered accountants, such other firm shall also be ineligible to be appointed for a period of five years.

Illustration explaining rotation in case of individual auditor

Illustration 1:-

Number of consecutive years for which an individual auditor has been functioning as auditor in the same company [in the first AGM held after the commencement of provisions of section 139(2)]	Maximum number of consecutive years for which he may be appointed in the same company (including transitional period)	Aggregate period which the auditor would complete in the same company in view of column I and II

I	II	III
5 years (or more than 5 years)	3 years	8 years or more
4 years	3 years	7 years
3 years	3 years	6 years
2 years	3 years	5 years
1 year	4 years	5 years

Note: 1. Individual auditor shall include other individuals or firms whose name or trade mark or brand is used by such individual, if any.

2. Consecutive years shall mean all the preceding financial years for which the individual auditor has been the auditor until there has been a break by five years or more.

Illustration explaining rotation in case of audit firm

Illustration 2:-

I	II	III
Number of consecutive years for which an audit firm has been functioning as auditor in the same company [in the first AGM held after the commencement of provisions of section 139(2)]	Maximum number of consecutive years for which the firm may be appointed in the same company (including transitional period)	Aggregate period which the firm would complete in the same company in view of column I and II
I	II	III
10 years (or more than 10 years)	3 years	13 years or more
9 years	3 years	12 years
8 years	3 years	11 years
7 years	3 years	10 years
6 years	4 years	10 years
5 years	5 years	10 years

4 years	6 years	10 years
---------	---------	----------

3 years	7 years	10 years
2 years	8 years	10 years
1 year	9 years	10 years

Note:1. Audit Firm shall include other firms whose name or trade mark or brand is used by the firm or any of its partners.

2. Consecutive years shall mean all the preceding financial years for which the firm has been the auditor until there has been a break by five years or more.

(4) Where a company has appointed two or more individuals or firms or a combination thereof as joint auditors, the company may follow the rotation of auditors in such a manner that both or all of the joint auditors, as the case may be, do not complete their term in the same year.

7. Removal of the auditor before expiry of his term.- (1) The application to the Central Government for removal of auditor shall be made in Form **ADT-2** and shall be accompanied with fees as provided for this purpose under the Companies (Registration Offices and Fees) Rules, 2014.

(2) The application shall be made to the Central Government within thirty days of the resolution passed by the Board.

(3) The company shall hold the general meeting within sixty days of receipt of approval of the Central Government for passing the special resolution.

8. Resignation of auditor.- For the purposes of sub-section (2) of section 140, when an auditor has resigned from the company, he shall file a statement in Form **ADT-3**.

9. Liability to devolve on concerned partners only.- In case of criminal liability of any audit firm, the liability other than fine, shall devolve only on the concerned partner or partners, who acted in a

fraudulent manner or abetted or, as the case may be, colluded in any fraud.

10. Disqualifications of auditor.- (1) For the purpose of proviso to sub- clause (i) of clause (d) of sub-section (3) of section 141, a relative of an auditor may hold securities in the company of face value not exceeding rupees one lakh:

Provided that the condition under this sub-rule shall, wherever relevant, be also applicable in the case of a company not having share capital or other securities:

Provided further that in the event of acquiring any security or interest by a relative, above the threshold prescribed, the corrective action to maintain the limits as specified above shall be taken by the auditor within sixty days of such acquisition or interest.

(2) For the purpose of sub-clause (ii) of clause (d) of sub-section (3) of section 141, a person who or whose relative or partner is indebted to the company or its subsidiary or its holding or associate company or a subsidiary of such holding company, in excess of rupees five lakh shall not be eligible for appointment.

(3) For the purpose of sub-clause (iii) of clause (d) of sub-section (3) of section 141, a person who or whose relative or partner has given a guarantee or provided any security in connection with the indebtedness of any third person to the company, or its subsidiary, or its holding or associate company or a subsidiary of such holding company, in excess of one lakh rupees shall not be eligible for appointment.

(4) For the purpose of clause (e) of sub-section (3) of section 141, the term "business relationship" shall be construed as any transaction entered into for a commercial purpose, except -

(i) commercial transactions which are in the nature of professional services permitted to be rendered by an auditor or audit firm under the Act and the Chartered Accountants Act, 1949 and the rules or the regulations made under those Acts;

(ii) commercial transactions which are in the ordinary course of business of the company at arm's length price - like sale of products or services to the auditor, as customer, in the ordinary course of business, by companies engaged in the business of telecommunications, airlines, hospitals, hotels and such other similar businesses.

11. Other matters to be included in auditors report.- The auditor's report shall also include their views and comments on the following matters, namely:-

(a) whether the company has disclosed the impact, if any, of pending litigations on its financial position in its financial statement;

(b) whether the company has made provision, as required under any law or accounting standards, for material foreseeable losses, if any, on long term contracts including derivative contracts;

(c) whether there has been any delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the company.

12. Duties and powers of the company's auditor with reference to the audit of the branch and the branch auditor.- (1) For the purposes of sub-section (8) of section 143, the duties and powers of the company's auditor with reference to the audit of the branch and the

branch auditor, if any, shall be as contained in sub-sections (1) to (4) of section 143.

(2) The branch auditor shall submit his report to the company's auditor.

(3) The provisions of sub-section (12) of section 143 read with rule 12 hereunder regarding reporting of fraud by the auditor shall also extend to such branch auditor to the extent it relates to the concerned branch.

13. Reporting of frauds by auditor.- (1) For the purpose of sub-section (12) of section 143, in case the auditor has sufficient reason to believe that an offence involving fraud, is being or has been committed against the company by officers or employees of the company, he shall report the matter to the Central Government immediately but not later than sixty days of his knowledge and after following the procedure indicated herein below:

(i) auditor shall forward his report to the Board or the Audit Committee, as the case may be, immediately after he comes to knowledge of the fraud, seeking their reply or observations within forty-five days;

(ii) on receipt of such reply or observations the auditor shall forward his report and the reply or observations of the Board or the Audit Committee alongwith his comments (on such reply or observations of the Board or the Audit Committee) to the Central Government within fifteen days of receipt of such reply or observations;

(iii) in case the auditor fails to get any reply or observations from the Board or the Audit Committee within the stipulated period of forty-five days, he shall forward his report to the Central Government alongwith a note containing the details of his report that was earlier forwarded to the Board or the Audit Committee for which he failed to receive any reply or observations within the stipulated time.

(2) The report shall be sent to the Secretary, Ministry of Corporate Affairs in a sealed cover by Registered Post with Acknowledgement Due or by Speed post followed by an e-mail in confirmation of the same.

(3) The report shall be on the letter-head of the auditor containing postal address, e-mail address and contact number and be signed by the auditor with his seal and shall indicate his Membership Number.

(4) The report shall be in the form of a statement as specified in Form

ADT-4.

(5) The provision of this rule shall also apply, mutatis mutandis, to a cost auditor and a secretarial auditor during the performance of his duties under section 148 and section 204 respectively.

14. Remuneration of the Cost Auditor.- For the purpose of subsection (3) of section 148,-

(a) in the case of companies which are required to constitute an audit committee-

(i) the Board shall appoint an individual, who is a cost accountant in practice, or a firm of cost accountants in practice, as cost auditor on the recommendations of the Audit committee, which shall also recommend remuneration for such cost auditor;

(ii) the remuneration recommended by the Audit Committee under (i) shall be considered and approved by the Board of Directors and ratified subsequently by the shareholders;

(b) in the case of other companies which are not required to constitute an audit committee, the Board shall appoint an individual who is a cost accountant in practice or a firm of cost accountants in practice as cost auditor and the remuneration of such cost auditor shall be ratified by shareholders subsequently.

FORM NO. ADT-1

[See rule 4(2) of the Companies (Audit and Auditors) Rules, 2014]

Notice of appointment of auditor by the company

1.(a) Corporate identity number (CIN) or foreign company registration number (FCRN) of the company

(b) Global Location Number (GLN) of company

2. (a) Name of the company:

(b) Address of the registered office or of the principal place of business in India of the company:

(c) E-mail ID of the company

3. Date of meeting at which the auditor appointed _____

4. Category of Auditor Individual Firm

5.(a) Income Tax PAN of Auditor or auditor's firm

(b) Name of the Auditor or Auditor's firm

(c) Membership Number of Auditor or auditor's firm's registration number

(d) Address of the Auditor or auditor's firm

(e) City

(f) State

(g) Pin code

(h) mail id of the auditor or auditor's firm

Place:

Date:

Verification

I am authorised by the Board of Directors of the Company vide resolution no..... dated..... to sign this form and declare that all the requirements of Companies Act, 2013 (18 of 2013) and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

To be digitally signed by

Designation (to be given)

DIN of the person signing the form.

Note:

This eform has been taken on file maintained by the Registrar of companies through electronic mode and on the basis of statement of correctness given by the filing company. Attention is also drawn to provisions of section 448 of the Act which provide for punishment for false statement.

FORM NO. ADT-2

**Application for removal of auditor(s) from his/their office
before expiry of term**

[See rule 7(1) of Companies (Audit and Auditors) Rules, 2014]

1. (a) Corporate identity number (CIN) or foreign company registration number (FCRN) of the company:

(b) Global Location Number (GLN) of company:

2. (a) Name of the company:

(b) Address of the registered office or of the principal place of business in India of the company:

(c) E-mail ID of the company:

3.(a) Service request number of relevant special resolution

(b) date of filing the form

(c) date of passing the special resolution

(d) date of the annual/extraordinary general meeting

4. Details of the application clearly indicating the grounds for seeking removal of auditor

5. Whether the accounts have been qualified during last three years (if yes, give details)

6. Details of opportunity given to auditor concerned for being heard

7. Whether any civil or criminal proceedings are pending between the company and the concerned Yes _____ No. If yes, give officers. _____ complete details.

8. Date of appointment of the concerned auditor and SRN of notice of his appointment and period for which the auditor was appointed.

9. Whether any special notice has been received for removal of auditors. Yes or No. If yes, the date of receipt of notice and the percentage of capital held by the members giving such notice or percentage of the number of members in case of company limited by members.

10. Whether all due audit fee has been paid to the concerned auditors. If no mention the amount of arrears.

11. Details of other services been rendered by such auditors to the company.

12. Pendency of Audit i.e, number of financial years for which audit is pending.

13. Stage of accounts of the company for each of such financial year i.e, yet to be approved by the Board or approved by the Board but yet to be handed over to auditors or approved by the Board, handed over to auditors but audit not yet completed or audit completed, draft report not yet given by the auditors.

14. Whether there is any dispute with regard to the Books of Accounts in the possession of auditors but not delivered back to the company. Yes or No.

Verification

I am authorized by the Board of Directors of the Company vide resolution no..... dated..... to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

To be digitally signed by

Designation (to be given)

DIN of the person signing the form

Attachments:

1. Copy of the special resolution
2. Details of the grounds for seeking removal of auditor
3. Minutes of the annual general meeting or extraordinary general meeting
4. Optional attachments, if any

Note:

Attention is also drawn to provisions of Section 448 and 449 which provide for punishment for false statement and punishment for false evidence respectively.

For office use only: E-form Service Request Number (SRN)..... E-form filing date....

Digital signature of the authorizing officer

This e-form is hereby approved/rejected

Date of signing



FORM NO. ADT-3

[See rule 8 of Companies (Audit and Auditors) Rules, 2014]

Notice of Resignation by the Auditor

1.(a) Corporate identity number (CIN) or foreign company registration number (FCRN) of the company:

(b) Global Location Number (GLN) of company:

2.(a) Name of the company:

(b) Address of the registered office or of the principal place of business in India of the company:

(c) E-mail ID of the company:

3. Category of Auditor Individual Firm

4.(a) Income Tax PAN of auditor or auditor's firm

(b) Name of the auditor or auditor's firm

(c) Membership Number of auditor or auditor's firm's registration number

(d) Address of the auditor or auditor's firm

(e) City

(f) State

(g) Pin code

(h) mail id of the auditor or auditor's firm

5. Reasons for resignation

6. Whether letter of resignation is attached Yes/No

7. Any other facts relevant to the resignation

Verification

I hereby confirm that the information given in this form and its attachments is correct and complete.

I am duly authorised to sign and submit this form.

To be digitally signed by

Auditor / Partner of the audit firm

Whether Associate or Fellow:

_____Associate _____Fellow

Membership Number:

Attachments:

1. Resignation letter, if attached
2. optional attachments, if any.

Form No.ADT-4

REPORT TO THE CENTRAL GOVERNMENT

(See rule 13(4) of the Companies (Audit and Auditors) Rules, 2014)

Date:

Subject: Report under sub- section (12) of section 143 of the Companies Act, 2013 on suspected offence involving fraud being committed or having been committed

1) (a) Name of the Company

(b) CIN:

(c) Address of the Registered Office:

2) (a) Name of the auditor or auditor's Firm

(b) Membership Number

(c) Address

3) Date of the annual general meeting when the Auditor was appointed or reappointed

4) SRN and date of filing

5) Address of the office or location where the suspected offence is believed to have been or is being committed

6) Full details of the suspected offence involving fraud (attach documents in support)

7) Particulars of the officers or employees who are suspected to be involved in the commission of the offence, if any:

- | |
|-------------------------|
| a) Name(s) : |
| b) Designation |
| c) If Director, his DIN |

d) PAN

- 8) Basis on which fraud is suspected:
- 9) Period during which the suspected fraud has occurred
- 10) Date of sending report to the Board or Audit committee as per rule 13(1)
- 11) Date of reply received from Board or Audit committee, if any and if so received, attach copy thereof and give gist of the reply
- 12) Whether the auditor is satisfied with the reply of the Board or Audit committee. Yes_____No_____.
- 13) Estimated amount involved in the suspected fraud;
- 14) Details of steps , if any, taken by the company in this regard;
(Furnish full details with references)
- 15) Any other relevant information.

VERIFICATION

I,, Proprietor/Partner of, Chartered Accountants do hereby declare that the information furnished above is true, correct and complete in all respects including the attachments to this form.

(Name, Signature and

Seal of the Auditor)

Attachments:

1 Optional attachments



Note: The report on this form along with attachments thereto is to be given in a sealed cover to the Secretary, Ministry of Corporate Affairs in the manner provided in Rule 13.

RULES ON CHAPTER XI **APPOINTMENT & QUALIFICATION OF DIRECTORS**

G.S.R. (E).- In exercise of the powers conferred under second proviso to sub-section (1), sub-section (4), clause (f) of sub-section

(6) of section 149, sub-sections (3) and (4) of section 150, section

151, sub-section (5) of section 152, section 153, section 154, section

157, section 160, sub-section (1) of section 168 and section 170 read with section 469 of the Companies Act, 2013, and in supersession of the Companies (Central Government's) General Rules and Forms, 1956 or any other rules prescribed under the Companies Act, 1956 (1 of 1956) on matters covered under these rules, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:-

1. Short title and commencement. - (1) These rules may be called the Companies (Appointment and Qualification of Directors) Rules, 2014.

(2) They shall come into force on the 1st day of April, 2014.

2. Definitions.- (1) In these rules, unless the context otherwise requires, -

(a) "Act" means the Companies Act, 2013 (18 of 2013);

(b) "Annexure" means the Annexure to these rules;

(c) "digital signature" means the digital signature as defined under clause (p) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of

2
0
0
0
)
;

(d) "Director Identification Number" (DIN) means an identification number allotted by the Central Government to any individual, intending to be appointed as director or to any existing director of a company, for the purpose of his identification as a director of a company:

Provided that the Director Identification Number (DIN) obtained by the individuals prior to the notification of these rules shall be the DIN for the purpose of the Companies Act, 2013:

Provided further that "Director Identification Number" (DIN) includes the Designated Partnership Identification Number (DPIN) issued under section 7 of the Limited Liability Partnership Act, 2008 (6 of 2009) and rules made thereunder;

(e) "electronic record" means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of

2
0
0
0
)
;

(f) "electronic Registry" means an electronic repository or storage system of the Central Government in which the information or documents are received, stored, protected and preserved in electronic form;

(g) "Fees" means the fees as specified in the Companies (Registration Offices and Fees) Rules, 2014;

(h) "Form" or "e-Form" means a form set forth in Annexure to these rules which shall be used for the matter to which it relates;

(i) "Regional Director" means the person appointed by the Central Government in the Ministry of Corporate Affairs as a Regional Director;

(j) "section" means section of the Act;

(k) For the purposes of clause (d) of sub-section (1) of section 164 and clause (f) of sub-section (1) of section 167 of the Act, "or otherwise" means any offence in respect of which he has been convicted by a Court under the Act or under the Companies Act, 1956.

(2) Words and expressions used in these rules and not defined but defined under the Act or under the Securities Contracts (Regulation) Act, 1956 (42 of 1956) or the Securities and Exchange Board of India Act, 1992 (15 of 1992) or the Depositories Act, 1996 (22 of 1996) or the Information Technology Act, 2000 (21 of 2000) or the Companies (Specification of definitions details) Rules, 2014 shall have the meanings respectively assigned to them in the Act or in those Acts or such rules.

3. Woman director on the Board.- The following class of companies shall appoint at least one woman director-

(i) every listed company;

(ii) every other public company having -

(a) paid-up share capital of one hundred crore rupees or more; or

(b) turnover of three hundred crore rupees or more:

Provided that a company, which has been incorporated under

the Act and is covered under provisions of second proviso to sub-section (1) of

section 149 shall comply with such provisions within a period of six months from the date of its incorporation:

Provided further that any intermittent vacancy of a woman director shall be filled-up by the Board at the earliest but not later than immediate next Board meeting or three months from the date of such vacancy whichever is later.

Explanation.- For the purposes of this rule, it is hereby clarified that the paid up share capital or turnover, as the case may be, as on the last date of latest audited financial statements shall be taken into account.

4. Number of independent directors.- The following class or classes of companies shall have at least two directors as independent directors -

(i) the Public Companies having paid up share capital of ten crore rupees or more; or

(ii) the Public Companies having turnover of one hundred crore rupees or more; or

(iii) the Public Companies which have, in aggregate, outstanding loans, debentures and deposits, exceeding fifty crore rupees:

Provided that in case a company covered under this rule is required to appoint a higher number of independent directors due to composition of its audit committee, such higher number of independent directors shall be applicable to it:

Provided further that any intermittent vacancy of an independent director shall be filled-up by the Board at the earliest but not later than immediate next Board meeting or three months from the date of such vacancy, whichever is later:

Provided also that where a company ceases to fulfil any of three conditions laid down in sub-rule (1) for three consecutive years, it shall not be required to comply with these provisions until such time as it meets any of such conditions;

Explanation. - For the purposes of this rule, it is here by clarified that, the paid up share capital or turnover or outstanding loans, debentures and deposits, as the case may be, as existing on the last date of latest audited financial statements shall be taken into account:

Provided that a company belonging to any class of companies for which a higher number of independent directors has been specified in the law for the time being in force shall comply with the requirements specified in such law.

5. Qualifications of independent director.- An independent director shall possess appropriate skills, experience and knowledge in one or more fields of finance, law, management, sales, marketing, administration, research, corporate governance, technical operations or other disciplines related to the company's business.

6. Creation and maintenance of databank of persons offering to become independent directors. - (1) Any body, institute or association (hereinafter to be referred as "the agency"), which has been authorised in this behalf by the Central Government shall create and maintain a data bank of persons willing and eligible to be

appointed as independent director and such data bank shall be placed on the website of the Ministry of Corporate Affairs or on any other website as may be approved or notified by the Central Government.

(2) The data bank referred to in sub-rule (1) shall contain the following details in respect of each person included in the data bank to be eligible and willing to be appointed as independent director-

- (a) DIN (Director Identification Number);
- (b) the name and surname in full;
- (c) income-tax PAN ;
- (d) the father's name and mother's name and Spouse's name (if married) ;
- (e) the date of Birth;
- (f) gender;
- (g) the nationality;
- (h) the occupation;
- (i) full Address with PIN Code (present and permanent);
- (j) phone number;
- (k) e-mail id;
- (l) the educational and professional qualifications;
- (m) experience or expertise, if any;
- (n) any legal proceedings initiated or pending against such person;
- (o) the list of limited liability partnerships in which he is or was a designated partner along with –

- (i) the name of the limited liability partnership;
 - (ii) the nature of industry; and
 - (iii) the duration- with dates;
- (p) the list of companies in which he is or was director along with -
- (i) the name of the company;
 - (ii) the nature of industry;
 - (iii) the nature of directorship – Executive or Non-executive or Managing Director or Independent Director or Nominee Director; and
 - (iv) duration – with dates.

(3) A disclaimer shall be conspicuously displayed on the website hosting the databank that a company must carry out its own due diligence before appointment of any person as an independent director and “the agency” maintaining the databank or the Central Government shall not be held responsible for the accuracy of information or lack of suitability of the person whose particulars form part of the databank.

(4) Any person who desires to get his name included in the data bank of independent directors shall make an application to “the agency” in Form **DIR-1**.

(5) The agency may charge a reasonable fee from the applicant for inclusion of his name in the data bank of independent directors.

(6) Any person who has applied for inclusion of his name in the data bank of independent directors or any person whose name appears in

the data bank , shall intimate to the agency about any changes in his particulars within fifteen days of such change.

(7) The databank posted on the website shall -

- (a) be accessible at the specified website;
- (b) be substantially identical to the physical version of the data bank;
- (c) be searchable on the parameters specified in sub-rule (2);
- (d) be presented in a format or formats convenient for both printing and viewing online; and
- (e) contain a link to obtain the software required to view or print the particulars free of charge.

7. Small shareholders' director.- (1) A listed company, may upon notice of not less than one thousand small shareholders or one-tenth of the total number of such shareholders, whichever is lower, have a small shareholders' director elected by the small shareholders:

Provided that nothing in this sub-rule shall prevent a listed company to opt to have a director representing small shareholders suo motu and in such a case the provisions of sub-rule (2) shall not apply for appointment of such director.

(2) The small shareholders intending to propose a person as a candidate for the post of small shareholders' director shall leave a notice of their intention with the company at least fourteen days before the meeting under their signatures specifying the name, address, shares held and folio number of the person whose name is being proposed for the post of director and of the small shareholders who are proposing such person for the office of director:

Provided that if the person being proposed does not hold any shares in the company, the details of shares held and folio number need not be specified in the notice:

(3) The notice shall be accompanied by a statement signed by the person whose name is being proposed for the post of small shareholders' director stating -

- (a) his Director Identification Number;
- (b) that he is not disqualified to become a director under the Act; and
- (c) his consent to act as a director of the company

(4) Such director shall be considered as an independent director subject to , his being eligible under sub-section (6) of section 149 and his giving a declaration of his independence in accordance with sub- section (7) of section 149 of the Act.

(5) The appointment of small shareholders' director shall be subject to the provisions of section 152 except that-

- (a) such director shall not be liable to retire by rotation;
- (b) such director's tenure as small shareholders' director shall not exceed a period of three consecutive years; and
- (c) on the expiry of the tenure, such director shall not be eligible for re-appointment.

(6) A person shall not be appointed as small shareholders' director of a company, if the person is not eligible for appointment in terms of section 164.

(7) A person appointed as small shareholders' director shall vacate the office if -

(a) the director incurs any of the disqualifications specified in section 164;

(b) the office of the director becomes vacant in pursuance of section 167;

(c) the director ceases to meet the criteria of independence as provided in sub-section (6) of section 149.

(8) No person shall hold the position of small shareholders' director in more than two companies at the same time:

Provided that the second company in which he has been appointed shall not be in a business which is competing or is in conflict with the business of the first company.

(9) A small shareholders' director shall not, for a period of three years from the date on which he ceases to hold office as a small shareholders' director in a company, be appointed in or be associated with such company in any other capacity, either directly or indirectly.

8. Consent to act as director.- Every person who has been appointed to hold the office of a director shall on or before the

appointment furnish to the company a consent in writing to act as such in Form **DIR-2**:

Provided that the company shall, within thirty days of the appointment of a director, file such consent with the Registrar in Form **DIR-12** along with the fee as provided in the Companies (Registration Offices and Fees) Rules, 2014.

9. Application for allotment of Director Identification Number.-

(1) Every individual, who is to be appointed as director of a company shall make an application electronically in Form **DIR-3**, to the Central Government for the allotment of a Director Identification Number (DIN) along with such fees as provided in the Companies (Registration Offices and Fees) Rules, 2014.

(2) The Central Government shall provide an electronic system to facilitate submission of application for the allotment of DIN through the portal on the website of the Ministry of Corporate Affairs.

(3) (a) The applicant shall download Form **DIR-3** from the portal, fill in the required particulars sought therein and sign the form and after attaching copies of the following documents, scan and file the entire set of documents electronically-

- (i) photograph;
- (ii) proof of identity;
- (iii) proof of residence;
- (iv) verification by the applicant for applying for allotment of DIN in Form **DIR-4**; and
- (v) specimen signature duly verified.

(b) Form **DIR-3** shall be signed and submitted electronically by the applicant using his or her own Digital Signature Certificate and shall be verified digitally by

-

(i) a chartered accountant in practice or a company secretary in practice or a cost accountant in practice; or

(ii) a company secretary in full time employment of the company or by the managing director or director of the company in which the applicant is to be appointed as director.

10. Allotment of DIN.- (1) On the submission of the Form **DIR-3** on the portal and payment of the requisite amount of fees through online mode the provisional DIN shall be generated by the system automatically which shall not be utilized till the DIN is confirmed by the Central Government.

(2) After generation of the provisional DIN, the Central Government shall process the applications received for allotment of DIN under sub- rule (2) of rule 9, decide on the approval or rejection thereof and communicate the same to the applicant along with the DIN allotted in case of approval by way of a letter by post or electronically or in any other mode, within a period of one month from the receipt of such application.

(3) If the Central Government, on examination, finds such application to be defective or incomplete in any respect, it shall give intimation of such defect or incompleteness, by placing it on the website and by email to the applicant who has filed such application, directing the applicant to rectify such defects or incompleteness by resubmitting the

application within a period of fifteen days of such placing on the website and email:

Provided that the Central Government shall -

- (a) reject the application and direct the applicant to file fresh application with complete and correct information, where the defect has been rectified partially or the information given is still found to be defective;
- (b) treat and label such application as invalid in the electronic record in case the defects are not removed within the given time; and
- (c) inform the applicant either by way of letter by post or electronically or in any other mode.

(4) In case of rejection or invalidation of application, the provisional DIN so allotted by the system shall get lapsed automatically and the fee so paid with the application shall neither be refunded nor adjusted with any other application.

(5) All Director Identification Numbers allotted to individual(s) by the Central Government before the commencement of these rules shall be deemed to have been allotted to them under these rules.

(6) The Director Identification Number so allotted under these rules is valid for the life-time of the applicant and shall not be allotted to any other person.

11. Cancellation or surrender or Deactivation of DIN.- The Central Government or Regional Director (Northern Region), Noida or any officer authorised by the Regional Director may, upon being satisfied on verification of particulars or documentary proof attached with the application received from any person, cancel or deactivate the DIN in case -

(a) the DIN is found to be duplicated in respect of the same person provided the data related to both the DIN shall be merged with the validly retained number;

(b) the DIN was obtained in a wrongful manner or by fraudulent means;

(c) of the death of the concerned individual;

(d) the concerned individual has been declared as a person of unsound mind by a competent Court;

(e) if the concerned individual has been adjudicated an insolvent:

Provided that before cancellation or deactivation of DIN pursuant to clause (b), an opportunity of being heard shall be given to the concerned individual;

(f) on an application made in Form **DIR-5** by the DIN holder to surrender his or her DIN along with declaration that he has never been appointed as director in any company and the said DIN has never been used for filing of any document with any authority, the Central Government may deactivate such DIN:

Provided that before deactivation of any DIN in such case, the Central Government shall verify e-records.

Explanation.- For the purposes of clause (b) -

(i) the term "wrongful manner" means if the DIN is obtained on the strength of documents which are not legally valid or incomplete documents are furnished or on suppression of material information or on the basis of wrong certification or by making misleading or false information or by misrepresentation;

(ii) the term "fraudulent means" means if the DIN is obtained with an intent to deceive any other person or any authority including the Central Government.

12. Intimation of changes in particulars specified in DIN application. - (1) Every individual who has been allotted a Director Identification Number under these rules shall, in the event of any change in his particulars as stated in Form **DIR-3**, intimate such change(s) to the Central Government within a period of thirty days of such change(s) in Form **DIR-6** in the following manner, namely;-

(i) the applicant shall download Form **DIR-6** from the portal and fill in the relevant changes, attach copy of the proof of the changed particulars and verification in the Form **DIR-7** all of which shall be scanned and submitted electronically;

(ii) the form shall be digitally signed by a chartered accountant in practice or a company secretary in practice or a cost accountant in practice;

(iii) the applicant shall submit the Form **DIR-6**;

(2) The Central Government, upon being satisfied, after verification of such changed particulars from the enclosed proofs, shall incorporate the said changes and inform the applicant by way of a letter by post or electronically or in any other mode confirming the effect of such change in the electronic database maintained by the Ministry.

(3) The DIN cell of the Ministry shall also intimate the change(s) in the particulars of the director submitted to it in Form **DIR-6** to the concerned Registrar(s) under whose jurisdiction the registered office of the company(s) in which such individual is a director is situated.

(4) The concerned individual shall also intimate the change(s) in his particulars to the company or companies in which he is a director within fifteen days of such change.

13. Notice of candidature of a person for directorship.- The company shall, at least seven days before the general meeting, inform its members of the candidature of a person for the office of a director or the intention of a member to propose such person as a candidate for that office-

(1) by serving individual notices, on the members through electronic mode to such members who have provided their email addresses to the company for communication purposes, and in writing to all other members; and

(2) by placing notice of such candidature or intention on the website of the company, if any:

Provided that it shall not be necessary for the company to serve individual notices upon the members as aforesaid, if the company advertises such candidature or intention, not less than seven days before the meeting at least once in a vernacular newspaper in the principal vernacular language of the district in which the registered office of the company is situated, and circulating in that district, and at least once in English language in an English newspaper circulating in that district.

14. Disqualification of directors sub-section (2) of section 164.-

(1) Every director shall inform to the company concerned about his disqualification under sub-section (2) of section 164, if any, in Form **DIR-8** before he is appointed or re-appointed.

(2) Whenever a company fails to file the financial statements or annual returns, or fails to repay any deposit, interest, dividend, or fails to redeem its debentures, as specified in sub-section (2) of section 164, the company shall immediately file Form **DIR-9**, to the Registrar furnishing therein the names and addresses of all the directors of the company during the relevant financial years.

(3) When a company fails to file the Form **DIR-9** within a period of thirty days of the failure that would attract the disqualification under sub-section (2) of section 164, officers of the company specified in clause (60) of section 2 of the Act shall be the officers in default.

(4) Upon receipt of the Form **DIR-9** under sub-rule (2), the Registrar shall immediately register the document and place it in the document file for public inspection.

(5) Any application for removal of disqualification of directors shall be made in Form **DIR-10**.

15. Notice of resignation of director.- The company shall within thirty days from the date of receipt of notice of resignation from a director, intimate the Registrar in Form **DIR-12** and post the information on its website, if any.

16. Copy of resignation of director to be forwarded by him.- Where a director resigns from his office, he shall within a period of thirty days from the date of resignation, forward to the Registrar a copy of his resignation along with reasons for the resignation in Form **DIR-11** along with the fee as provided in the Companies (Registration Offices and Fees) Rules, 2014.

17. Register of directors and key managerial personnel.- (1) Every company shall keep at its registered office a register of its directors and key managerial personnel containing the following particulars, namely:-

- (a) Director Identification Number (optional for key managerial personnel);
- (b) present name and surname in full;
- (c) any former name or surname in full;
- (d) father's name, mother's name and spouse's name(if married) and surnames in full;
- (e) date of birth;

- (f) residential address (present as well as permanent);
- (g) nationality (including the nationality of origin, if different);
- (h) occupation;
- (i) date of the board resolution in which the appointment was made;
- (j) date of appointment and reappointment in the company;
- (k) date of cessation of office and reasons therefor;
- (l) office of director or key managerial personnel held or relinquished in any other body corporate;
- (m) membership number of the Institute of Company Secretaries of India in case of Company Secretary, if applicable; and
- (n) Permanent Account Number (mandatory for key managerial personnel if not having DIN);

(2) In addition to the details of the directors or key managerial personnel, the company shall also include in the aforesaid Register the details of securities held by them in the company, its holding company, subsidiaries, subsidiaries of the company's holding company and associate companies relating to-

- (a) the number, description and nominal value of securities;
- (b) the date of acquisition and the price or other consideration paid;
- (c) date of disposal and price and other consideration received;

- (d) cumulative balance and number of securities held after each transaction;
- (e) mode of acquisition of securities ;
- (f) mode of holding – physical or in dematerialized form; and
- (g) whether securities have been pledged or any encumbrance has been created on the securities.

18. Return containing the particulars of directors and the key managerial personnel. - A return containing the particulars of appointment of director or key managerial personnel and changes therein, shall be filed with the Registrar in Form **DIR-12** along with such fee as may be provided in the Companies (Registration Offices and Fees) Rules, 2014 within thirty days of such appointment or change, as the case may be.

*

Annexure

Form DIR-1

Application for inclusion of name in the databank of Independent Directors

[Pursuant to section 150 of the Act and rule 6(4) of Companies (Appointment and Qualification of Directors) Rules, 2014]

PART – A : Information and Particulars to be given at the time of Application

A. Personal Details

1. Name
2. Gender
3. Date of Birth
4. Nationality
5. Residential Address
6. E-Mail ID
7. Phone or Mobile Number

B. Educational Details

1. Qualifications
2. Details of Training undergone, if any

C. Professional Details and work experience

1. Brief description of professional career and expertise
2. Current Position
3. Current job profile
4. Total years of experience
5. Past work experience

Name of the Organisation or Company	Date of joining	Date of leaving	Nature of job or responsibilities or duties performed

--	--	--	--

D. Details of Board positions

1. List of companies in which directorship held during the past five years
2. Number of current directorships held
3. Number of current memberships of Board committees held

E. Other information, if any, considered relevant

~~Part – B: Changes in the information or particulars, if any, to be given subsequently~~

(a) Earlier Information or particulars given vide Form _____ dated _____:-

--

(b) New information or particulars

--

Date:

Signature:

Place:

Name:

Form DIR-2

Consent to act as a director of a company

[Pursuant to section 152(5) and rule 8 of Companies (Appointment and Qualification of Directors) Rules, 2014]

To

------(Name of the company)

----- (Address of the company)

Subject: Consent to act as a director.

I, hereby give my consent to act as director of (name of the company), pursuant to sub-section (5) of section 152 of the Companies Act, 2013 and certify that I am not disqualified to become a director under the Companies Act, 2013.

1. Director Identification Number (DIN):
2. Name (in full):
3. Father's Name (in full):
4. Address:
5. E-mail id:
6. Mobile no.
7. Income-tax PAN
8. Occupation:
9. Date of birth:
10. Nationality:
11. No. of companies in which I am already a Director and out of

such companies the names of the companies in which I am a Managing Director, Chief Executive Officer, Whole time Director, Secretary, Chief Financial Officer, Manager.

12. Particulars of membership No. and Certificate of practice No. if the applicant is a member of any professional Institute. Specifically state NIL if none.

Declaration

I declare that I have not been convicted of any offence in connection with the promotion, formation or management of any company or LLP and have not been found guilty of any fraud or misfeasance or of any breach of duty to any company under this Act or any previous company law in the last five years. I further declare that if appointed my total Directorship in all the companies shall not exceed the prescribed number of companies in which a person can be appointed as a Director.

Signature:.....

Designation:.....

Date:

Place:

Attachments:

1. Proof of identity;
2. Proof of residence;

FORM NO. DIR.3

[Pursuant to section 153 of The Companies Act, 2013 & Rule 9(1) of the Companies (Appointment and Qualification of Directors) Rules, 2014 & Rule 10 of Limited Liability Partnership Rules, 2009]



Application for allotment of Director Identification Number

- All fields marked in * are to be mandatorily filled.
- Income-tax Permanent Account Name (Income-tax PAN) is mandatory in case of Indian nationals and in such case applicant details should be as per Income-tax PAN. In case the details as per Income-tax PAN are incorrect, applicant is advised to first correct the details in Income-tax PAN. Refer instruction kit for details.
- In case of foreign nationals, Passport number is mandatory.

5. *Whether resident in India Yes No

6. (a) *Occupation Type Self-employed Professional Homemaker Student Serviceman

Area of Occupation

If 'other' selected, specify

(b) *Educational qualification

7. *Date of birth (DD/MM/YYYY)

8. * Gender Male Female Transgender

9. Place of birth

10. Income-Tax permanent account number

Verify Income-tax PAN details

11. Voter's identity card number

12. Passport number

13. Driving license number

14. Aadhaar number

15. Permanent residential address

*

16. *Whether present residential address is same as permanent residential address o Yes oNo

17. Present residential address

*To be Digitally signed by Applicant DSC BOX

Certification

I declare that I have been duly engaged for the purpose of certification/verification of this form. It is hereby certified that:

┆ *I have satisfied myself about the identity of the applicant based on the perusal of the original of the attached document

Note: In case where the applicant is residing outside India the particulars have to be verified

from the documents duly attested by the attesting authority as prescribed.

- └ I also verify having attested the photograph of the said person:
 - └ who is personally known to me; or
 - └ who met me in person along with the original of the attested documents.
- └ *It is further certified that all required attachments have been completely attached to this application
- └ *It is further certified that the applicant has given a verification on prescribed form DIR.4 which is attached to this form.
- └ *I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed.
- └ *I further certify that:
 - └ *All the required attachments have been completely and legibly attached to this form;
 - └ *I have kept a copy of this form and attachments thereto, in my records for future reference.
 - └ *It is understood that I shall be liable for action under Section 449 of the Companies Act, 2013 for wrong certification, if any found at any stage.

*To be digitally signed by

*Category

In case of chartered accountant or company secretary or cost accountant (in whole time practice)

Membership Number

Certificate of Practice Number

Whether Associate or fellow Associate fellow

In case of company secretary (in whole time employment) or director of existing company in which the applicant is proposed to be director

DIN of the Director or membership number of Company Secretary

CIN of company with which secretary or director is associated and

Pre-fill

in which applicant is proposed to be a director

Name of company

Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

Modify

Check Form

Prescrutiny

Submit



Form DIR-4

Verification of applicant for application for DIN

(To be in the form of Affidavit)

[Pursuant to section 153 and rule 9(3)(a)(iv) of Companies (Appointment and Qualification of Directors) Rules, 2014]

I,, Son*/ Daughter* of, born on, resident of hereby confirm and verify that the particulars given in the Form DIR-3 are true and also are in agreement with the documents being attached to the Form DIR-3.

I hereby confirm and declare that

1. The photograph and documents being attached to the Form DIR-3 belong to me. I further confirm that all required documents have been duly certified by the respective government authority and are being attached to the Form DIR-3, and
2. I am not restrained, disqualified, removed of, for being appointed as director of a company under the provisions of the Companies Act, 2013 including sections 164 and 169, and
3. I have not been declared as proclaimed offender by any Economic Offence Court or Judicial Magistrate Court or High Court or any other Court, and
4. I have not been already allotted a Director Identification Number (DIN) under section 154 of the Companies Act, 2013, and
5. I shall be liable under section 448 of the Act and under the relevant provisions of the Indian Penal Code, 1860 and any other law as applicable, if any statement in this application is found to be false or any material fact is found to have been omitted.

*Note: strike out whichever is not applicable.

Signature:
(Name)

No

I hereby also declare that

(a) the information and other particulars given in this Form are true and correct.

(b) I have never been appointed as director in any company and the DIN has never been used for filing of any document with any authority.

Signature of the applicant:

Date:

Place:

Attachments:

(1) Proof of Identity: For Indian Nationals:

(Any one of the following):

- Income tax Permanent Account Number Card
- Voter's identity card
- Passport
- Driving licence
- Unique Identity Number (UIN)

For Foreign Nationals and Non Resident Indians:

- Passport
- Others

(2) Proof of residence: (tick against the document being enclosed)

- Voter's identity card
- Passport
- Driving license
- Electricity bill
- Telephone bill

- Bank account statement
 - Others - Please specify
- (3) Optional attachment(s), if any.

Note:. Attention is also drawn to provisions of Section 448 and 449 which provide for punishment for false statement and false evidence.

FORM NO. DIR.6

Pursuant to rule 12 (1) of the Companies

Note - (Appointment and Qualification of Directors) Rules, 2014 are to be mandatorily filled.

Directors) Rules, 2014) PAN, Income-tax Permanent Account Name (Income-tax PAN) is mandatory in all cases even if there is no change in Income-tax PAN. In such cases, director details should be as per Income-tax PAN. In case the details as per Income-tax PAN are incorrect, director/ designated partner is advised to first correct the details in Income-tax PAN. Refer instruction kit for details

Intimation of change in particulars of Director to be given to the Central Government

1.(a) * Director Identification Number (DIN)

Pre-fill

(b) Name



Aadhaar number

Verification as per Form No. DIR.4

Verification as per Form No. DIR.7

9. Income tax PAN

Verify details

13. Aadhaar number

*14. Mobile

*15. Email ID

16. Permanent residential address

17. Whether present residential address is same as permanent residential address Yes No

Present address

List of Attachments

Attachments:

- 1. *Proof of change in particulars;
- 2. *Copy of verification by the director in Form No. DIR.7;
- 3. Optional attachments, if any.

Attach
Attach
Attach

Remove Attachment

DSC

*To be digitally signed by Applicant

Certification

I declare that I have been duly engaged for the purpose of certification/verification of this form. It is hereby certified that:

*I have satisfied myself about the identity of the applicant based on the perusal of the original of the attached document. Note: In case where the applicant is residing outside India the particulars have to be verified from the documents duly attested by the attesting authority as prescribed.

I also verify having attested the photograph of the said person: o who is personally known to me; or o who meet me in person along with the original of the attested documents.

*All required attachments have been completely attached to this application

*The applicant has given a verification on prescribed form DIR.7 which is attached to this form.

*I have gone through the provisions of The Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed.

*I further certify that:

*All the required attachments have been completely and legibly attached to this form;

*I have kept a copy of this form and attachments thereto, in my records for future reference.

*It is understood that I shall be liable for action under Section 448 of The Companies Act, 2013 for wrong certification, if any found at any stage.

* To be digitally signed by

DSC Box

* Category

* Whether associate or fellow Associate Fellow

* Membership Number

* Certificate of Practice Number

Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

OR

This e-Form has been taken on file maintained by the registrar of companies through electronic mode and on the basis of statement of correctness given by the company.

Form DIR 7

Verification of applicant for change in DIN particulars

(To be in the form of Affidavit)

[Pursuant to rule 12(1)(i) of Companies (Appointment and Qualification of Directors) Rules, 2014]

Affix recent photo

I,, Son*/ Daughter* of, born on, resident of hereby confirm and verify that the particulars given in the Form DIR-6 are true and also are in agreement with the documents being attached to the Form DIR-6. I have applied for change of

Applicant's:-

- name
- Nationality
- Date of birth
- Income-tax permanent account number
- Voter's Identity card number
- Passport number
- Driving licence number
- Permanent residential address
- Present residential address
- E-mail id

(along with proof and in case of change of applicant's name or date of birth, a copy of notification published in the Gazette)

I further confirm and declare that

- a. The photograph and documents being attached to the Form DIR-6 belong to me. I further confirm that all required documents have been duly certified by the respective government authority and are being attached to the Form DIR-6 and
- b. I am not restrained, disqualified, removed of, for being appointed as director of a company under the provisions of the Companies Act, 2013 including sections 164 and 169, and
- c. I have not been declared as proclaimed offender by any Economic Offence Court or Judicial Magistrate Court or High Court or any other Court, and
- d. I have not been already allotted a Director Identification Number (DIN) under section 154 of the Companies Act, 2013, and
- e. I shall be liable under section 448 of the Act and under relevant provisions of the Indian Penal Code, 1860 and any other law as applicable, if any statement in this application is found to be false or any material fact is found to have been omitted.

*Note: strike out whichever is not applicable.

Signature:

(Name)

FORM 'DIR-8'

Intimation by Director

[Pursuant to Section 164(2) and rule 14(1) of Companies (Appointment and Qualification of Directors) Rules, 2014]

Registration No. of Company _____

Nominal Capital Rs. _____

Paid-up Capital Rs. _____

Name of Company _____

Address of its Registered Office _____

To

The Board of Directors of _____

I _____ son/daughter/wife of _____ resident of _____ director/managing director/manager in the company hereby give notice that I am/was a director in the following companies during the last three years:-

<u>Name of the Company</u>	<u>Date of Appointment</u>	<u>Date of Cessation</u>
1.....		
2.....		

I further confirm that I have not incurred disqualification under section 164(2) of the Companies Act, 2013 in any of the above companies, in the previous financial year, and that I, at present, stand free from any disqualification from being a director.

or

I further confirm that I have incurred disqualifications under section 164(2) of the Companies Act, 2013 in the following company(s) in the previous financial year, and that I, at present stand disqualified from being a director.

<u>Name of the Company</u>	<u>Date of Appointment</u>	<u>Date of Cessation</u>
1.....		
2.....		

Signature

(Full Name)

Dated this _____ day of _____

FORM 'DIR-9'

Report by the company to Registrar

*[Pursuant to Section 164(2) read with rule 14(2) of the Companies
(Appointment and Qualification of Directors) Rules, 2014]*

Registration No. of Company _____

Nominal Capital Rs. _____

Paid-up Capital Rs. _____

Name of Company _____

Signature Designation*

Dated this _____ day of _____

*State whether Director, Managing Director, Manager or Secretary

FORM 'DIR-10'

FORM OF APPLICATION FOR REMOVAL OF DISQUALIFICATION OF
DIRECTORS

*[Pursuant to Section 164(2) read with rule 14(5) of Companies (Appointment and
Qualification of Directors) Rules, 2014]*

Registration No. of Company _____

Nominal Capital Rs. _____

Paid-up Capital Rs. _____

Name of Company _____

Address of its Registered Office _____

Grounds under which director(s) are disqualified

Date of disqualification _____

Details of the application _____

Signature Designation*

Dated this _____ day of _____

*State whether Director, Managing Director, Manager or Secretary

FORM NO. DIR.11

*[Pursuant to proviso to section 168
(1) of The Companies Act, 2013
and rule 16 of the Companies
(Appointment and Qualification of
Directors) Rules,
2014]*



सत्यमेव जयते

**Notice of resignation of
a director to the
Registrar**

Form language (Radio button) English Hindi Refer
the instruction kit for filing the form.

[Redacted box]

Notice is hereby given that I, _____ the director of M/s _____

hav

[Redacted box]

[Redacted box]

[Redacted box]

[Redacted box]

[Redacted box]

[Redacted box]

[Redacted box]

[Redacted box]

[Redacted box]

e
resigned from the office of director of the company with effect from
given below:

the details of which are

1. Details of the company

(a) *CIN

Pre-fill

(c) Name of the company

(d) Registered office address

(e) Email ID of the company

2. Details of the director resigning from such company

(a) *Director Identification Number (DIN)

Pre-fill

(b) Name

(b) GLN

3. (a) * Date of appointment

(b) *Designation

(c) *Category

(d) *DIN of the director to whom the appointee was alternate

Pre-fill

Name of the original director

4. (a) *Date of filing of resignation with the

pany

(b)

Effective date of resignation specified in the notice of resignation, if any

com

5. *Reasons for resignation

6. *Whether confirmation is received from the company Yes No

Attachment(s)

- (1) *Notice of resignation filed with the company;
- (2) *Proof of dispatch;
- (3) Acknowledgement received from company;
- (4) Optional attachment(s) – if any

Attach
Attach
Attach
Attach

Declaration

I do solemnly declare that to the best of my/ our knowledge and belief the information given in this return is correct and complete.

*To be digitally signed by Director DSC Box

DIN

Note: Attention is also drawn to provisions of Section 448 and 449 which provide for punishment for false statement and punishment for false evidence respectively.



FORM DIR-12

[Pursuant to sections 7(1)(c), 168 & 170 (2) of The Companies Act, 2013 and rule 17 of the Companies (Incorporation and Incidental) Rules 2014 and 8, 15 & 18 of the Companies (Appointment and Qualification of Directors) Rules, 2014]

Particulars of appointment of directors and the key managerial personnel and the changes among them

Gender

Interest in other entities

Number of such entities

*CIN/LLPIN/FCRN/Registration number	<input type="text"/>	<input type="button" value="Pre-fill"/>
*Name	<input style="width: 100%;" type="text"/>	
*Address	<input style="width: 100%; height: 60px;" type="text"/>	
Nature of interest	*Designation	<input style="width: 60%;" type="text"/>
	Percentage of Shareholding	Amount <input style="width: 150px;" type="text"/>
	Others (specify)	<input style="width: 480px;" type="text"/>

I.
Director Identification Number(DIN), if any

Appointment Cessation

) number

Attachments List of attachments

- (1) Letter of Appointment;
- (2) Declaration by first director;
- (3) Consent of the appointee director in Form No. DIR-2;
- (4) Notice of resignation;
- (5) Evidence of cessation;
- (6) Interest in other entities;
- (7) Optional attachment(s), if any

Attach
Attach
Attach
Attach
Attach
Attach
Attach

Declaration

I *

a person named in the articles as a (Drop down: director / manager / company secretary) or the company; or

have been authorized by the Board of Directors of the Company vide resolution dated to sign this form and declare that all the requirements of the Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

*To be digitally signed by

*Designation

DSC BOX

*DIN of the director; or DIN or PAN of the manager
or CEO or CFO; or Membership number of the secretary

RULES ON CHAPTER XII

MEETING OF BOARD & ITS POWERS

GSR. (E). No. In exercise of powers conferred under sections 173, 175, 177, 178, 179, 184, 185, 186, 187, 188, 189 and section 191 read with section 469 of the Companies Act, 2013 and in supersession of the Companies (Central Government General) Rules and Forms or any other Rules prescribed under the Companies Act, 1956 on matters covered under these rules, except as respects things done or omitted to be done before such suppression, the Central Government hereby makes the following rules, namely:-

1. (1) Short title and commencement.- (1) These rules may be called the Companies (Meetings of Board and its Powers) Rules, 2014.

(2) They shall come into force on the date of their publication in the Official Gazette.
2. Definitions.- (1) In these rules, unless the context otherwise requires, -
 - (a) "Act" means the Companies Act, 2013;
 - (b) "Annexure" means the Annexure appended to these rules;
 - (c) "Fees" means the fees as specified in the Companies (Registration Offices and Fees) Rules, 2014;
 - (d) "Form" or "e-Form" means a form set forth in Annexure to these rules which shall be used for the matter to which it relates;
 - (e) "Related party" means a director or key managerial personnel of the holding company or his relative with reference to a company, shall be deemed to be a related party;
 - (f) "section" means the section of the Act.

(2) Words and expressions used in these rules but not defined and defined in the Act or in the Companies (Specification of Definitions Details) Rules, 2014, shall have the same meanings respectively assigned to them in the Act or in the said Rules.

3. Meetings of Board through video conferencing or other audio visual means.- A company shall comply with the following procedure, for convening and conducting the Board meetings through video conferencing or other audio visual means.

(1) Every Company shall make necessary arrangements to avoid failure of video or audio visual connection.

(2) The Chairperson of the meeting and the company secretary, if any, shall take due and reasonable care -

(a) to safeguard the integrity of the meeting by ensuring sufficient security and identification procedures;

(b) to ensure availability of proper video conferencing or other audio visual equipment or facilities for providing transmission of the communications for effective participation of the directors and other authorised participants at the Board meeting;

(c) to record proceedings and prepare the minutes of the meeting;

(d) to store for safekeeping and marking the tape recording(s) or other electronic recording mechanism as part of the records of the company at least before the time of completion of audit of that particular year.

(e) to ensure that no person other than the concerned director are attending or have access to the proceedings of the meeting through video conferencing mode or other audio visual means; and

(f) to ensure that participants attending the meeting through audio visual means are able to hear and see the other participants clearly during the course of the meeting:

Provided that the persons, who are differently abled, may make request to the Board to allow a person to accompany him.

(3) (a) The notice of the meeting shall be sent to all the directors in accordance with the provisions of sub-section (3) of section 173 of the Act.

(b) The notice of the meeting shall inform the directors regarding the option available to them to participate through video conferencing mode or other audio visual means, and shall provide all the necessary information to enable the directors to participate through video conferencing mode or other audio visual means.

(c) A director intending to participate through video conferencing or audio visual means shall communicate his intention to the Chairperson or the company secretary of the company.

(d) If the director intends to participate through video conferencing or other audio visual means, he shall give prior intimation to that effect sufficiently in advance so that company is able to make suitable arrangements in this behalf.

(e) The director, who desire, to participate may intimate his intention of participation through the electronic mode at the beginning of the calendar year and such declaration shall be valid for one calendar year.

(f) In the absence of any intimation under clause (c), it shall be assumed that the director shall attend the meeting in person.

(4) At the commencement of the meeting, a roll call shall be taken by the Chairperson when every director participating through video conferencing or other audio visual means shall state, for the record, the following namely:-

(a) name;

(b) the location from where he is participating;

- (c) that he has received the agenda and all the relevant material for the meeting; and
- (d) that no one other than the concerned director is attending or having access to the proceedings of the meeting at the location mentioned in clause (b);

(5) (a) After the roll call, the Chairperson or the Company Secretary shall inform the Board about the names of persons other than the directors who are present for the said meeting at the request or with the permission of the Chairperson and confirm that the required quorum is complete.

Explanation.- A director participating in a meeting through video conferencing or other audio visual means shall be counted for the purpose of quorum, unless he is to be excluded for any items of business under any provisions of the Act or the rules.

(b) The Chairperson shall ensure that the required quorum is present throughout the meeting.

(6) With respect to every meeting conducted through video conferencing or other audio visual means authorised under these rules, the scheduled venue of the meeting as set forth in the notice convening the meeting, which shall be in India, shall be deemed to be the place of the said meeting and all recordings of the proceedings at the meeting shall be deemed to be made at such place.

(7) The statutory registers which are required to be placed in the Board meeting as per the provisions of the Act shall be placed at the scheduled venue of the meeting and where such registers are required to be signed by the directors, the same shall be deemed to have been signed by the directors participating through electronic mode, if they have given their consent to this effect and it is so recorded in the minutes of the meeting.

(8) (a) Every participant shall identify himself for the record before speaking on any item of business on the agenda.

(b) If a statement of a director in the meeting through video conferencing or other audio visual means is interrupted or garbled, the Chairperson or Company Secretary shall request for a repeat or reiteration by the Director.

(9) If a motion is objected to and there is a need to put it to vote, the Chairperson shall call the roll and note the vote of each director who shall identify himself while casting his vote.

(10) From the commencement of the meeting and until the conclusion of such meeting, no person other than the Chairperson, Directors, Company Secretary and any other person whose presence is required by the Board shall be allowed access to the place where any director is attending the meeting either physically or through video conferencing without the permission of the Board.

(11) (a) At the end of discussion on each agenda item, the Chairperson of the meeting shall announce the summary of the decision taken on such item along with names of the directors, if any, who dissented from the decision taken by majority.

(b) The minutes shall disclose the particulars of the directors who attended the meeting through video conferencing or other audio visual means.

(12) (a) The draft minutes of the meeting shall be circulated among all the directors within fifteen days of the meeting either in writing or in electronic mode as may be decided by the Board.

(b) Every director who attended the meeting, whether personally or through video conferencing or other audio visual means, shall confirm or give his comments in writing, about the accuracy of recording of the proceedings of that particular meeting in the draft minutes, within seven days or some reasonable time as decided by the Board, after receipt of the draft minutes failing which his approval shall be presumed.

(c) After completion of the meeting, the minutes shall be entered in the minute book as specified under section 118 of the Act and signed by the Chairperson.

Explanation.- For the purposes of this rule, "video conferencing or other audio visual means" means audio- visual electronic communication facility employed which enables all the persons participating in a meeting to communicate concurrently with each other without an intermediary and to participate effectively in the meeting.

4. Matters not to be dealt with in a meeting through video conferencing or other audio visual means.- (1) The following matters shall not be dealt with in any meeting held through video conferencing or other audio visual means.-

- (i) the approval of the annual financial statements;
- (ii) the approval of the Board's report;
- (iii) the approval of the prospectus;
- (iv) the Audit Committee Meetings for consideration of accounts; and
- (v) the approval of the matter relating to amalgamation, merger, demerger, acquisition and takeover.

5. Passing of resolution by circulation.- A resolution in draft form may be circulated to the directors together with the necessary papers for seeking their approval, by electronic means which may include E-mail or fax.

6. Committees of the Board.- The Board of directors of every listed companies and the following classes of companies shall constitute an Audit Committee and a Nomination and Remuneration Committee of the Board-

- (i) all public companies with a paid up capital of ten crore rupees or more;
- (ii) all public companies having turnover of one hundred crore rupees or more;
- (iii) all public companies, having in aggregate, outstanding loans or borrowings or debentures or deposits exceeding fifty crore rupees or more.

Explanation.- The paid up share capital or turnover or outstanding loans, or borrowings or debentures or deposits, as the case may be, as

existing on the date of

last audited Financial Statements shall be taken into account for the purposes of this rule.

7. Establishment of vigil mechanism.- (1) Every listed company and the companies belonging to the following class or classes shall establish a vigil mechanism for their directors and employees to report their genuine concerns or grievances-

(a) the Companies which accept deposits from the public;

(b) the Companies which have borrowed money from banks and public financial institutions in excess of fifty crore rupees.

(2) The companies which are required to constitute an audit committee shall oversee the vigil mechanism through the committee and if any of the members of the committee have a conflict of interest in a given case, they should recuse themselves and the others on the committee would deal with the matter on hand.

(3) In case of other companies, the Board of directors shall nominate a director to play the role of audit committee for the purpose of vigil mechanism to whom other directors and employees may report their concerns.

(4) The vigil mechanism shall provide for adequate safeguards against victimisation of employees and directors who avail of the vigil mechanism and also provide for direct access to the Chairperson of the Audit Committee or the director nominated to play the role of Audit Committee, as the case may be, in exceptional cases.

(5) In case of repeated frivolous complaints being filed by a director or an employee, the audit committee or the director nominated to play the role of audit committee may take suitable action against the concerned director or employee including reprimand.

8. Powers of Board.- In addition to the powers specified under sub-section (3) of section 179 of the Act, the following powers shall also be exercised by the Board of Directors only by means of resolutions passed at meetings of the Board.-

(1) to make political contributions;

- (2) to appoint or remove key managerial personnel (KMP);
- (3) to take note of appointment(s) or removal(s) of one level below the Key Management Personnel;
- (4) to appoint internal auditors and secretarial auditor;
- (5) to take note of the disclosure of director's interest and shareholding;
- (6) to buy, sell investments held by the company (other than trade investments), constituting five percent or more of the paid up share capital and free reserves of the investee company;
- (7) to invite or accept or renew public deposits and related matters;
- (8) to review or change the terms and conditions of public deposit;
- (9) to approve quarterly, half yearly and annual financial statements or financial results as the case may be.

9. Disclosures by a director of his interest.- (1) Every director shall disclose his concern or interest in any company or companies or bodies corporate (including shareholding interest), firms or other association of individuals, by giving a notice in writing in Form MBP 1.

(2) It shall be the duty of the director giving notice of interest to cause it to be disclosed at the meeting held immediately after the date of the notice.

(3) All notices shall be kept at the registered office and such notices shall be preserved for a period of eight years from the end of the financial year to which it relates and shall be kept in the custody of the company secretary of the company or any other person authorized by the Board for the purpose.

10. Loans to Director etc. under section 185.- (1) Any loan made by a holding company to its wholly owned subsidiary company or any guarantee given or security provided by a holding company in respect of any loan made to its wholly owned subsidiary company is exempted from the requirements under this section; and

(2) Any guarantee given or security provided by a holding company in respect of loan made by any bank or financial institution to its subsidiary company is exempted from the requirements under this section:

Provided that such loans made under sub-rule (1) and (2) are utilised by the subsidiary company for its principle business activities.

11. Loan and investment by a company under section 186 of the Act.- (1) Where a loan or guarantee is given or where a security has been provided by a company to its wholly owned subsidiary company or a joint venture company, or acquisition is made by a holding company, by way of subscription, purchase or otherwise of, the securities of its wholly owned subsidiary company, the requirement of sub-section (3) of section 186 shall not apply:

Provided that the company shall disclose the details of such loans or guarantee or security or acquisition in the financial statement as provided under sub-section (4) of section 186.

(2) For the purposes of clause (a) of sub-section (11) of section 186, the expression "business of financing of companies" shall include, with regard to a Non-Banking Financial Company registered with Reserve Bank of India, "business of giving of any loan to a person or providing any guaranty or security for due repayment of any loan availed by any person in the ordinary course of its business".

(3) No company registered under section 12 of the Securities and Exchange Board of India Act, 1992 and also covered under such class or classes of companies which may be notified by the Central Government in consultation with the Securities and Exchange Board, shall take any inter-corporate loan or deposits, in excess of the limits specified under the regulations applicable to such company, pursuant to which it has obtained certificate of registration from the Securities and Exchange Board of India.

12. Register.- (1) Every company giving loan or giving guarantee or providing security or making an acquisition of securities shall, from the date of its incorporation, maintain a register in Form MBP 2 and enter therein separately, the

particulars of loans and guarantees given, securities provided and acquisitions made as aforesaid.

(2) The entries in the register shall be made chronologically in respect of each such transaction within seven days of making such loan or giving guarantee or providing security or making acquisition.

(3) The register shall be kept at the registered office of the company and the register shall be preserved permanently and shall be kept in the custody of the company secretary of the company or any other person authorised by the Board for the purpose.

(4) The entries in the register (either manual or electronic) shall be authenticated by the company secretary of the company or by any other person authorised by the Board for the purpose.

(5) For the purpose of sub-rule (4), the register can be maintained either manually or in electronic mode.

(6) The extracts from the register maintained under sub-section (9) of section 186 may be furnished to any member of the company on payment of such fee as may be prescribed in the Articles of the company which shall not exceed ten rupees for each page.

13. Special Resolution.- (1) Where the aggregate of the loans and investment so far made, the amount for which guarantee or security so far provided to or in all other bodies corporate along with the investment, loan, guarantee or security proposed to be made or given by the Board, exceed the limits specified under section 186 no investment or loan shall be made or guarantee shall be given or security shall be provided unless previously authorised by a special resolution passed in a general meeting.

Explanation.- For the purpose of this sub-rule, it is clarified that it would sufficient compliance if such special resolution is passed within one year from the date of notification of this section.

(2) A resolution passed at a general meeting in terms of sub-section (3) of section 186 to give any loan or guarantee or investment or providing any security or the acquisition under sub section (2) of section 186 shall specify the total amount up to which the Board of Directors are authorised to give such loan or guarantee, to provide such security or make such acquisition:

Provided, that the company shall disclose to the members in the financial statement the full particulars in accordance with the provision of sub-section (4) of section 186.

14. Investments of company to be held in its own name.- (1) Every company shall, from the date of its registration, maintain a register in Form MBP 3 and enter therein, chronologically, the particulars of investments in shares or other securities beneficially held by the company but which are not held in its own name and the company shall also record the reasons for not holding the investments in its own name and the relationship or contract under which the investment is held in the name of any other person.

(2) The company shall also record whether such investments are held in a third party's name for the time being or otherwise.

(3) The register shall be maintained at the registered office of the company. The register shall be preserved permanently and shall be kept in the custody of the company secretary of the company or if there is no company secretary, any director or any other officer authorised by the Board for the purpose.

(4) The entries in the register shall be authenticated by the company secretary of the company or by any other person authorised by the Board for the purpose.

15. Contract or arrangement with a related party.- A company shall enter into any contract or arrangement with a related party subject to the following conditions, namely:-

(1) The agenda of the Board meeting at which the resolution is proposed to be moved shall disclose-

(a) the name of the related party and nature of relationship;

- (b) the nature, duration of the contract and particulars of the contract or arrangement;
- (c) the material terms of the contract or arrangement including the value, if any;
- (d) any advance paid or received for the contract or arrangement, if any;
- (e) the manner of determining the pricing and other commercial terms, both included as part of contract and not considered as part of the contract;
- (f) whether all factors relevant to the contract have been considered, if not, the details of factors not considered with the rationale for not considering those factors; and
- (g) any other information relevant or important for the Board to take a decision on the proposed transaction.

(2) Where any director is interested in any contract or arrangement with a related party, such director shall not be present at the meeting during discussions on the subject matter of the resolution relating to such contract or arrangement-

(3) For the purposes of first proviso to sub-section (1) of section 188, except with the prior approval of the company by a special resolution-

(i) a company having a paid-up share capital of ten crore rupees or more shall not enter into a contract or arrangement with any related party; or

(ii) a company shall not enter into a transaction or transactions, where the transaction or transactions to be entered into -

(a) as contracts or arrangements with respect to clauses (a) to (e) of sub-section (1) of section 188 with criteria, as mentioned below -

(i) sale, purchase or supply of any goods or materials directly or through appointment of agents exceeding twenty five percent. of the annual turnover as mentioned in clause (a) and clause (e) respectively of sub-section (1) of section 188;

(ii) selling or otherwise disposing of, or buying, property of any kind directly or through appointment of agents exceeding ten percent. of net worth as mentioned in clause (b) and clause (e) respectively of sub-section (1) of section 188;

(iii) leasing of property of any kind exceeding ten percent. of the net worth or exceeding ten percent. of turnover as mentioned in clause (c) of sub-section (1) of section 188;

(iv) availing or rendering of any services directly or through appointment of agents exceeding ten percent. of the net worth as mentioned in clause (d) and clause (e) of sub-section (1) of section 188;

(b) appointment to any office or place of profit in the company, its subsidiary company or associate company at a monthly remuneration exceeding two and half lakh rupees as mentioned in clause (f) of sub-section (1) of section 188; or

(c) remuneration for underwriting the subscription of any securities or derivatives thereof of the company exceeding one percent. of the net worth as mentioned in clause (g) of sub-section (1) of section 188.

Explanation.- (1) The Turnover or Net Worth referred in the above sub-rules shall be on the basis of the Audited Financial Statement of the preceding Financial year.

(2) In case of wholly owned subsidiary, the special resolution passed by the holding company shall be sufficient for the purpose of entering into the transactions between wholly owned subsidiary and holding company.

(3) The explanatory statement to be annexed to the notice of a general meeting convened pursuant to section 101 shall contain the following particulars namely:-

- (a) name of the related party ;
- (b) name of the director or key managerial personnel who is related, if any;
- (c) nature of relationship;
- (d) nature, material terms, monetary value and particulars of the contract or

arrangement;

(e) any other information relevant or important for the members to take a decision on the proposed resolution.

16. Register of contracts or arrangements in which directors are interested.-

(1) Every company shall maintain one or more registers in Form MBP 4, and shall enter therein the particulars of-

(a) company or companies or bodies corporate, firms or other association of individuals, in which any director has any concern or interest, as mentioned under sub-section (1) of section 184:

Provided that the particulars of the company or companies or bodies corporate in which a director himself together with any other director holds two percent. or less of the paid-up share capital would not be required to be entered in the register;

(b) contracts or arrangements with a body corporate or firm or other entity as mentioned under sub-section (2) of section 184, in which any director is, directly or indirectly, concerned or interested; and

(c) contracts or arrangements with a related party with respect to transactions to which section 188 applies.

(2) The entries in the register shall be made at once, whenever there is a cause to make entry, in chronological order and shall be authenticated by the company secretary of the company or by any other person authorised by the Board for the purpose.

(3) The register shall be kept at the registered office of the company and the register shall be preserved permanently and shall be kept in the custody of the company secretary of the company or any other person authorised by the Board for the purpose.

(4) The company shall provide extracts from such register to a member of the company on his request, within seven days from the date on which such request is made upon the payment of such fee as may be specified in the articles of the company but not exceeding ten rupees per page.

17. Payment to director for loss of office, etc. in connection with transfer of undertaking, property or shares.- (1) No director of a company shall receive any payment by way of compensation in connection with any event mentioned in sub- section (1) unless the following particulars are disclosed to the members of the company and they pass a resolution at a general meeting approving the payment of such amount -

- (a) name of the director;
- (b) amount proposed to be paid;
- (c) event due to which compensation become payable;
- (d) date of Board meeting recommending such payment;
- (e) basis for the amount determined;
- (f) reason or justification for the payment;
- (g) manner of payment - whether payable in cash or otherwise and how;
- (h) sources of payment; and
- (i) any other relevant particulars as the Board may think fit.

(2) Any payment made by a company by way of compensation for the loss of office or as a consideration for retirement from office or in connection with such loss or retirement, to a managing director or whole time director or manager of the company shall not exceed the limit as set out under section 202.

(3) No payment shall be made to the managing director or whole time director or manager of the company by way of compensation for the loss of office or as consideration for retirement from office (other than notice pay and statutory payments in accordance with the terms of appointment of such director or manager, as applicable) or in connection with such loss or retirement if -

- (a) the company is in default in repayment of public deposits or payment of interest thereon;
- (b) the company is in default in redemption of debentures or payment of interest thereon;
- (c) the company is in default in repayment of any liability, secured or unsecured, payable to any bank, public financial institution or any other financial institution;

- (d) the company is in default in payment of any dues towards income tax, VAT, excise duty, service tax or any other tax or duty, by whatever name called, payable to the Central Government or any State Government, statutory authority or local authority (other than in cases where the company has disputed the liability to pay such dues);
- (e) there are outstanding statutory dues to the employees or workmen of the company which have not been paid by the company (other than in cases where the company has disputed the liability to pay such dues); and
- (f) the company has not paid dividend on preference shares or not redeemed preference shares on due date.

Explanation : Pending notification of sub-section (1) of section 247 of the Act and finalisation of qualifications and experience of valuers, valuation of stocks, shares, debentures, securities etc. will be conducted by an independent merchant banker who is registered with the Securities and Exchange Board of India or an independent chartered accountant in practice having a minimum experience of ten years.

(File No. 1/32/2013-CL.V)

(Renuka Kumar)
Joint Secretary to the Government of India

FORM MBP - 1

Notice of interest by director

[Pursuant to section 184 (1) and rule 9(1)]

To
The Board of Directors
.....Limited

Dear Sir(s)

I,, son/daughter/spouse of, resident of, being a director in the company hereby give notice of my interest or concern in the following company or companies, bodies corporate, firms or other association of individuals:-

I.

Sl No.	Names of the Companies /bodies corporate/ firms/ association of individuals	Nature of interest or concern / Change in interest or concern	Shareholding	Date on which interest or concern arose / changed

Signature:

MD/Director/Secretary/Whole time Director

Place:

Date:

Form MBP - 2

Register of loans, guarantee, security and acquisition made by the company

[Pursuant to section 186(9) & rule 12(1)]

Nature of transaction (whether loan/ guarantee/ security/acquisition)	Date of making loan/acquisition / giving guarantee/ providing security	Name and address of the person or body corporate to whom it is made or given or whose securities have been acquired (Listed/Unlisted entities)	Amount of loan/ security/acquisition /guarantee	Time period for which it is made/ given	
(1)	(2)	(3)	(4)	(5)	
Purpose of loan/acquisition /guarantee e/ security	% of loan/acquisition /exposure on guarantee/ security provided to the paid up capital, free reserves and securities premium account and % of free reserves and securities premium	Date of passing Board resolution	Date of passing special resolution , if required	For loans	
				Rate of interest	Date of maturity
(6)	(7)	(8)	(9)	(10)	(11)
For acquisitions					

Number and kind of securities	Nominal value and paid up value	Cost of acquisition (in case of securities how the purchased price was arrived at)	Date of selling of investment	Selling price (how the price was arrived at)	Signatures and Remarks
(12)	(13)	(14)	(15)	(16)	(17)
<div style="text-align: right; margin-bottom: 10px;">Signature:</div> <div style="text-align: center; margin-bottom: 10px;">MD/Director/Secretary/Whole time Director</div> <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;">Place:</div> <div style="width: 30%;"></div> <div style="width: 30%;"></div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;">Date:</div> <div style="width: 30%;"></div> <div style="width: 30%;"></div> </div>					

Form MBP - 3

Register of investments not held in its own name by the company

[Pursuant to section 187(3) and rule 14(1)]

S. No	Date of the board resolution authorising such investment	Date of investment	Name of the person/ depository in whose name investment is held	Address and E-mail id of person / depository in whose name investment is held	Purpose of investment
(1)	(2)	(3)	(4)	(5)	(6)
Name of the company or body corporate in which investment is made	Class of securities	Number of securities	Client ID / DP No.	Face value of securities	Paid up value of securities
(7)	(8)	(9)	(10)	(11)	(12)
Cost of acquisition	Date of disposal	Number of securities disposed off	Sale consideration	Balance securities left, if any	Remarks, if any
(13)	(14)	(15)	(16)	(17)	(18)

Signature:

MD/Director/Secretary/Whole time Director

Form MBP - 4

Register of contracts with related party and contracts and

Bodies etc. in which directors are interested

[Pursuant to section 189(1) and rule 16(1)]

A. Contracts or agreements with any related party under section 188 or in which any director is concerned or interested under sub-section (2) of section 184

Date of contract / arrangement	Name of the party with which contract is entered into	Name of the interested director	Relation with director/ company/ Nature of concern or interest	Principal terms and conditions	Whether the transaction is at arm's length basis
(1)	(2)	(3)	(4)	(5)	(6)
Date of approval at the meeting of the Board	Details of voting on such resolution				Date of the next meeting at which register was placed for signature
	No. of Director s present in the meeting	Directors voting in favour	Directors voting against	Directors remaining neutral	
(7)	(8)	(9)	(10)	(11)	(12)

Reference of specific items – (a) to (g) under sub-	Amount of contract or	Date of share holders	Signature	Remarks, if any
---	-----------------------	-----------------------	-----------	-----------------

section (1) of section 188	arrangement .	approval if any			
(13)	(14)	(15)	(16)	(17)	

B. Name of the bodies corporate, firms or other association of individuals as mentioned under sub-section (1) of section 184, in which any director is having any concern or interest

Names of the Companies /bodies corporate/ firms/ association of individuals	Name of the interested director	Nature of interest or concern / Change in interest or concern	Shareholding (if any)	Date on which interest or concern arose / changed

Signature:

MD/Director/Secretary/Whole time Director

Place:

Date:

RULES ON CHAPTER XIII **APPOINTMENT & REMUNERATION OF** **MANAGERIAL PERSONNEL**

G.S.R -- In exercise of the powers conferred under sub-section (4) of section 196, sub-section (5) of section 197, sub-section (12) of section 197, section 200, sub-section (1) of section 198, sub-section (1) of section 203, sub-section (1) of section 204 and sub-section (1) of section 205 of the Companies Act, 2013, read with sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013) and in supersession of the Companies (Central Government's) General Rules and Forms, 1956 or any other relevant rules prescribed under the Companies Act, 1956 (1 of 1956) on matters covered under these rules, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely: -

1. Short title and commencement.-

- (1) These rules may be called the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.
- (2) They shall come into force on the 1st day of April, 2014.

2. Definitions.- (1) In these rules, unless the context otherwise requires,-

- (a) "Act" means the Companies Act, 2013 (18 of 2013);
- (b) "Annexure" means the Annexure to these rules;
- (c) "Fees" means the fees as specified in the Companies (Registration offices and fees) Rules, 2014;

- (d) "Form" or "e form" means a form set forth in Annexure to these rules which shall be used for the matter to which it relates;
- (e) "Regional Director" means the person appointed by the Central Government in the Ministry of Corporate Affairs as a Regional Director;
- (f) "section" means section of the Act.

(2) Words and expressions used in these rules but not defined and defined in the Act or in Companies (Specification of definitions details) Rules, 2014 shall have the meanings respectively assigned to them in the Act and said rules.

3. Filing of return of appointment.- A company shall file a return of appointment of a Managing Director, Whole Time Director or Manager, Chief Executive Officer (CEO), Company Secretary and Chief Financial Officer (CFO) within sixty days of the appointment, with the Registrar in Form No. **MR.1** along with such fee as may be specified for this purpose.

4. Sitting fees.- A company may pay a sitting fee to a director for attending meetings of the Board or committees thereof, such sum as may be decided by the Board of directors thereof which shall not exceed one lakh rupees per meeting of the Board or committee thereof:

Provided that for Independent Directors and Women Directors, the sitting fee shall not be less than the sitting fee payable to other directors.

5. Disclosure in Board's report.-(1) Every listed company shall disclose in the Board's report-

(i) the ratio of the remuneration of each director to the median remuneration of the employees of the company for the financial year;

(ii) the percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year;

(iii) the percentage increase in the median remuneration of employees in the financial year;

(iv) the number of permanent employees on the rolls of company;

(v) the explanation on the relationship between average increase in remuneration and company performance;

(vi) comparison of the remuneration of the Key Managerial Personnel against the performance of the company;

(vii) variations in the market capitalisation of the company, price earnings ratio as at the closing date of the current financial year and previous financial year and percentage increase over decrease in the market quotations of the shares of the company in comparison to the rate at which the company came out with the last public offer in case of listed companies, and in case of unlisted companies, the variations in the net worth of the company as at the close of the current financial year and previous financial year;

(viii) average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration;

(ix) comparison of the each remuneration of the Key Managerial Personnel against the performance of the company;

(x) the key parameters for any variable component of remuneration availed by the directors;

(xi) the ratio of the remuneration of the highest paid director to that of the employees who are not directors but receive remuneration in excess of the highest paid director during the year; and

(xii) affirmation that the remuneration is as per the remuneration policy of the company.

Explanation.- For the purposes of this rule.- (i) the expression "median" means the numerical value separating the higher half of a population from the lower half and the median of a finite list of numbers may be found by arranging all the observations from lowest value to highest value and picking the middle one;

(ii) if there is an even number of observations, the median shall be the average of the two middle values.

(2) The board's report shall include a statement showing the name of every employee of the company, who-

(i) if employed throughout the financial year, was in receipt of remuneration for that year which, in the aggregate, was not less than sixty lakh rupees;

(ii) if employed for a part of the financial year, was in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than five lakh rupees per month;

(iii) if employed throughout the financial year or part thereof, was in receipt of remuneration in that year which, in the aggregate, or as the case may be, at a rate which, in the aggregate, is in excess of that drawn by the managing director or whole-time director or manager and holds by

himself or along with his spouse and dependent children, not less than two percent of the equity shares of the company.

- (3) The statement referred to in sub-rule (2) shall also indicate -
- (i) designation of the employee;
 - (ii) remuneration received;
 - (iii) nature of employment, whether contractual or otherwise;
 - (iv) qualifications and experience of the employee;
 - (v) date of commencement of employment;
 - (vi) the age of such employee;
 - (vii) the last employment held by such employee before joining the company;
 - (viii) the percentage of equity shares held by the employee in the company within the meaning of clause (iii) of sub-rule (2) above; and
 - (ix) whether any such employee is a relative of any director or manager of the company and if so, name of such director or manager:

Provided that the particulars of employees posted and working in a country outside India, not being directors or their relatives, drawing more than sixty lakh rupees per financial year or five lakh rupees per month, as the case may be, as may be decided by the Board, shall not be circulated to the members in the Board's report, but such particulars shall be filed with the Registrar of Companies while filing the financial statement and Board Reports:

Provided further that such particulars shall be made available to any shareholder on a specific request made by him in writing before the date of such Annual General Meeting wherein financial statements for the relevant financial year are proposed to be adopted by shareholders and such particulars shall be made available by the company within three days from the date of receipt of such request

from shareholders:

Provided also that in case of request received even after the date of completion of Annual General Meeting, such particulars shall be made available to the shareholders within seven days from the date of receipt of such request.

6. Applications to the Central Government.-

The Central Government or the company shall have regard to the following matters, namely:-

- (1) the Financial and operating performance of the company during the three preceding financial years.
- (2) the relationship between remuneration and performance.
- (3) the principle of proportionality of remuneration within the company, ideally by a rating methodology which compares the remuneration of directors to that of other directors on the board who receives remuneration and employees or executives of the company.
- (4) whether remuneration policy for directors differs from remuneration policy for other employees and if so, an explanation for the difference.
- (5) the securities held by the director, including options and details of the shares pledged as at the end of the preceding financial year.

7. Fees.- (1) Every application made to the Central Government under the provisions of Chapter XIII shall be made in Form No. **MR.2** and shall be accompanied by fee as may be specified for the purpose.

(2) The companies other than listed companies and subsidiary of a listed company may without Central Government approval pay remuneration to its managerial personnel, in the event of no profit or inadequate profit beyond ceiling specified in Section II, Part II of Schedule V, subject to complying with the following conditions namely:-

(i) payment of remuneration is approved by a resolution passed by the Board and, in the case of a company covered under sub-section (1) of section 178 also by the Nomination and Remuneration Committee, if any, and while doing so record in writing the clear reason and justification for payment of remuneration beyond the said limit;

(ii) the company has not made any default in repayment of any of its debts (including public deposits) or debentures or interest payable thereon preference shares and dividend on preference shares for a continuous period of thirty days in the preceding financial year before the date of payment to such managerial personnel;

(iii) the approval of shareholders by way of a special resolution at a general meeting of the company for payment of remuneration for a period not exceeding three years;

(iv) a statement along-with a notice calling the general meeting referred to clause (iii) of sub-rule (2) above, shall contain the information as per sub clause (iv) of second proviso to clause (B) of section II of part-II of Schedule V of the Act including reasons and justification for payment of remuneration beyond the said limit;

(v) the company has filed Balance Sheet and Annual Return which are **due to be** filed with the Registrar of Companies.

(3) Every such application seeking approval shall be made to the Central Government within a period of ninety days from the date of such appointment.

8. Appointment of Key Managerial Personnel.-

Every listed company and every other public company having a paid-up share capital of ten crore rupees or more shall have whole-time key managerial personnel.

9. Secretarial Audit Report.- (1) For the purposes of sub-section (1) of section 204, the other class of companies shall be as under-

- (a) every public company having a paid-up share capital of fifty crore rupees or more; or
- (b) every public company having a turnover of two hundred fifty crore rupees or more.

(2) The format of the Secretarial Audit Report shall be in Form No.MR.3.

10. Duties of Company Secretary.-

The duties of Company Secretary shall also discharge, the following duties, namely:-

- (1) to provide to the directors of the company, collectively and individually, such guidance as they may require, with regard to their duties, responsibilities and powers;
- (2) to facilitate the convening of meetings and attend Board, committee and general meetings and maintain the minutes of these meetings;
- (3) to obtain approvals from the Board, general meeting, the government and such other authorities as required under the provisions of the Act;
- (4) to represent before various regulators, and other authorities under the Act in connection with discharge of various duties under the Act;
- (5) to assist the Board in the conduct of the affairs of the company;

(6) to assist and advise the Board in ensuring good corporate governance and in complying with the corporate governance requirements and best practices; and

(7) to discharge such other duties as have been specified under the Act or rules; and

(8) such other duties as may be assigned by the Board from time to time.

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED

*[Pursuant to section 204(1) of the Companies Act, 2013 and rule
No.9 of the Companies (Appointment and Remuneration Personnel)
Rules, 2014]*

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED

T
o
,
Th
e
M
e
m
be
rs,
.....
....
...
Lim
ited

I/We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by..... (name of the company).(hereinafter called the company). Secretarial Audit was conducted in a manner that provided me/us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my/our verification of the (name of the company's) books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I/We hereby report that in my/our opinion, the company has, during the audit period covering the financial year ended on

complied with the statutory provisions listed

,

hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I/we have examined the books, papers, minute books, forms and returns filed and other records maintained by ("the Company") for the financial year ended on according

_____, _____

to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements)

Regulations, 2009;

(d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;

(f) The Securities and Exchange Board of India (Registrars to an

- Issue and Share Transfer Agents) Regulations, 1993
regarding the Companies Act and dealing with client;
- (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and
- (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998;
- (vi)
(Mention the
other laws as may be applicable specifically to
the company)

I/we have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.
- (ii) The Listing Agreements entered into by the Company with
..... Stock Exchange(s), if applicable;

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

Note: Please report specific non compliances / observations / audit qualification, reservation or adverse remarks in respect of the above para wise.

I/we further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

I/we further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

Note: Please report specific observations / qualification, reservation or adverse remarks in respect of the Board Structures/system and processes relating to the Audit period.

I/we further report that during the audit period the company

has

(Give details of specific events / actions having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. referred to above). For example:

- (i) Public/Right/Preferential issue of shares / debentures/sweat equity, etc.
- (ii) Redemption / buy-back of securities
- (iii) Major decisions taken by the members in pursuance to section 180 of the Companies Act, 2013
- (iv) Merger / amalgamation / reconstruction, etc.
- (v) Foreign technical collaborations

Place :

Signature:

Date : Name of Company Secretary in practice / Firm:

ACS/FCS No.

C P No.:

Note: Parawise details of the Audit finding, if necessary, may be placed as annexure to the report.

File No. 01/05/2013 CL-V

(Renuka Kumar),

Joint Secretary to the Govt of India

Form No. MR.1

[Pursuant to Section 196 read with Section 197 and Schedule V of the Companies Act, 2013 and pursuant to Rule 3 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014]

Return of appointment of key managerial personnel

Form language English Hindi
Refer instruction kit for filing the form.

1.(a) *Corporate identity number (CIN) of company

(b) Global location number (GLN) of company

2.(a) Name of the company

(b) Address of the registered office of the company

3.(a) *Director identification number (DIN) or income-tax permanent account number (PAN) or memberhsip number

(b) *Name

4. Designation Manager Managing Director Whole Time Director CEO CFO Secretary

7. Terms and conditions including remuneration-

(a) Remuneration Per month Per Annum

i. Salary (In Rs)	<input type="text"/>
ii. Perquisites (In Rs.)	<input type="text"/>
iii. Others (In Rs.)	<input type="text"/>
iv. Total of (i) to (iii) (In Rs.)	<input type="text"/>

8. * (a) Whether the age of the appointee is more than 70 years Yes No

(b) If yes, date of passing of special resolution by the shareholders approving the appointment

(c) SRN of related Form No. MGT.14 (for filing of Special Resolution)

9. * (a) Whether the appointee had been convicted or detained under any of the Acts mentioned in Part I of Schedule V
 Yes No



Form No. MR.2

[Pursuant to section 196, 197, 200, 201(1), 203(1) and Schedule V of the Companies Act 2013 & Rule 7 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014]

Form of application to the Central Government for approval of appointment or reappointment and remuneration or increase in remuneration or waiver for excess or over payment to managing director or whole time director or manager and commission or remuneration to directors

Form language English Hindi

Refer instruction kit for filing the form.

1. (a) *Corporate identification number (CIN) of the company Pre-fill

(b) Global location number (GLN) of the company

2. (a) Name of the company

(b) Address of registered office of the company

(c) *email ID of the company

3. Date of incorporation Calendar (DD/MM/YYYY)

4. (a) *This form is being filed for seeking Central Government's approval for

- Appointment or reappointment without complying with the Part I of Schedule V
- Payment of remuneration exceeding 11 percent of Net Profit
- Waiver of excess remuneration paid during a particular financial year
- Payment of remuneration exceeding the limits provided in Schedule V

(b) Whether the application has been filed in time

Yes No

5. (1) Particulars of the proposed appointee or the person in whose respect the application is filed
Director Identification Number (DIN) or
Income tax permanent account number Pre-fill
(Income tax PAN)

Name
Address

Father's name

Nationality
Date of birth

Calendar

(DD/MM/YYYY)

Place of birth

Educational, professional qualifications and brief profits of the appointee or the person in whose respect the Application is filed

Experience Years Months

(2) In case the proposed appointee is a foreign citizen, furnish the following details also-

- (i) ISO Country code
- (ii) untry
- (iii) Passport number
- (iv) alidity of passport
- (v) Occupation

6. (a) Whether

(Amount in rupees)

Particulars	Date of balance sheet (DD/MM/YYYY)	Date of balance sheet (DD/MM/YYYY)	Date of balance sheet (DD/MM/YYYY)
	[]	[]	[]
Date of filing (DD/MM/YYYY)			
Paid-up capital			
Reserves and surplus			
Profit and loss account (debit balance)			
Domestic turnover			
Export turnover			
Total income			
Managerial remuneration			
Total expenditure			
Net profit or net loss (before tax and appropriation)			
Income tax including deferred tax			
Dividend declared (including interim dividend)			

(2) Net profit & loss as computed under section 198 of the act and details of remuneration paid in the immediately preceding three financial years

Particulars	Figures for the year ended		
	Figures for the year ended	Figures for the year ended	Figures for the year ended
			(Amount in Rupees)
Profit or loss as computed under section 198 of the Act			
11% of the above profit			
Total remuneration paid to all managerial personnel			

12. Managerial remuneration paid during the last three years to be stated separately for each director or managing director or whole-time director or manager

* Number of persons as above to whom remuneration has been paid
(Details of maximum 5 persons can be provided here. In case of more than 5, provide details as an optional attachment)
(First furnish details pertaining to all executive directors and thereafter for all non-executive directors)

- (i) IN/PAN
(ii) ame
(iii) igation

Pre-fill

- (iv) In case of director, specify whether executive or non-executive
 Executive Non-executive

(v) Remuneration paid to the managerial person by the applicant company during the immediately preceding three financial years, is as follows:

	Period	Salary	Perquisites and	Commission, bonus and	Retirals Benefits	Others	Total cost to the	% to net profits	Whether approval of Government
--	--------	--------	-----------------	-----------------------	-------------------	--------	-------------------	------------------	--------------------------------

(e) Justification of proposal

17. In case company has no profits or its profits are inadequate,

- (a) Whether the company proposes to pay minimum remuneration in the absence of or inadequacy of profits or remuneration in excess of the limits prescribed under section 197.(Radio button)
 Yes No

Note : Separate application fees to be paid in respect of application under the above point

- (b) Effective capital as computed under Schedule V to the Companies Act, as on last day of preceding financial year (whichever is applicable)

(c) Reason(s) for losses or inadequacy of profits

(d) Remuneration Proposed, details thereof

Period		Salary	Perquisites & Allowances	Commission, Bonus and Performance Linked Incentives	Retirals	Others	Total
From (DD/MM/YYYY)	To (DD/MM/YYYY)						

- (e) If the proposed remuneration is more than one year such remuneration for each year or part thereof for the period of proposal be furnished.

Period		Salary	Perquisites & Allowances	Commission, Bonus and Performance Linked Incentives	Retirals	Others	Total
From (DD/MM/YYYY)	To (DD/MM/YYYY)						

- (f) Details of the clause(s) of Schedule V of the Companies Act, 2013 which is or are not satisfied due to which the present application is being made

(g) Details in respect of proposed increase in remuneration

(h) Justification of the proposal

Waiver

18. In case of waiver,

1. Details of excess remuneration paid:

2. Circumstances under which such amount were paid in excess of the limits

3. Reasons for claiming waiver

Attachments

- | | |
|---|---|
| <ol style="list-style-type: none"> 1. Copy of the calculation sheet of effective capital as computed under Schedule V to the Companies Act, 2013 as per previous year's audited balance sheet; 2. *Copy(s) of the resolution of Board of directors; 3. Copy of the resolution of Nomination and Remuneration committee along with its composition and designation and certificate by the said committee to the effect that the remuneration is as per remuneration policy of the company; 4. Copy of resolution of shareholder(s) along with notice and explanatory statement; 5. *Certificate from the auditor or company secretary or company secretary in practice with regard to the compliance of section 196 of the Act; 6. Certificate of no-default in repayment of debts (including public deposit or debentures or interest payable thereon) for a continuous period of thirty days in the preceding financial year before the date on appointment of such managerial person, from director or company secretary of the company 7. No objection certificate from the financial institutions(s) or bank(s) to whom the company has defaulted; 8. Copy of the order of BIFR or NCLT together with the copy of a scheme of revival or rehabilitation 9. Copy of draft agreement between the company and the proposed appointee; 10. *Newspaper clipping in which notices pursuant to section clause (b) of sub-section (2) of section 201 have been published 11. Copy of employment visa/ passport, in case the proposed appointee is a foreign citizen; 12. Copies of educational or professional qualification certificate; 13. Statement as per item (iv) of third proviso of section II of Part II of Schedule V to the Companies Act, 2013 14. Projections of the Turnover and net profits for next three years; 15. Calculation of estimated profit under section 198 of the Act; 16. Auditors Certificate pursuant to Section 164(2) of the Companies Act, 2013; 17. An application under Section 460 of the Act for condonation of delay; 18. *Full and proper justification in favour of the proposal along with bio-data of the appointee; 19. Documentary proof regarding compliance of the provisions of Section 196 of the Companies Act, 2013 at the time of appointment/ re-appointment of the proposed appointee 20. Certificate by the secretary of the company or CA/CS in whole time practice to be notified erstwhile; 21. Details, if applicant company is a subsidiary of listed company; 22. Certificate from CA/CS in whole time practice along with calculation of excess remuneration paid to the appointee; 23. Optional attachment, if any | <p>Attach</p> <p>Attach</p> <p>Attach</p> <p>Attach</p> |
|---|---|

Declaration

I am authorized by the Board of Directors of the Company vide resolution no. *
Dated * to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the

company.

2. All the required attachments have been completely and legibly attached to this form

***To be digitally signed by**

Drop down

DSC box

Designation (to be given)

(Drop down- values: Director, Manager, Company Secretary, CEO, CFO)

*Director identification number of the director;
or DIN or PAN of the manager or CEO or CFO;
or Membership number of the Company
secretary

Note: Attention is also drawn to provisions of Section 448 and 449 which provide for punishment for false statement and punishment for false evidence respectively.

RULES ON CHAPTER XIV **INSPECTION, INVESTIGATION & INQUIRY**

G.S.R.(E).-- In exercise of the powers conferred under sub-section (2) of section 211, sub-section (5) of section 211, section 214, sub-section (3) of section 210, and sub-section(11) of section 217, read with sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013) and in supersession of the Companies (Central Government's) General Rules and Forms, 1956 or any other relevant rules prescribed under the Companies Act, 1956 (1 of 1956) on matters covered under these rules, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely: -

1. Short title and commencement.-

- (1) These rules may be called the Companies (Inspection, Investigation and Inquiry) Rules, 2014.
- (2) They shall come into force on the 1st day of April, 2014.

2. Definitions.- (1) In these rules, unless the context otherwise requires,-

- (a) "Act" means the Companies Act, 2013 (18 of 2013);
- (b) "Annexure" means the Annexure to these rules;
- (c) "Fees" means the fees as specified in the Companies (Registration offices and fees) Rules, 2014;
- (d) "Form" or "e form" means a form set forth in Annexure to these rules which shall be used for the matter to which it relates;
- (e) "Regional Director" means the person appointed by the Central Government in the Ministry of Corporate Affairs as a Regional Director;
- (f) "section" means the section of the Act;

(2) Words and expressions used in these rules but not defined and defined in the Act or in Companies (Specification of definitions details) Rules, 2014 shall have the meanings respectively assigned to them in the Act and said rules.

3. Appointment of persons having expertise in various fields.-

The Central Government may appoint persons having expertise in the fields of investigations, cyber forensics, financial accounting, management accounting, cost accounting and any other fields as may be necessary for the efficient discharge of Serious Fraud Investigation Office (SFIO) functions under the Act.

4. Terms and Condition of service.- The terms and conditions of service of Director, experts and other officers and employees of the Serious Fraud Investigation Office under sub-section (5) of section 211 shall be as under-

- (a) the terms and conditions of appointment of Director shall be governed by the deputation rules under the Central Staffing Scheme of Government of India;
- (b) the terms and conditions of service of experts from the Central Government or the State Government or Union territory Government, Public Sector Undertaking, Autonomous Bodies and such other organizations shall be as per the recruitment rules which may be duly notified by the Central Government under article 309 of the Constitution of India;
- (c) the terms and conditions of service of other officers and employees from the Central Government or the State Government or Union territory Government, Public Sector Undertaking, Autonomous Bodies and such other organizations shall be as per the recruitment rules which may be duly notified by the Central Government under article 309 of the Constitution of India;
- (d) the Central Government may appoint experts or consultants or other



professionals or professional firms on contractual basis as per the scheme of engagement of experts or consultants which may be duly approved by the Central Government.

5. Security.-

(1) The Central Government may before appointing an inspector under sub-section (3) of section 210, require the applicant to give a security not exceeding twenty-five thousand rupees for payment of the costs and expenses of investigation as per the criteria given below-

S.No	Turnover as per previous year balance sheet (Rs.)	Amount of security (Rs.)
1	Turnover upto Rs. 50 crore	Rs. 10,000
2	Turnover more than Rs. 50 crore and upto 200 crore	Rs. 15,000
3	Turnover more than Rs. 200 crore	Rs. 25,000

(2) The security shall be refunded to the applicant if the investigation results in prosecution.

6. Letter of Request, as per section 217.- The letter of request shall be transmitted in such manner as specified by the Ministry of Corporate Affairs.

RULES ON CHAPTER XXI

AUTHORISED TO REGISTERED

G.S.R.- In exercise of the powers conferred by sub section (1) of section 164, sub section (1) of section 466, section 367, and section 374 read with sub-section (1) and sub-section (2) of section 469 of the Companies Act, 2013 (18 of 2013) and in supersession of Companies (Central Government's) General Rules and Forms, 1956 prescribed under the Companies Act, 1956 (1 of 1956) in so far as they relate to the matters covered under these rules, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely: -

1. Short title and commencement

- (1) These rules may be called the Companies (Authorised to Registered) Rules, 2014.
- (2) They shall come into force on 1st day of April, 2014.

2. Definitions (1) In these rules, unless the context otherwise requires,-

- (a) "Act" means the Companies Act, 2013 (18 of 2013);
- (b) "Schedule" means the schedule annexed to these Rules;
- (c) 'fees' means the fees as specified in the Companies (Registration Offices and Fees) Rules, 2014;
- (d) "Form" or "e-form" means the form in the schedule to these rules which shall be used for the matter to which it relates;

- (e) 'Regional Director' means the person appointed by the Central Government in the Ministry of Corporate Affairs as a Regional Director;
- (f) "Registrar(LLP)" means the Registrar dealing with the matters relations to Limited Liability Partnership.

(2) Words and expressions used in these rules but not defined and defined in the Act or in Companies (Specification of definitions details) Rules, 2014 shall have the meanings respectively assigned to them in the Act and said rules.

3. (1) For the purposes of sub-section (2) of section 366 of the Act, the provision of Chapter II relating to incorporation of company and matters incidental thereto shall be applicable *mutatis mutandis* for such registration:

Provided that there shall be seven or more members for the purposes of registration of a company under this sub-rule.

(2) A company after obtaining availability of name in terms of the provisions of section 4 of the Act, shall attach the required documents and information to the Registrar along with **Form No. URC. 1** in the following manner, namely:-

(a) For registration as a company limited by shares:

(i) A list showing the names, addresses, and occupations of all persons named therein as members with details of shares held by them respectively, showing separately shares allotted for consideration in cash and for consideration other than cash along- with the source of consideration) and distinguishing, in cases where the shares are numbered, each share by its number ,who on a day, not being more than six clear days before the day of seeking registration, were partners of the Limited Liability Partnership;

(ii) a list showing the particulars of persons proposed as the first directors of the company, their names, including surnames or family names, the DIN , passport number(if any) with expiry date, residential addresses and their interests in other firms or bodies corporate along with their consent to act as directors of the company;

(iii) an affidavit from each of the persons proposed as the first directors, that he is not disqualified to be a director under sub section (1) of section 164 and that all the documents filed with the Registrar for registration of the company contain information that is correct and complete and true to the best of his knowledge and belief;

(iv) a list containing the names and addresses of the Partners of the Limited Liability Partnership;

(v) a copy of the Act of Parliament or other Indian law, deed of partnership, bye laws or other instrument constituting or regulating the company and duly verified in the manner provided in sub-rule(4)

(vi) a statement specifying the following particulars:—

- (i) the nominal share capital of the company and the number of shares into which it is divided;
- (ii) the number of shares taken and the amount paid on each share;
- (iii) the name of the company, with the addition of the word "Limited" or "Private Limited" as the case may require, as the last word or words thereof;

(vii) written consent or No Objection Certificate from all the secured creditors of the applicant;

(viii) written consent from the majority of members whether present in person or by proxy at a general meeting agreeing for registration under this part.

(b) For registration as a company limited by guarantee or as an unlimited company;

- (i) a list showing the names, addresses and occupations of all persons, who on a day, not being more than six clear days before the day of seeking registration, were members of the company with proof of membership;

- (ii) a list showing the particulars of persons proposed as the first directors of the company, their names, including surnames or family names, the DIN, passport number(if any) with expiry date, residential addresses and their interests in other firms or bodies corporate along with their consent to act as directors of the company;
- (iii) an affidavit from each of the first directors, that he is not disqualified to be a director under sub section (1) of section 164 and that all the documents filed with the Registrar for registration of the company contain information that is correct and complete and true to the best of his knowledge and belief;
- (iv) a list containing the names and addresses of the Partners of the Limited Liability Partnership;
- (v) a copy of the Act of Parliament or other Indian law, bye-laws or other instrument constituting or regulating the company duly verified in the manner provided in rule (4);
- (vi) in the case of a company intended to be registered as a company limited by guarantee, a copy of the resolution declaring the amount guarantee.

(vii) Written consent or No Objection Certificate from all the secured creditors of the applicant.

(viii) Written consent from the majority of members whether present in person or by proxy at a general meeting agreeing for registration under this part.

(3) An affidavit, duly notarised, from all the members or partners providing that in the event of registration as a company under Part I of Chapter XXI of the Act, necessary documents or papers shall be submitted to the registering or other authority with which the company was earlier registered, for its dissolution as Limited Liability Partnership.

(4) The list of members and directors and any other particulars relating to the company which are required to be delivered to the Registrar shall be duly verified by the declaration of any two or more proposed directors , or two or more designated partners of the Limited Liability Partnership

4. Obligation of companies seeking registration to make publication.- (1) For the purpose of clause (b) of section 374 of the Act, every 'company' seeking registration under the provision of Part I of Chapter XXI shall publish an advertisement about registration under the said Part, seeking objections, if any within twenty one clear days from the date of publication of notice and the said advertisement shall be in **Form No. URC. 2**, which shall be published in a newspaper and in English and the in the principal vernacular language of the district in which Limited Liability Partnership is in existence and circulated in that district.

(2) A copy of the notice, as published and the copy of the notice served on Registrar (LLP) along with proof of service, shall be attached with **Form No. URC. 1**.

(3) The Registrar shall, after considering the application and the objections, if any, received by him within thirty days from the date of publication of advertisement, and after ensuring that the company has addressed the objections, suitably decide whether the registration should or should not be granted.

(4) If the Registrar is satisfied on the basis of documents and information filed by the applicants, decides that the applicant should be registered, he shall issue a certificate of incorporation in **Form No. INC.11**.

5. Other obligations of companies seeking registration.- For the purpose of clause (d) of section 374 of the Act,-

(i) where a Limited Liability Partnership has obtained a certificate of registration under section 367, an intimation to this effect shall be given, within fifteen days of such registration to the concerned Registrar (LLP) under which it was originally registered, along with necessary documents or papers for its dissolution as Limited Liability Partnership;

(ii) statement of accounts, prepared not later than fifteen days preceding the date of seeking registration and certified by the Auditor together with the Audited Financial Statements of the previous year, wherever applicable shall be attached with **Form No.**

URC. 1

Provided that if the assets of the existing company during the immediately preceding three years are revalued for the purpose of vesting of its assets with the company to be incorporated under this Act, the surplus arising out of such revaluation shall not be deemed to have been credited to the capital account or current account of partners.

(iv) notice shall be given to the concerned Registrar (LLP) under which it was originally registered and shall require that objections, if any to be made by such concerned Registrar of Companies (LLP) to the Registrar, shall be made within a period of twenty-one days from the date of such notice, failing which it shall be presumed that they have no objection and the notice shall disclose the purpose and substance of matters in relation to objections.

(iv) in case of the registration of Limited Liability Partnership into a company under these rules, a declaration by the said Limited Liability Partnership that it has filed all documents which are required to be filed under the Liability Partnership Act with the Registrar (LLP) and the declaration shall be attached with **Form No. URC. 1**;

(v) a statement of proceedings, if any, by or against the Limited Liability Partnership which are pending in any court or any other Authority shall be attached with **Form No. URC. 1**

FORM NO. URC-1

[Pursuant to rule 21.1 of The Companies Rules, 2013 read with section 366 of The Companies Act, 2013]

**Application by a company
for registration under
section 366**

Form language English Hindi
Refer the instruction kit for filing the form.

- | | |
|--------------------------------------|-----------------|
| 1. (a) *SRN of Form 2.1 | Pre-fill |
| (b) Registration number (if any) | |
| 2. (a) *Type of entity | |
| Specify 'others' | |
| (b) *Name of the entity | |
| (c) *Number of members in the entity | as on the |
| date of application | |
| (d) Name of the proposed company | |

- | | | |
|---|---------------|---------------|
| by them; | | |
| 2. *Declaration of two or more directors verifying the particulars of all members/partners; | Attach | |
| 3. *Affidavit from all the members/partners for dissolution of the entity; | Attach | |
| 4. *Copy of the instrument constituting or regulating the entity; | Attach | |
| 5. *Copy of certificate of registration of the entity; | Attach | |
| 6. *Copy of Newspaper advertisement; | Attach | |
| 7. *Certificate from a CA/CS/CWA certifying the compliance with all the provisions of Stamp Act, to the extent applicable; | Attach | |
| 8. Consent of majority of members; | Attach | |
| 9. Consent of at least three-fourth of members agreeing for registration under this part; | Attach | |
| 10. No objection certificate from the concerned Registrar of Firms or Registrar of Companies(LLP); | Attach | |
| 11. No objection certificate/Consent given by secured creditors; | Attach | |
| 12. Statement of accounts of the company, prepared not later than 6 days preceding the date of application duly certified by auditor; if applicable | Attach | |
| 13. Copy of the resolution declaring the amount of guarantee; | Attach | |
| 14. Optional attachment(s) (if any) | Attach | Remove |

Declaration

I *
, a person named in the articles as a (Drop down – values: director/company secretary/manager) declares that all the requirements of The Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I am authorized by other promoters subscribing to the Memorandum of Association and Articles of Association and the first directors to give this declaration and to sign and submit this Form. It is further declared and verified that

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the promoters subscribing to the Memorandum of Association and Articles of Association.
2. All the required attachments have been completely and legibly attached to this form.

***To be digitally signed
by**

*Designation

DSC Box

* DIN of the director; DIN or PAN of the manager; or
Membership number of company secretary

Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

Form No. URC-2

Advertisement giving notice about registration under Part I of
Chapter XXI

*[Pursuant to section 374(b) of the companies Act, 2013 and
rule 4(1) of the companies (Authorised to Register) Rules,
2014]*

1. Notice is hereby given that in pursuance of sub-section (2) of section 366 of the Companies Act, 2013, an application has been made to the Registrar at that ----- a partnership firm/LLP/Co-operative Society/Society/a business entity(delete what is not applicable) may be registered under Part I of Chapter XXI of the Companies Act 2013, as a company limited by shares, or as a company limited by guarantee or as an unlimited company (delete whichever is not applicable)

2. The principal objects of the company are as follows:

.....
.....
.....

3. A copy of the draft memorandum and articles of association of the proposed company may be inspected at the office at] [give the address here].

4. Notice is hereby given that any person objecting to this application may communicate their objection in writing to the Registrar at (address), within twenty one days from the date of publication of this notice, with a copy to the company at its registered office.

Dated this.....day of.20.....

Name(s) of Applicant 1.

2. _____

RULES ON CHAPTER XXII

REGISTRATION OF FOREIGN COMPANIES

G.S.R. (E).- In exercise of the powers conferred under clause (c) and clause (h) of sub-section (1) and sub-section (3) of section 380, clause (a) of sub-section (1) and sub-section (3) of section 381, section 385, clause (a) of section 386, section 389 and section 390 read with section 469 of the Companies Act, 2013, and in supersession of the Companies (Central Government's) General Rules and Forms, 1956 or any other rules prescribed under the Companies Act, 1956 (1 of 1956) on matters covered under these rules, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:-

1. Short title and commencement. - (1) These rules may be called the Companies (Registration of Foreign Companies) Rules, 2014.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions. (1) In these rules, unless the context otherwise requires,-

(a) "Act" means the Companies Act, 2013 (18 of 2013);

(b) "Annexure" means the Annexure enclosed to these rules;

(c) For the purposes of clause (42) of section 2 of the Act, "electronic mode" means carrying out electronically based, whether main server is installed in India or not, including, but not limited to -

(i) business to business and business to consumer transactions, data interchange and other digital supply transactions;

(ii) offering to accept deposits or inviting deposits or accepting deposits or subscriptions in securities, in India or from citizens of India;

(iii) financial settlements, web based marketing, advisory and transactional services, database services and products, supply chain management;

(iv) online services such as telemarketing, telecommuting, telemedicine, education and information research; and

(v) all related data communication services,

whether conducted by e-mail, mobile devices, social media, cloud computing, document management, voice or data transmission or otherwise;

(d) "fees" means the fees as specified in the Companies (Registration Offices and Fees) Rules, 2014;

(e) "Form" or "e-Form" means a form set forth in Annexure to these rules which shall be used for the matter to which it relates;

(f) "Schedule" means the Schedule to the Act;

(g) "section" means section of the Act.

(2) The words and expressions used in these rules but not defined and defined in the Act or in the Companies (Specification of definitions details) Rules, 2014 shall have the meanings respectively assigned to them in the Act or in the said rules.

3. Particulars relating to directors and Secretary to be furnished to the Registrar by foreign Companies.- (1) Every foreign company shall, within thirty days of establishment of its place of business in India, in addition to the particulars specified in sub-section (1) of section 380 of the Act, also deliver to the Registrar for registration, a list of directors and Secretary of such company.

(2) The list of directors and secretary or equivalent (by whatever name called) of the foreign company shall contain the following particulars, for each of the persons included in such list, namely:-

- (a) personal name and surname in full;
- (b) any former name or names and surname or surnames in full;
- (c) father's name or mother's name and spouse's name;
- (d) date of birth;
- (e) residential address;
- (f) nationality;
- (g) if the present nationality is not the nationality of origin, his nationality of origin;

- (h) passport Number, date of issue and country of issue; (if a person holds more than one passport then details of all passports to be given)
- (i) income-tax permanent account number (PAN) , if applicable;
- (j) occupation, if any ;
- (k) whether directorship in any other Indian company, (Director Identification Number (DIN), Name and Corporate Identity Number (CIN) of the company in case of holding directorship);
- (l) other directorship or directorships held by him;
- (m) Membership Number (for Secretary only); and
- (n) e-mail ID.

(3) A foreign company shall, within a period of thirty days of the establishment of its place of business in India, file with the registrar Form **FC-1** with such fee as provided in Companies (Registration Offices and Fees) Rules, 2014 and with the documents required to be delivered for registration by a foreign company in accordance with the provisions of sub-section (1) of section 380 and the application shall also be supported with an attested copy of approval from the Reserve Bank of India under Foreign Exchange Management Act or Regulations, and also from other regulators, if any, approval is required by such foreign company to establish a place of business in India or a declaration from the authorised representative of such foreign company that no such approval is required.

(4) Where any alteration is made or occurs in the document delivered to the Registrar for registration under sub-section (1) of section 380, the foreign company shall file with the Registrar, a return in Form **FC-**

2 along with the fee as provided in the Companies (Registration

Offices and Fees) Rules, 2014 containing the particulars of the

alteration, within a period of thirty days from the date on which the alteration was made or occurred.

4. Financial Statement of foreign company.- (1) Every foreign company shall prepare financial statement of its Indian business operations in accordance with Schedule III or as near thereto as may be possible for each financial year including-

(i) documents required to be annexed thereto in accordance with the provisions of Chapter IX of the Act i.e. Accounts of Companies ;

(ii) documents relating to copies of latest consolidated financial statements of the parent foreign company , as submitted by it to the prescribed authority in the country of its incorporation under the provisions of the law for the time being in force in that country:

Provided that where such documents are not in English language, there shall be annexed to it a certified translation thereof in the English language:

Provided further that where the Central Government has exempted or specified different documents for any foreign company or a class of foreign companies, then documents as specified shall be submitted;

(iii) Such other documents as may be required to be annexed or attached in accordance with sub-rule (2).

(2) Every foreign company shall, along with the financial statement required to be filed with the Registrar, attach thereto the following documents; namely:-

(a) Statement of related party transaction, which shall include-

- (i) name of the person in India which shall be deemed to be the related party within the meaning of clause (76) of section 2 of the Act of the foreign company or of any subsidiary or holding company of such foreign company or of any firm in which such foreign company or its subsidiary or holding company is a partner;
- (ii) nature of such relationship;
- (iii) description and nature of transaction;
- (iv) amount of such transaction during the year with opening ,closing, highest and lowest balance during the year and provisions made (if any) in respect of such transactions;
- (v) reason of such transaction;
- (vi) material effect of such transaction on both the parties;
- (vii) amount written off or written back in respect of dues from or to the related parties;
- (viii) a declaration that such transactions were carried out at arms length basis; and
- (ix) any other details of the transaction necessary to understand the financial impact;

(b) Statement of repatriation of profits which shall include-

- (i) amount of profits repatriated during the year;
- (ii) recipients of the repatriation;
- (iii) form of repatriation;
- (iv) dates of repatriation;

- (v) details if repatriation made to a jurisdiction other than the residence of the beneficiary;
- (vi) mode of repatriation; and
- (vii) approval of the Reserve Bank of India or any other authority, if any.

(c) Statement of transfer of funds (including dividends if any) which shall, in relation of any fund transfer between place of business of foreign company in India and any other related party of the foreign company outside India including its holding, subsidiary and associate company, include-

- (i) date of such transfer;
- (ii) amount of fund transferred or received;
- (iii) mode of receipt or transfer of fund;
- (iv) purpose of such receipt or transfer; and
- (v) approval of Reserve Bank of India or any other authority, if any.

(3) The documents referred to in this rule shall be delivered to the Registrar within a period of six months of the close of the financial year of the foreign company to which the documents relate:

Provided that the Registrar may, for any special reason, and on application made in writing by the foreign company concerned, extend the said period by a period not exceeding three months.

5. Audit of accounts of foreign company.- (1) Every foreign company shall get its accounts, pertaining to the Indian business operations prepared in accordance with the requirements of clause (a) of sub-section (1) of section 381 and rule 4, audited by a practicing Chartered Accountant in India or a firm or limited liability partnership of practicing chartered accountants.

Explanation.- For the purposes of this sub-rule, the expressions "Chartered Accountant", "Firm" and limited liability partnership shall have the meanings respectively assigned to them under the Act and Limited Liability Partnership Act, 2008 (6 of 2009) respectively.

(2) The provisions of Chapter X i.e. Audit and Auditors and rules made there under, as far as applicable, shall apply, *mutatis mutandis*, to the foreign company.

6. List of places of business of foreign company.- Every foreign company shall file with the Registrar, along with the financial statement, in Form **FC.3** with such fee as provided under Companies (Registration Offices and Fees) Rules, 2014 a list of all the places of business established by the foreign company in India as on the date of balance sheet.

7. Annual Return.- Every foreign company shall prepare and file, within a period of sixty days from the last day of its financial year, to the Registrar annual return in Form **FC.4** along with such fee as provided in the Companies (Registration Offices and Fees) Rules, 2014 containing the particulars as they stood on the close of the financial year.

8. Office where documents to be delivered and fee for registration of documents.- (1) Any document which any foreign

company is required to deliver to the Registrar shall be delivered to the Registrar having jurisdiction over New Delhi, and references to the Registrar in Chapter XXII of the Act i.e. Companies Incorporated Outside India and these rules shall be construed accordingly.

(2) The fee to be paid to the Registrar for registering any document relating to a foreign company shall be such as provided in the Companies (Registration Offices and Fees) Rules, 2014.

(3) If any foreign company ceases to have a place of business in India, it shall forthwith give notice of the fact to the Registrar, and as from the date on which notice is so given, the obligation of the company to deliver any document to the Registrar shall cease, provided it has no other place of business in India.

9. Certification.- A copy of any charter, statutes, memorandum and articles, or other instrument constituting or defining the constitution of a Foreign company shall be duly certified to be a true copy in the manner given below
—

(1) If the company is incorporated in a country outside the Commonwealth-

(a) the copy aforesaid shall be certified as a true copy by-

(i) an official of the Government to whose custody the original is situated; or

(ii) a Notary (Public) of such Country; or

(iii) an officer of the company.

(b) The signature or seal of the official referred to in sub-clause (i) of clause (a) or the certificate of the Notary (Public) referred to in sub-clause (ii) of clause (a) shall be authenticated by a diplomatic or consular officer empowered in this behalf under section 3 of the Diplomatic and Consular Officers (Oaths and fees) Act, 1948 (XL of 1948), or where there is no such officer, by any of the officials mentioned in section 6 of the Commissioners of Oath Act, 1889 (52 and 53 Vic. C. 10), or in any relevant Act for the said purpose.

(c) The certificate of the officer of the company referred to in sub-clause (iii) of clause (a) shall be signed before a person having authority to administer an oath as provided under section 3 of the Diplomatic and Consular Officers (Oath and Fees) Act, 1948 (XL of 1948), or as the case may be, by section 3 of the Commissioners of Oath Act, 1889 (52 and 53 Vic, C. 10) and the status of the person administering the oath in the latter case being authenticated by any official specified in section 6 of the Commissioners of Oaths Act, 1889 (52 and 53 Vic. C. 10) or in any relevant Act for the said purpose.

(2) If the company is incorporated in any part of the Commonwealth, the copy of the document shall be certified as a true copy by-

- (a) an official of the Government to whose custody the original of the document is committed; or
- (b) a Notary (Public) in that part of the Commonwealth; or
- (c) an officer of the company, on oath before a person having authority to administer an oath in that part of the Commonwealth.

(3) Any altered document delivered to the Registrar should also be duly certified in the manner mentioned above.

(4) If the Company is incorporated in a country falling outside the Commonwealth, but a party to the Hague Apostille Convention, 1961-

(a) the copy of the documents shall be certified as a true copy by an official of the Government to whose custody the original is committed and be duly apostilled in accordance with Hague Convention;

(b) a list of the directors and the secretary of the Company, if any, the name and address of persons resident in India, authorized to accept notice on behalf of the Company shall be duly notarized and be apostilled in the Country of their origin in accordance with Hague Convention;

(c) the signatures and address on the Memorandum of Association and proof of identity, where required, of foreign nationals seeking to register a company in India shall be notarized before the notary of the country of their origin and be duly apostilled in accordance with the said Hague Convention.

10. Authentication of translated documents.- (1) All the documents required to be filed with the Registrar by the foreign companies shall be in English language and where any such document is not in English language, there shall be attached a translation thereof in English language duly certified to be correct in the manner given in these rules.

(2) Where any such translation is made outside India, it shall be authenticated by the signature and the seal, if any, of-

(a) the official having custody of the original; or

(b) a Notary (Public) of the country (or part of the country) where the company is incorporated:

Provided that where the company is incorporated in a country outside the Commonwealth, the signature or seal of the person so certifying shall be authenticated by a diplomatic or consular officer empowered in this behalf under section 3 of the Diplomatic and Consular Officers (Oaths and Fees) Act, 1948, or, where there is no such officer, by any of the officials mentioned in section 6, of the Commissioners of Oaths Act, 1889 (52 and 53 Vic C 10), or in any relevant Act for the said purpose.

(3) Where such translation is made within India, it shall be authenticated by-

(a) an advocate, attorney or pleader entitled to appear before any High Court; or

(b) an affidavit, of a competent person having, in the opinion of the Registrar, an adequate knowledge of the language of the original and of English.

11. Documents to be annexed to prospectus.- The following documents shall be annexed to the prospectus, namely:-

- (a) any consent to the issue of the prospectus required from any person as an expert;
- (b) a copy of contracts for appointment of managing director or manager and in case of a contract not reduced into writing, a memorandum giving full particulars thereof;
- (c) a copy of any other material contracts, not entered in the ordinary course of business, but entered within preceding two years;
- (d) a copy of underwriting agreement; and
- (e) a copy of power of attorney, if prospectus is signed through duly authorized agent of directors.

12. Action for improper use or description as foreign company.-

If any person or persons trade or carry on business in any manner under any name or title or description as a foreign company registered under the Act or the rules made thereunder, that person or each of those persons shall, unless duly registered as foreign company under the Act and rules made thereunder, shall be liable for investigation under section 210 of the Act and action consequent upon that investigation shall be taken against that person.

13. Issue of Indian Depository Receipts (IDRs).- (1) For the purposes of section 390, no company incorporated or to be incorporated outside India, whether the company has or has not established, or may or may not establish, any place of business in India (hereinafter in this rule called 'issuing company') shall make an issue of Indian Depository Receipts (IDRs) unless such company complies with the conditions mentioned under this rule, in addition to the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 and any directions issued by the Reserve Bank of India.

Explanation.- For the purposes of this rule, the term “Indian Depository Receipt” (hereinafter referred to as ‘IDR’) means any instrument in the form of a depository receipt created by a Domestic Depository in India and authorized by a company incorporated outside India making an issue of such depository receipts.

(2) The issuing company shall not issue IDRs unless-

(a) its pre-issue paid-up capital and free reserves are at least US\$ 50 million and it has a minimum average market capitalization (during the last three years) in its parent country of at least US\$ 100 million;

(b) it has been continuously trading on a stock exchange in its parent or home country (the country of incorporation of such company) for at least three immediately preceding years;

(c) it has a track record of distributable profits in terms of section 123 of the Act, for at least three out of immediately preceding five years;

(d) It fulfills such other eligibility criteria as may be laid down by the Securities and Exchange Board of India from time to time in this behalf.

(3) The issuing company shall follow the following procedure for making an issue of IDRs:

(a) the issuing company shall, where required, obtain the necessary approvals or exemptions from the appropriate

authorities from the country of its incorporation under the relevant laws relating to issue of capital and IDRs.

(b) issuing company shall obtain prior written approval from the Securities and Exchange Board of India on an application made in this behalf for issue of IDRs along with the issue size.

(c) an application under clause (b) shall be made to the Securities and Exchange Board of India (along with draft prospectus) at least ninety days prior to the opening date of the IDRs issue, in such form , along with such fee and furnishing such information as may be specified by the Securities and Exchange Board of India from time to time:

Provided that the issuing company shall also file with the Securities and Exchange Board of India, through a Merchant Banker, a due diligence report along with the application under clause (b) in the form specified by the Securities and Exchange Board of India.

(d) the Securities and Exchange Board of India may, within a period of thirty days of receipt of an application under clause (c), call for such further information, and explanations, as it may deem necessary, for disposal of such application and shall dispose the application within a period of thirty days of receipt of further information or explanation:

Provided that if within a period of sixty days from the date of submission of application or draft prospectus, the Securities and Exchange Board of India specifies any changes to be made in the draft prospectus, the prospectus shall not be filed with the

Securities and Exchange Board of India or Registrar of Companies unless such changes have been incorporated therein.

(e) the issuing company shall on approval being granted by the Securities and Exchange Board of India to an application under clause (b), pay to the Securities and Exchange Board of India an issue fee as may be prescribed from time to time by the Securities and Exchange Board of India.

(f) the issuing company shall file a prospectus, certified by two authorized signatories of the issuing company, one of whom shall be a whole-time director and other the Chief Financial Officer, stating the particulars of the resolution of the Board by which it was approved with the Securities and Exchange Board of India and Registrar of Companies, New Delhi before such issue:

Provided that at the time of filing of said prospectus with the Registrar of Companies, New Delhi, a copy of approval granted by the Securities and Exchange Board of India and the statement of fees paid by the Issuing Company to the Securities and Exchange Board of India shall also be attached.

(g) the prospectus to be filed with the Securities and Exchange Board of India and the Registrar of Companies, New Delhi shall contain the particulars as prescribed in sub-rule (8) and shall be signed by all the whole-time directors of the issuing company, and the Chief Financial Officer.

(h) the issuing company shall appoint an overseas custodian bank, a Domestic Depository and a Merchant Banker for the purpose of issue of IDRs.

(i) the issuing company may appoint underwriters registered with the Securities and Exchange Board of India to underwrite the issue of IDRs.

(j) the issuing company shall deliver the underlying equity shares or cause them to be delivered to an Overseas Custodian Bank and the said bank shall authorize the domestic depository to issue IDRs.

(k) the issuing company shall obtain in-principle listing permission from one or more stock exchanges having nationwide trading terminals in India.

Explanation- For the purposes of this rule,-

(i) "Domestic Depository" means custodian of securities registered with the Securities and Exchange Board of India and authorized by the issuing company to issue IDRs.

(ii) "Merchant Banker" means a Merchant Banker as defined in sub-regulation (cb) of regulation 2 of the Securities and Exchange Board (Merchant Bankers) Regulations, 1992.

(iii) "Overseas Custodian Bank" means a banking company which is established in a country outside India and which acts as custodian for the equity shares of Issuing Company, against which IDRs are proposed to be issued by having a custodial arrangement or agreement with the Domestic Depository or by establishing a place of business in India.

(4) The Merchant Banker to the issue of IDRs shall deliver for registration the following documents or information to the Securities and Exchange Board of India and Registrar of Companies at New Delhi, namely:-

- (a) instrument constituting or defining the constitution of the issuing company;
- (b) the enactments or provisions having the force of law by or under which the incorporation of the Issuing company was effected, a copy of such provisions attested by an officer of the company be annexed;
- (c) if the issuing company has established place of business in India, address of its principal office in India;
- (d) if the issuing company does not establish a principal place of business in India, an address in India where the said instrument, enactments or provision or copies thereof are available for public inspection, and if these are not in English, a translation thereof certified by a key managerial personnel of the Issuing company shall be kept for public inspection;
- (e) a certified copy of the certificate of incorporation of the issuing company in the country in which it is incorporated;
- (f) the copies of the agreements entered into between the issuing company, the overseas custodian bank, the Domestic Depository, which shall inter alia specify the rights to be passed on to the IDR holders;
- (g) if any document or any portion thereof required to be filed with the Securities and Exchange Board of India or

the Registrar of Companies is not in English language, a translation of that document or portion thereof in English, certified by a key managerial personnel of the company to be correct and attested by an authorized officer of the Embassy or Consulate of that country in India, shall be attached to each copy of the document.

(5) (a) No application form for the securities of the issuing company shall be issued unless the form is accompanied by a memorandum containing the salient features of prospectus in the specified form.

(b) An application form can be issued without the memorandum as specified in clause (a), if it is issued in connection with an invitation to enter into an underwriting agreement with respect to the IDRs.

(c) The prospectus for subscription of IDRs of the Issuing company which includes a statement purporting to be made by an expert shall not be circulated, issued or distributed in India or abroad unless a statement that the expert has given his written consent to the issue thereof and has not withdrawn such consent before the delivery of a copy of the prospectus to the Securities and Exchange Board of India and the Registrar of Companies, New Delhi, appears on the prospectus.

(d) The provisions of the Act shall apply for all liabilities for mis-statements in prospectus or punishment for fraudulently inducing persons to invest money in IDRs.

(e) The person(s) responsible for issue of the prospectus shall not incur any liability by reason of any non-compliance with or contravention of any provision of this rule, if-

(i) as regards any matter not disclosed, he proves that he had no knowledge thereof; or

(ii) the contravention arose in respect of such matters which in the opinion of the Central Government or the Securities and Exchange Board of India were not material.

(6) (a) A holder of IDRs may transfer the IDRs, may ask the Domestic Depository to redeem them or any person may seek reissuance of IDRs by conversion of underlying equity shares, subject to the provisions of the Foreign Exchange Management Act, 1999, the Securities and Exchange Board of India Act, 1992, or the rules, regulations or guidelines issued under these Acts, or any other law for the time being in force;

(b) In case of redemption, Domestic Depository shall request the Overseas Custodian Bank to get the corresponding underlying equity shares released in favour of the holder of IDRs for being sold directly on behalf of holder of IDRs, or being transferred in the books of Issuing company in the name of holder of IDRs and a copy of such request shall be sent to the issuing company for information.

(c) A holder of IDRs may, at any time, nominate a person to whom his IDRs shall vest in the event of his death and Form FC-5 may be used for this purpose.

(7) (a) The repatriation of the proceeds of issue of IDRs shall be subject to laws for the time being in force relating to export of foreign exchange.

(b) The number of underlying equity shares offered in a financial year through IDR offerings shall not exceed twenty five per cent. of the post issue number of equity shares of the company.

(c) Notwithstanding the denomination of securities of an Issuing company, the IDRs issued by it shall be denominated in Indian Rupees.

(d) The IDRs issued under this Rule shall be listed on the recognized Stock Exchange(s) in India as specified in clause (k) of sub-rule (3) and such IDRs may be purchased, possessed and freely transferred by a person resident in India as defined in section 2(v) of the Foreign Exchange Management Act, 1999, subject to the provisions of the said Act:

Provided that the IDRs issued by an Issuing company may be purchased, possessed and transferred by a person other than a person resident in India if such Issuing company obtains specific approval from Reserve Bank of India in this regard or complies with any policy or guidelines that may be issued by Reserve Bank of India on the subject matter;

(e) Every issuing company shall comply with such continuous disclosure requirements as may be specified by the Securities and Exchange Board of India in this regard.

(f) On the receipt of dividend or other corporate action on the IDRs as specified in the agreements between the Issuing company and the Domestic Depository, the Domestic Depository shall distribute them to the IDR holders in proportion to their holdings of IDRs.

(8) The prospectus or letter of offer shall, inter alia, contain the following particulars, namely:-

(a) General information-

- (i) Name and address of the registered office of the company;
- (ii) name and address of the Domestic Depository, the Overseas Custodian Bank with the address of its office in India, the Merchant Banker, the underwriter to the issue and any other intermediary which may be appointed in connection with the issue of IDRs;
- (iii) names and addresses of Stock Exchanges where applications are made or proposed to be made for listing of the IDRs;
- (iv) the provisions relating to punishment for fictitious applications;
- (v) statement or declaration for refund of excess subscription;
- (vi) declaration about issue of allotment letters or certificates or IDRs within the stipulated period;
- (vii) date of opening of issue;
- (viii) date of closing of issue;
- (ix) date of earliest closing of the issue;
- (x) declaration by the Merchant Banker with regard to adequacy of resources of underwriters to discharge their respective obligations, in case of being required to do so;
- (xi) a statement by the Issuing company that all moneys received out of issue of IDRs shall be transferred to a separate domestic bank account, name and address of the bank and the

nature and number of the account to which the amount shall be credited;

(xii) the details of proposed utilisation of the proceeds of the IDR issue.

(b) Capital Structure of the Company- The authorized, issued, subscribed and paid-up capital of the issuing company;

(c) Terms of the issue-

(i) rights of the IDR holders against the underlying securities;

(ii) details of availability of prospectus and forms, i.e., date, time, place etc;

(iii) amount and mode of payment seeking issue of IDRs; and

(iv) any special tax benefits for the Issuing company and holders of IDRs in India.

(d) Particulars of Issue-

(i) the objects of the issue;

(ii) the cost of the Project, if any; and

(iii) the means of financing the projects, if any including contribution by promoters.

(e) Company, Management and Project-

(i) the main objects, history and present business of the company;

(ii) the Promoters or parent group or owner group and their background:

Provided that in case there are no identifiable promoters, the names, addresses and other particulars as may be specified by the Securities and Exchange Board of India of all the persons who

hold five percent. or more equity share capital of the company shall be disclosed;

- (iii) the subsidiaries of the company, if any;
- (iv) the particulars of the Management or Board (i.e. Name and complete address(es) of Directors, Manager, Managing Director or other principal officers of the company);
- (v) the location of the project, if any;
- (vi) the details of plant and machinery, infrastructure facilities, technology etc., where applicable;
- (vii) the schedule of implementation of project and progress made so far, if applicable;
- (viii) nature of product(s), consumer(s), industrial users;
- (ix) the particulars of legal, financial and other defaults, if any;
- (x) the risk factors to the issue as perceived; and
- (xi) consent of the Merchant Bankers, Overseas Custodian Bank, the Domestic Depository and all other intermediaries associated with the issue of IDRs.
- (xii) the information, as may be specified by the Securities and Exchange Board of India, in respect of listing, trading record or history of the Issuing company on all the stock exchanges, whether situated in its parent country or elsewhere.

(f) **Report-**

- (i) Where the law of a country, in which the Issuing company is incorporated, requires annual statutory audit of the accounts of the Issuing company, a report by the statutory auditor of the Issuing

company, in such form as may be specified by the Securities and Exchange Board of India on -

(A) the audited financial statements of the Issuing company in respect of three financial years immediately preceding the date of prospectus;

(B) the interim audited financial statements in respect of the period ending on a date which is less than 180 days prior to the date of opening of the issue, if the gap between the ending date of the latest audited financial statements disclosed under clause

(A) and the date of the opening of the issue is more than 180 days:

Provided that if the gap between such date of latest audited financial statements and the date of opening of issue is 180 days or less, the requirement under item (B) shall be deemed to be complied with, if a statement, as may be specified by the Securities and Exchange Board of India, in respect of material changes in the financial position of Issuing company for such gap is disclosed in the Prospectus:

Provided further that in case of an Issuing company which is a foreign bank incorporated outside India and which is regulated by a member of the Bank for International Settlements or a member of the International Organization of Securities Commissions which is a signatory to a Multilateral Memorandum of Understanding, the requirement under this paragraph, in respect of period beginning with last date of period for which the latest audited financial statements are made and the date of opening of the issue shall be satisfied, if the relevant financial

statements are based on limited review report of such statutory auditor;

(ii) Where the law of the country, in which the Issuing company is incorporated, does not require annual statutory audit of the accounts of the Issuing company, a report, in such form as may be specified by the Securities And Exchange Board of India, certified by a Chartered Accountant in practice within the terms and meaning of the Chartered Accountants Act, 1949 on -

(A) the financial statements of the Issuing company, in particular on the profits and losses for each of the three financial years immediately preceding the date of prospectus and upon the assets and liabilities of the Issuing company; and

(B) the interim financial statements in respect of the period ending on a date which is less than one hundred and eighty days prior to the date of opening of the issue have to be included in report, if the gap between the ending date of the latest financial statements disclosed under item (A) and the date of the opening of the issue is more than one hundred and eighty days:

Provided that if the gap between such date of latest audited financial statements and the date of opening of issue is one hundred and eighty days or less, the requirement under item (B) shall be deemed to be complied with if a statement, as may be specified by the Securities And Exchange Board of India, in respect of changes in the financial position of Issuing company for such gap is disclosed in the Prospectus.

(iii) the gap between date of opening of issue and date of reports specified under sub-clauses (i) and (ii) shall not exceed one hundred and twenty days;

(iv) If the proceeds of the IDR issue are used for investing in other body(ies) corporate, then following details of such body(ies) corporate shall be given-

(A) the Name and address(es) of the bodies corporate;

(B) the reports stated in sub-clauses (i) and (ii), as the case may be, in respect of such body (ies) corporate also.”

(g) **Other Information-**

(i) the Minimum subscription for the issue;

(ii) the fees and expenses payable to the intermediaries involved in the issue of IDRs;

(iii) the declaration with regard to compliance with the Foreign Exchange Management Act, 1999.

(h) **Inspection of Documents-**

The Place at which inspection of the offer documents, the financial statements and auditor's report thereof shall be allowed during the normal business hours; and

(i) any other information as specified by the Securities and Exchange Board of India or the Income-tax Authorities or the Reserve Bank of India or other regulatory authorities from time to time.

*

FORM NO. FC-1

[Pursuant to section 380(1) (h) of the Companies Act 2013, and rule 3(3) of Companies (Registration of Foreign Companies) Rules, 2014]



Information to be filed by foreign company

Form language English Hindi

Refer the instruction kit for filing the form.

1. *Name of the foreign company
2. (a) *ISO code of the country where the foreign company is registered
- (b) Name of Country
- (c) Registration number or GLN
3. Full address of registered or principal office of foreign company
 - *Line I
 - Line II
 - *City
 - *State
 - *Country *Pin code
 - *Telephone number with ISD Code
 - Fax number with ISD Code
 - *email Id of the foreign company
4. (a) *Date of establishment of principal place of business in India
- (b) *Type of office
- If others, then provide details
- (c) Address of the principal place of business in India
 - *Line I
 - Line II
 - *City
 - *State *Pin code
 - *Telephone number
 - Fax number
 - *email id
 - (d) *Main division of business activity to be carried out in India
 - (based on relevant sub class and description given in NIC-2004)
 - Description of the main division

5. Details of other places of business in India (if any)



Number of such other places of business in India

I. (i) *Date of establishment

(ii) *Type of office

If others, specify

(iii) Address

*Line I

Line II

*City

*State *Pin code

*Telephone number

Fax number

*email id

(iv) *Business activities to be carried out at such place

6. Particulars of place(s) of business in India established on any earlier occasion(s) other than above (if any)

Number of such places

I. (i) *Date of establishment

(ii) *Type of office

If others, specify

(iii) Address

*Line I

Line II

*City

*State *Pin code

*Telephone number

Fax number

*email id

(iv) *Business activities to be carried out at such place

(v) (a) *Date of closure of such place of business

(b) *Foreign company registration number of such place

7. Details of the one or more person(s) resident in India and authorized to accept on behalf of the foreign company service of process and any notices or other documents required to be served on the foreign company-

*Number of persons authorized

Particulars of the authorized person

Director Identification Number (if any)	Pre-fill
*Income tax Permanent Account number (Income-tax PAN)	
*Name of the person resident in India authorized to accept on behalf of foreign company	
<input type="radio"/> Father's Name <input type="radio"/> Mother's Name <input type="radio"/> Spouse's name	
*Designation	
Membership number (In case of Secretary)	
*Nationality	*Date of Birth
If the present nationality is not the nationality of origin, then specify the nationality of origin	
Number of the passports	
Passport number	Date of issue
Issue country	
*Occupation type <input type="radio"/> Self Employed <input type="radio"/> Professional <input type="radio"/> Homemaker <input type="radio"/> Student <input type="radio"/> Serviceman	
Area of Occupation	
If others selected, specify	
Permanent Address	
*Line I	
Line II	
*City	
*State/Union Territory	*Pin code
*ISO Country code	Country
*Phone	Fax
*email ID	
*Whether present address is same as the permanent address <input type="checkbox"/> Yes <input type="checkbox"/> No (Radio button)	
Present Address	
*Line I	
Line II	
*City	*Pin code
*State/Union Territory code	Country
*ISO Country code	Fax
*Phone	

8. Details of the permission obtained from any Authority

Number of authority from whom approvals taken

i) *Name of the Authority

ii) *Date of obtaining the approval order

iii) *Order number

iv) Period of validity of such permission, if any

v) *Permission obtained for

vi) Brief particulars of terms and conditions subject to which such permission is given, if any

vii) Other details, if any

9. (i) *Whether the parent company is in operation at the time of making this application Yes No

(ii) *Whether there is any winding up proceedings is pending against the parent company Yes No

If yes, mention

10. Details of subsidiary, holding or associate companies in India of the foreign company or of any subsidiary or holding company of such foreign company or of any firm in India in which such foreign company or its holding or subsidiary company is a partner:

*Number of such entities

Particulars of such entities

I. i. *CIN/FCRN/LLPIN/Other Registration Number

Pre-fill

ii. *Name of such company or firm

iii. *Whether the company is

11. Details of the persons, firms or companies in India which shall be deemed to be the 'related party', within the meaning of clause 76 of section 2 of the Act, of the foreign company or of any subsidiary or holding company of such foreign company or of any firm in which such foreign company or its subsidiary or holding company is a partner.

Number of related parties

Particulars of related parties

I. i. *DIN/PAN/CIN/FCRN/LLPIN/Other Registration Number

Pre-fill

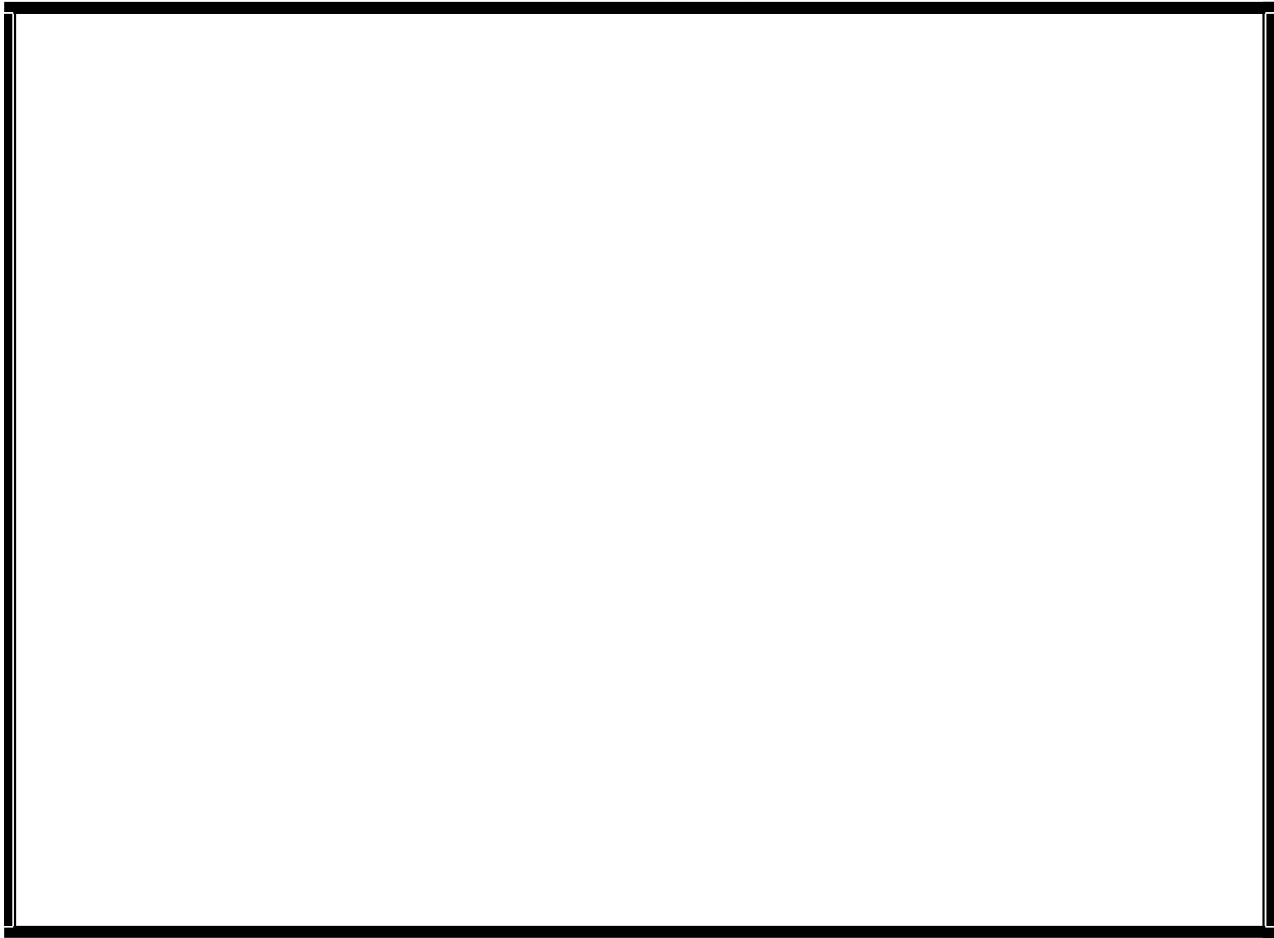
ii. *Name of such company or firm

iii. *Whether the company is

12. (a) *Whether the company is falling under section 379 of the Companies Act, 2013 Yes No

(b) If yes, specify the number of such persons covered under section 379

Particulars of such person(s)



Attachments

- | | | |
|--|--|--------|
| 1. *Certified copy of the charter, statutes, or memorandum and articles of the company or other instrument constituting or defining the constitution of the company; | <table border="1"><tr><td style="text-align: center;">Attach</td></tr></table> | Attach |
| Attach | | |
| 2. *List of directors and secretary of the foreign company; | <table border="1"><tr><td style="text-align: center;">Attach</td></tr></table> | Attach |
| Attach | | |
| 3. *Power of attorney or board resolution in favor of the authorized representative(s); | <table border="1"><tr><td style="text-align: center;">Attach</td></tr></table> | Attach |
| Attach | | |
| 4. *Reserve bank of India approval letter; | <table border="1"><tr><td style="text-align: center;">Attach</td></tr></table> | Attach |
| Attach | | |
| 5. Particulars of the persons covered u/s 379; | <table border="1"><tr><td style="text-align: center;">Attach</td></tr></table> | Attach |
| Attach | | |
| 6. Details of the places of business other than principal place of business in India; | <table border="1"><tr><td style="text-align: center;">Attach</td></tr></table> | Attach |
| Attach | | |
| 7. Details of the places of business established at any earlier occasion(s); | | |
| 8. Particulars of the authorized representatives; | <table border="1"><tr><td style="text-align: center;">Attach</td></tr></table> | Attach |
| Attach | | |
| 9. Interest of authorized person(s) in other entities; | <table border="1"><tr><td style="text-align: center;">Attach</td></tr></table> | Attach |
| Attach | | |
| 10. Particulars of subsidiary, holding or associate companies of the foreign company in India | <table border="1"><tr><td style="text-align: center;">Attach</td></tr></table> | Attach |
| Attach | | |
| 11. Particulars of related party of the foreign company. | <table border="1"><tr><td style="text-align: center;">Attach</td></tr></table> | Attach |
| Attach | | |
| 12. Copy of permission letter of other Authority(s)/Regulator(s); | <table border="1"><tr><td style="text-align: center;">Attach</td></tr></table> | Attach |
| Attach | | |
| 13. Optional attachment(s), if any | <table border="1"><tr><td style="text-align: center;">Attach</td></tr></table> | Attach |
| Attach | | |

Declaration

I, *

the authorized representative of the company, hereby certify that I am authorized by the Board of Directors of the Company vide resolution number * dated* to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. It is further declared and verified that:

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the promoters subscribing to the Memorandum of Association and Articles of Association.
2. None of the directors or the authorised representative in India has ever been convicted or debarred from formation of companies and management in India or abroad.
3. All the required attachments have been completely, correctly and legibly attached to this form.

*To be digitally signed by

DSC box

*Name of the authorised representative

*Income Tax PAN of the Authorised representative

Note: Attention is also drawn to provisions of Section 448 of the Act which provide for punishment for false statement and certification.

FORM NO. FC.2

[Pursuant to section 380(3) of the Companies Act 2013, and rule 3(4) Companies (Registration of Foreign Companies) Rules, 2014]



Return of alteration in the documents filed for registration by foreign company

Form language English Hindi

Refer the instruction kit for filing the form.

1. *Foreign company registration number (FCRN)
2. (a) Name of the company
(b) Address of the principal place of business in India of the foreign company

(c) email id of the company
3. *Type of return
 - Alteration in charter, statute or memorandum of association or articles of association
 - Alteration in registered or principal office of the company in the country of incorporation
 - Alteration in places of business in India of the company
 - Alteration in directors or secretary
 - Alteration in particulars of company authorized representative(s)
4. (a) Date of the board meeting authorizing such alteration, if any
(b) Date of general meeting (if any)
(c) *Whether there is any material change in the status or affairs of the parent company Yes No
If yes, furnish the brief details (attachment required)

(d) *Whether there is any material change in the ownership of the parent company Yes No
If yes, furnish the brief details (attachment required)

Part A: Alteration in charter, statute or memorandum of association or articles of association

5. (a) *Date of alteration

(b) *Brief description of the alteration

(c) *Reason(s) for such alteration

(d) *Type of resolution



Ordinary



Special

(e) *Whether there is any change in the name of the company

Yes

No

If yes, specify the changed name of the company

PART B : Alteration in registered or principal office of the company in the country of incorporation

6. (a) Address of new registered or principal office of the company in the country of incorporation

*Line I

Line II

*City

*State

*Pin Code

*ISO Country Code

Country

*Telephone number with ISD Code

Fax number with ISD Code

*email Id of the foreign company

(b) *Date of alteration

(c) *Reason of alteration

PART C : Alteration in the place of business in India of the company

7. Number of alterations

I. (a) Whether the alteration is in respect of

- Principal place of business Other place(s) of business

(b) Type of alteration

- Change of address of principal/ other place of business Cessation to have a such place

(c) Details in respect of each alteration

(i) *Effective date of alteration

(ii) *Reason(s) for such alteration

(iii) (a) Existing address of the principal/ other place of business of the company

*Line I

Line II

*City

*State

*Pin Code

(b) Type of office

If others, then provide details

(iv) New address (In case of change in address)

*Line I

Line II

*City

*State

*Pin Code

Fax No.

*email id

*Telephone No.

(v) *Whether any change in the type of office

- Yes No

If yes, then specify the type of office

If others, then specify

(vi) *Whether any approval is required for such alteration

- Yes No

If yes, Name of the Authority

Date of the approval obtained

(vii) *Whether there is change in the business activities Yes No

If yes, specify the new business activities

II. In case of cessation to have a place of business in India, whether the company is still maintaining any place of business in India: (radio button) Yes No

If yes, total number of such place(s) in India

Part D : Alteration in the particulars of the directors or secretaries

8. *Number of the alterations

I. (a) *Alteration in the particulars of-

Director Secretary

(b) Particulars of each alteration:

(i) *Date of alteration

(ii) *Brief descriptions of the alteration

(iii) *Reason(s) thereof

PART E : Alteration in particulars of company authorized representative

9. Total number of representatives whose particulars has changed

Particulars of each alteration:

I.(i) *Type of alteration

- Appointment of new person authorized to accept service of documents
- Modification to the particulars of person authorized to accept service of documents
- Cessation of office of person authorized to accept service of documents

(ii) *Effective date of appointment/ modification/ cessation

(iii) *Reason(s) for such appointment/ modification/ cessation

(iv) Modified details of the person appointed/ authorized/ ceased to accept service of documents on behalf of company

Director Identification Number (if any)

Pre-fill

*Income tax Permanent Account number (Income-tax PAN)

*Name of the person resident in India authorized to accept on behalf of foreign company

* Father's Name Mother's Name Spouse's name

*Designation

Membership number (In case of Secretary)

*Nationality Date of Birth

If the present nationality is not the nationality of origin,
then specify the nationality of origin

Number of the passports

Passport number Date of issue

Issue country

*Occupation type Self Employed Professional Homemaker Student Serviceman

Area of Occupation

If others selected, specify

Permanent Address

*Line I

Line II

*City

*State/Union Territory *Pin code

*ISO Country code Country

*Phone Fax

*email ID

*Whether present address is same as the permanent address Yes No (Radio button)

Present Address

*Line I

Line II

*City

*State/Union Territory *Pin code

*ISO Country code Country

*Phone Fax

Declaration

I, *

the authorized representative of the company, hereby certify that I am authorized by the Board of Directors of the Company vide resolution number * dated* to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. It is further declared and verified that:

4. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the promoters subscribing to the Memorandum of Association and Articles of Association.
5. All the required attachments have been completely, correctly and legibly attached to this form.

DSC Box

*To be digitally signed by

*Authorised representative of the Foreign company

*Income Tax PAN of the Authorised representative

Attachments:

1. Copy of the Board resolution, if any;
2. Copy of the general meeting resolution, if any;
3. Copy of approval letter, if any;
4. Translated version of the documents (in case it is not in English)
5. Particulars of alterations in the place of business in India of the company
6. Particulars of alteration in details of the directors or secretaries
7. Particulars of alterations in details of the company authorized representative
8. Optional attachments, if any.

Attach

Attach

Attach

Attach

Attach

Attach

Attach

Attach

~~Note: Attention is also drawn to provisions of Section 448 of the Act which provide for punishment for false statement and certification.~~

FORMNO. FC-3

[Pursuant to section 381 of the Companies Act 2013, and rule 6 of Companies (Registration of Foreign Companies) Rules, 2014]



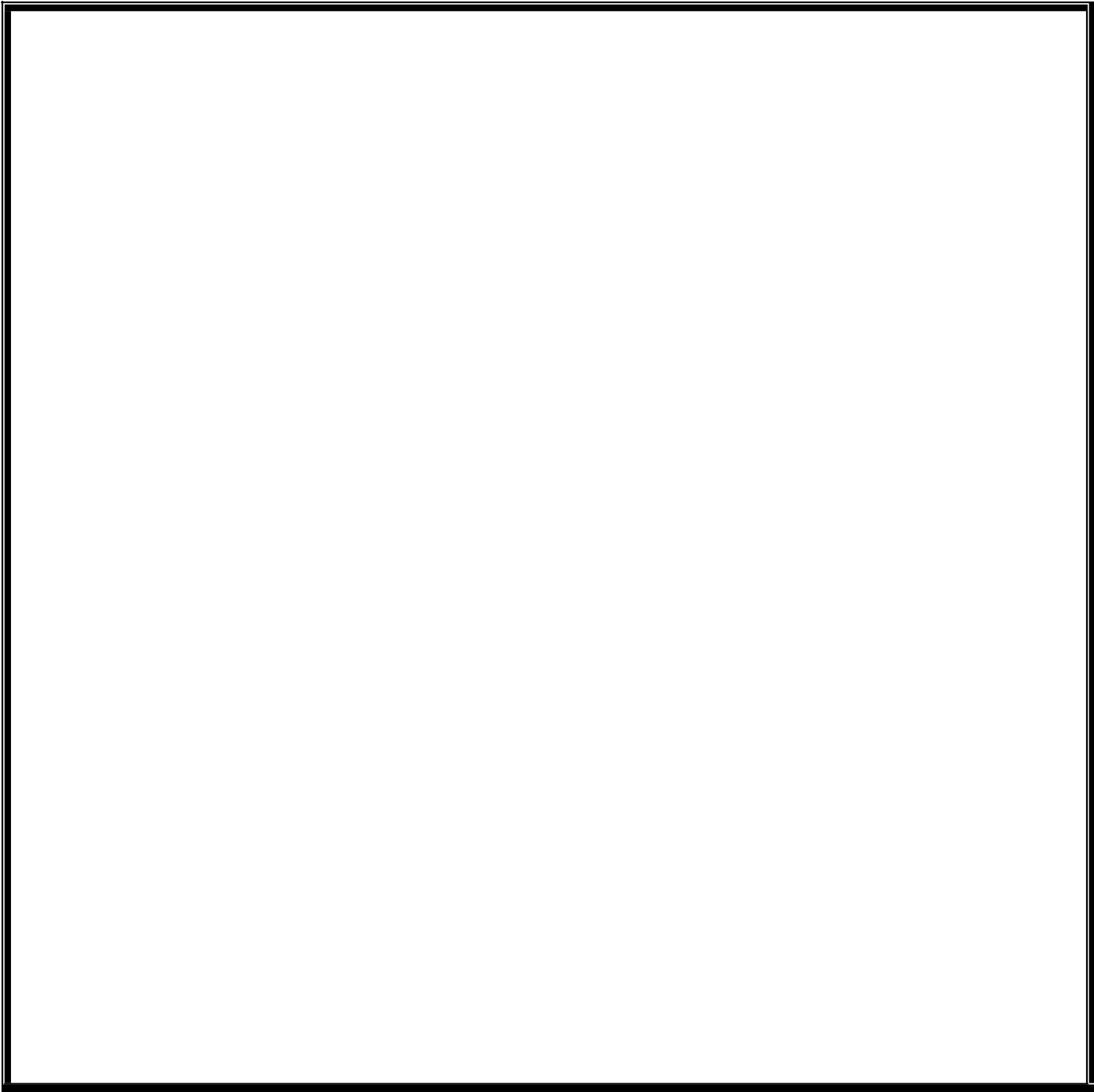
Annual accounts along with the list of all principal places of business in India established by foreign company

Form language English Hindi

Refer the instruction kit for filing the form.

1. *Foreign company registration number (FCRN)
 - (a) Name of the company
 - (b) Address of the registered or principal place of foreign company
 - (c) email id of the company
2. a) *Whether the company is still maintaining any place of business in India Yes No
b) If yes, Total number of principal place(s) of business in India

4. *Particulars of the annual accounts of the company



[Empty box for text entry]

[Empty box for text entry]

5. List of all principal places of business in India as on the balance sheet date

- I. (a) *Date of establishment []
(b) *Type of office []

If others, specify

- (c) *Address []
*Line I []
Line II []
*City []
*State [] []
Country *Pin [] Code []
*Telephone Number [] Fax No. []
*email id []

(d) *Description of the business activities carried out at the principal place



Attachments

1. *Copy of latest consolidated financial statement of parent company;
2. *Copy of balance sheet and profit and loss account duly authenticated under section 381(1);
3. Statement of related party transactions as per rule 4(2)(a);
4. Statement of repatriation of profits as per rule 4(2)(b);
5. Statement of transfer of funds as per rule 4(2)(c);
6. Approval letter obtained for every establishment;
7. Optional attachments, if any.

Declaration

I*

the authorized representative of the company, hereby certify that I am authorized by the Board of Directors of the Company vide resolution number dated* to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. It is further declared and verified that:

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the promoters subscribing to the Memorandum of Association and Articles of Association.
2. All the required attachments have been completely, correctly and legibly attached to this form.

*To be digitally signed by

DSC box

*Name of the authorised representative

*Income Tax PAN of the Authorised representative

Note: Attention is also drawn to provisions of Section 448 of the Act which provide for punishment for false statement and certification.

FORM FC-4

Annual Return of a Foreign Company

[Pursuant to Section 384(2) of the Companies Act 2013 and rule 7 of Companies (Registration of Foreign Companies) Rules, 2014]



Form language o English o Hindi

Refer the instruction kit for filing the form.

5. *Principal business activities of the company

All the business activities contributing 20 % or more of the total turnover of the company shall be stated

S. No.	Business activities	Turnover as % to total sales / turnover of the company
1		
2		
3		
4		
5		

6. Details of subsidiary, holding or associate companies in India of the foreign company or of any subsidiary or holding company of

such foreign company or of any firm in India in which such foreign company or its holding or subsidiary company is a partner

*Number of such entities

Particulars of such entities

I. (i). *CIN/FCRN/LLPIN/Other Registration Number

Pre-fill

(ii). *Name of such company or firm

iii. *Whether the company is

(b) Particulars of authorized Indian Depository Receipts

Total number of IDRs

Nominal value per IDR

Total amount of IDRs

(g) Particulars of authorized Indian Depository Receipts

Total number of IDRs	<input type="text"/>	Nominal value per IDR	<input type="text"/>
Total amount of IDRs	<input type="text"/>		

(f) Particulars of authorized Indian Depository Receipts

Total number of IDRs Nominal value per IDR
 Total amount of IDRs

12. The shareholding pattern of the company

S. No.	Category of share holders	Shares held at the beginning of the year	Shares held at the end of the year	Percentage (%) change in the shareholding
1.	Government(Central and State)			
2.	Government Companies			
3.	Public financial institutions			
4.	Nationalized or other bank(s)			
5.	Mutual Funds			
6.	Venture Capital			
7.	Foreign holdings (Foreign Institutional Investors, Foreign companies, Non-resident Indians, Foreign financial institutions or Overseas corporate bodies)			
8.	Bodies Corporate (not mentioned)			

	above)			
9.	Directors or relatives of directors			
10.	Other top fifty shareholders (other than mentioned above)			
11.	Others			
12.	Total			
	Total number of shareholders			

Class of securities	Number of securities	Nominal value	Total amount

13. Total amount of debentures and other securities outstanding (in Rs.)

(a) (i) Number of debentures

(ii) Nominal value per debenture (in Rs.)

(iii) Total amount of debentures (in Rs.)

(b) Amount of other securities

--

15. (a) * Whether the company is falling under section 379 of the Companies Act, 2013 Yes No

(b)(i) If yes, specify the number of such persons covered under section 379

Particulars of such person(s)

*Category

Details of the person

Director identification number

*Income tax Permanent Account number (Income-tax PAN)

*Name of the person

*O Father's Name Mother's Name Spouse's name

*Nationality

*Date of Birth

*Occupation type Self Employed Professional Homemaker Student Serviceman

Area of Occupation

If others selected, specify

*Educational qualification

Permanent Address



*Line I

Line II

*City *Pin code

*State /Union Territory

*ISO Country code

Country Fax

*Phone

Mobile

*email id

*Whether present address is same as the permanent address Yes No (Radio button)

Present Address

*Line I

Line II

*City

*State/Union Territory *Pin code

*ISO Country code

Country Fax

*Phone

*Details of companies/ body corporates

g) CIN/LLPIN/Other Registration Number Pre-fill

h) Name of the company/body corporate

i) Address with contact details

j) Email ID of the company

k) Telephone number

l) Fax number, if any

16. Indebtedness of the Company for which charge has been created on the properties in India requiring registration of charges under Section 384 and Chapter VI of the Act

Particulars	Amount	Name of the property(s) charged
Indebtedness at the beginning of the year		
i) Principal Amount		
ii) Interest due but not paid		
iii) Interest accrued but not due		
Total (I + ii + iii)		
Total amount of charge created during the year		
Total amount of charge satisfied during the year		
Indebtedness at the end of the year		
i) Principal Amount		

ii) Interest due but not paid		
-------------------------------	--	--

iii) Interest accrued but not due		
Total (i + ii + iii)		

Attachments

1. *Details of Promoters , Directors and Key managerial personnel and changes therein since close of previous financial year;
2. *Details of directors and key managerial personnel and their remuneration;
3. *Details of the meeting of the members or class thereof, board and its various committees along with attendance details;
4. *Particulars of members and debenture holders along with changes therein since the close of previous financial year;
5. Particulars of Holding, subsidiary and associate companies and firms;
6. Details of Penalties / punishment/ Compounding of offences, if any;
7. Optional attachment(s), (if any).

Declaration

I, * the authorized representative of the company, hereby certify that I ~~am authorized by the~~ Board of Directors of the Company vide resolution number * dated* to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. It is further declared and verified that:

6. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the promoters subscribing to the Memorandum of Association and Articles of Association.
7. All the required attachments have been completely, correctly and legibly attached to this form.

***To be digitally signed by** **DSC box**

Name of the authorised representative

Income Tax PAN of the Authorised representative

Note: Attention is also drawn to provisions of Section 448 of the Act which provide for punishment for false statement and certification.

Form FC-5

Nomination by IDR Holder

[Pursuant to section 390 and rule 13(6)(c) of Companies (Registration of Foreign Companies) Rules, 2014]

1. Name of the foreign company:

2. (a) ISO code of the country where the foreign company is registered:

(b) Name of Country:

(c) Registration / GLN No.

3. Full address of registered or principal office of foreign company:

Address:

Line I

Line II

City

State

Country

Pin code

Telephone No. with ISD Code.

Fax No. with ISD Code

E-mail id

4. Details of IDRs held by the IDR holder

5. Name and details of the Nominee to whom IDRs held by the holder shall vest in the event of death of the holder :

a. Name of the nominee:

b. Father/Husband name:

c. Date of Birth:

d. Gender:

e. PAN:

f. Full Address:

Declaration

I S/o/W/o..... R/o.....and holder of
..... number of IDRs distinctive number as given herein above do

hereby nominate the above person whose particulars are given herein above who shall hold such IDRs held by me even in the event of my death. I am giving this declaration out of own volition and free will, without any under influence or duress and this nomination shall be final unless it is revoked by me in future by nominating another person.

Signature

RULES ON CHAPTER XXIV **REGISTRATION OFFICES & FEES**

-- In exercise of the powers conferred by section 396, 398, 399, 403 and 404, read with sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013) and in supersession of Companies (Central Government's) General Rules and Forms, 1956, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely: -

1. Short title and commencement.- (1) These rules may be called of the Companies (**Registration Offices and Fees**) Rules, 2014.

(2) They shall come into force on the 1st day of April, 2014.

2. Definitions.- (1) In these rules, unless the context otherwise requires, -

(a) "Act" means the Companies Act, 2013 (18 of 2013);

(b) "Annexure" means Annexure to these rules;

(c) "Certifying Authority" for the purpose of "Digital Signature Certificate" means a person who has been granted a licence to issue it under section 24 of the Information Technology Act, 2000 (21 of 2000).

(d) "Digital Signature" means digital signature as defined under clause (p) of sub-section (1) of section 2 of the Information Technology Act, 2000; (21 of 2000);

(e) "Digital Signature Certificate" means a Digital Signature Certificate as defined under clause (q) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000)

(f) "electronic record" means electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000; (21 of 2000);

- (g) "electronic registry" means an electronic repository or storage system of the Central Government in which the information or documents are received, stored, protected and preserved in electronic form;
- (h) "electronic mail" means message sent, received or forwarded in digital form using any electronic communication mechanism such that the message so sent, received or forwarded is storable and retrievable ;
- (i) "Form" or "e-form" means a form set forth in Annexure to these rules which shall be used for the matter to which it relates;
- (j) "Regional Director" means the person appointed by the Central Government in the Ministry of Corporate Affairs as a Regional Director;
- (k) "Registrar's Facilitation Office" means an office maintained by the Central Government or an agency authorised by it to facilitate e-filing of documents into the electronic registry and their inspection and viewing;
- (l) "Straight Through Process" means the process in which an e-form is approved through system without manual interruption.

(2) Words and expressions used in these rules but not defined and defined in the Act and the Information Technology Act, 2000 (21 of 2000) or in Companies (Specification of definitions details) Rules, 2014 shall have the meanings respectively assigned to them in those Acts and the said rules.

3. Business activity.- Every company including foreign company which carries out its business through electronic mode, whether its main server is installed in India or outside India, which-

- (i) undertakes business to business and business to consumer transactions, data interchange or other digital supply transactions;
- (ii) offers to accept deposits or invites deposits or accepts deposits or subscriptions in securities, in India or from citizens of India;

- (iii) undertakes financial settlements, web based marketing, advisory and transactional services, database services or products, supply chain management;
- (iv) offers online services such as telemarketing, telecommuting, telemedicine, education and information research; or
- (v) undertakes any other related data communication services, whether conducted by e-mail, mobile devices, social media, cloud computing, document management, voice or data transmission or otherwise, shall be deemed to have carried out business in India.

4. Registration offices.-

- (1) The Central Government shall establish such number of offices at such places as it thinks fit, specifying their jurisdiction for the purpose of exercising such powers and discharge of such functions as are conferred on the Central Government by or under this Act or under the rules made thereunder and for the purposes of registration of companies under the Act.
- (2) The office of the Registrar shall observe such normal working hours as may be approved by the Central Government and shall be open for the transaction of business with the public on all days except Saturday, Sunday and public holidays during working hours between 10.30 a.m. and 3.30 p.m.
- (3) The offices other than the office of the Registrar shall observe such normal working hours as may be approved by the Central Government.

5. Powers and duties of Registrars.-

- (1) The Registrars shall exercise such powers and discharge such duties as are conferred on them by the Act or the rules made thereunder or delegated to them by the Central Government, wherever the power or duty has been conferred upon the Central Government by the Act or the rules made there under.

(2) Whenever according to the Act, any function or duty is to be discharged by the Registrar, it shall, until the Central Government otherwise directs, be done by the Registrar, or in his absence, by such person as the Central Government may for the time being authorise:

Provided that in the event of the Central Government altering the constitution of the existing registry offices or any of them, any such function or duty shall be discharged by such officer and at such place, with reference to the local situation of the registered offices of the companies concerned, as the Central Government may appoint.

6. Seal of Registrar.- The Registrar shall have a seal and such seal shall bear the words "Registrar of Companies, _____ (Place and State)".

7. Manner and conditions of filing.- Every application, financial statement, prospectus, return, declaration, memorandum, articles, particulars of charges, or any other particulars or document or any notice, or any communication or intimation required to be filed or delivered or served under the Act and rules made there under, shall be filed or delivered or served in computer readable electronic form, in portable document format (pdf) or in such other format as has been specified in any rule or form in respect of such application or form or document or declaration to the Registrar through the portal maintained by the Central Government on its web-site or through any other website notified by the Central Government:

Provided that where the documents are required to be filed on Non-Judicial Stamp Paper, the company shall submit such documents in the physical form, in addition to their submission in electronic form, unless the Central Government, by an order, does not require submission in physical form and proof of delivery of documents submitted in physical form shall be scanned and form part of attachment to the e- form.

Provided further that if stamp duty on such documents is paid electronically through the portal maintained by the Central Government or through any other website notified by the Central Government, then, the company shall not be

required to make physical submission of such documents, in addition to their submission in the electronic form:

Provided also that in respect of certain documents filed under the Act which are not covered for payment of stamp duty through the portal of the Central Government, and stamp duty payable on such documents in the respective State is equal to or less than one hundred rupees, the company shall scan such stamped documents complete in all respects and shall file electronically for evidencing by the Registrar and shall not be required to submit such documents, except those which are required to be filed for compounding of offences or adjudication of penalties or applications to Central Government or Regional Director in the physical form separately:

Provided also that unless otherwise stated in any law for the time being in force, the company shall retain such documents duly stamped in original permanently for the documents relating to incorporation and matters incidental thereto, changes in any of the clauses of the Memorandum and Articles of Association and in other cases for a minimum period of eight years from the date of filing of the documents and shall be required to produce the same as and when the same is required for inspection and verification by the competent authority under any law for the time being in force:

Provided also that any correspondences (physically or electronically) and documents to be filed by any person shall contain name, designation, address, membership number or Director Identification Number, as the case may be, of the person signing such document and make sure correctness thereof and in no case, correspondence, merely with signature and writing authorised signatory shall be acceptable.

Provided also that no request for recording any event based information or changes shall be accepted by the Registrar from such defaulting companies, unless they file their updated Balance Sheet and Profit and Loss Account and Annual Return with the Registrar of Companies except,-

- (i) filing of order of Court or other authorities,
- (ii) Balance Sheet and Profit and Loss Account,
- (iii) Compounding application,
- (iv) Form for transfer of money to Investor Education and Protection Fund,
- (v) Application for removal of the Auditor and
- (vi) GNL-1 for making company active.

8. Authentication of documents.-

- (1) An electronic form shall be authenticated by authorised signatories using digital signature.
- (2) Where there is any change in directors or secretaries, the form relating to appointment of such directors or secretaries has to be filed by an continuing director or the secretary of the company.
- (3) The authorised signatory and the professional, if any, who certify e-form shall be responsible for the correctness of the contents of e-form and correctness of the enclosures attached with the electronic form.
- (4) Every person authorised for authentication of e-forms, documents or applications etc., which are required to be filed or delivered under the Act or rules made there under, shall obtain a digital signature certificate from the Certifying Authority for the purpose of such authentication and such certificate shall not be valid unless it is of class II or Class III specification under the Information Technology Act, 2000 (21 of 2000).
- (5) The electronic forms required to be filed under the Act or the rules thereunder shall be authenticated on behalf of the company by the Managing Director or Director or Secretary of the Company or other key managerial personnel.
- (6) Scanned image of documents shall be of original signed documents relevant to the e-forms or forms and the scanned document image shall not be left blank without bearing the actual signature of authorised person.
- (7) It shall be the sole responsibility of the person who is signing the form and professional who is certifying the form to ensure that all the required attachments

relevant to the form have been attached completely and legibly as per provisions of the Act, and rules made thereunder to the forms or application or returns filed.

(8) The documents or form or application filed may contain a power of attorney issued to an Advocate or Chartered Accountant or Cost Accountant or Company Secretary who is in whole time practice and to any others person supported by Board resolution to make representation to the registering or approving authority failing which a Director or key managerial personnel can make representation before such authority .

(9) Where any instance of filing document, application or return etc, containing a false or misleading information or omission of material fact, requiring action under section 448 or section 449 is observed, the person shall be liable under section 448 and 449 of the Act.

(10) Without prejudice to any other liability, in case of certification of any form, document, application or return under the Act containing wrong or false or misleading information or omission of material fact or attachments by the person, the Digital Signature Certificate shall be de-activated by the Central Government till a final decision is taken in this regard.

(11) The Central Government shall set up and maintain for filing of electronic forms, documents and applications, and for viewing and inspection of documents in the electronic registry or for obtaining certified copies thereof-

- (a) a website or portal to provide access to the electronic registry; and
- (b) as many Registrar's Facilitation Offices as may be necessary and at such places and for such time as the Central Government may determine.

9. Maintaining documents electronically.-

(1) The Central Government shall set up and maintain a secure electronic registry in which all the applications, financial statement, prospectus, return, register, memorandum, articles, particulars of charges, or any particulars or returns or any other documents filed under the Act to be electronically stored.

(2) Every document or certificate or notice or other document required to be registered or authenticated by the Registrar or an officer of the Central Government under the Act or rules made there under, shall be registered or authenticated through a valid digital signature of such person or a system generated digital signature.

(3) The Registrar shall issue document, certificate, notice, receipt, approval or communicate endorsement or acknowledgement in the electronic mode:

Provided that where the Registrar is not able to issue any certificate, receipt, endorsement, acknowledgement or approval in electronic mode for the reasons to be recorded in writing, he may issue such certificate or receipt or endorsement, acknowledgement or approval in the physical form under manual signature affixing seal of his office.

(4) The Registrar may send any document, certificate, notice or any other communication to the company or its authorised representative or directors or both in the electronic manner for which the company shall create and maintain at all times a valid electronic addresses including e- mail, user identifications capable of receiving and acknowledging the receipt of the document, certificate, notice or other communication, automated or otherwise.

10. Procedure on receipt of any application or form or document electronically.-

(1) The Registrar shall examine or cause to be examined every application or e-Form or document required or authorised to be filed or delivered under the Act and rules made thereunder for approval, registration, taking on record or rectification by the Registrar, as the case may be:

Provided that save as otherwise provided in the Act, the Registrar shall take a decision on the application, e-form or documents within thirty days from the

date of its filing excluding the cases in which an approval of the Central Government or the Regional Director or any other competent authority is required:

Provided further that the e-Forms or documents identified as informative in nature and filed under Straight Through Process may be examined by the Registrar at any time on *suo-motu* or on receipt of any information or complaint from any source at any time after its filing:

Provided also that nothing contained in the first proviso shall affect the powers of the Registrar to call information or explanation in pursuance of section 206.

- (2) Where the Registrar, on examining any application or e-Form or document referred to in sub-rule (1), finds it necessary to call for further information or finds such application or e-form or document to be defective or incomplete in any respect, he shall give intimation of such information called for or defects or incompleteness, by e-mail on the last intimated e-mail address of the person or the company, which has filed such application or e-form or document, directing him or it to furnish such information or to rectify such defects or incompleteness or to re-submit such application or e-Form or document within the period allowed under sub-rule (3):

Provided that in case the e-mail address of the person or the company in question is not available, the intimation shall be given by the Registrar by post at the last intimated registered office address of the company or the last intimated address of the person, as the case may be and the Registrar shall preserve the facts of the intimation in the electronic record.

- (3) Except as otherwise provided in the Act, the Registrar shall allow fifteen days' time to the person or company which has filed the application or e-Form or document under

sub-rule (1) for furnishing further information or for

rectification of the defects or incompleteness or for re-submission of such application or e-form or document.

(4) In case where such further information called for has not been provided or has been furnished partially or defects or incompleteness has not been rectified or has been rectified partially or has not been rectified as required within the period allowed under sub-rule (3), the Registrar shall either reject or treat the application or e-form or document, as the case may be, as invalid in the electronic record, and shall inform the person or company, as the case may be, in the manner as specified in sub-rule (2).

(5) Where any document has been recorded as invalid by the Registrar, the document may be rectified by the person or company only by fresh filing along with payment of fee and additional fee, as applicable at the time of fresh filing, without prejudice to any other liability under the Act.

(6) In case the Registrar finds any e-form or document filed under Straight Through Process as defective or incomplete in any respect, at any time *suo-motu* or on receipt of information or complaint from any source at any time, he shall treat the e-form or document as defective in the electronic registry and shall also issue a notice pointing out the defects or incompleteness in the e-Form or document at the last intimated e-mail address of the person or the company which has filed the document, calling upon the person or company to file the e-Form or document afresh along with fee and additional fee, as applicable at the time of actual re-filing, after rectifying the defects or incompleteness within a period of thirty days from the date of the notice:

Provided that in case the e-mail address of the person or the company in question is not available, the intimation shall be given by the Registrar by post at the last intimated registered office address of the company or the last intimated address of the person, as the case may be and the Registrar shall preserve the facts of the intimation in the electronic record.

11. Vacation or removal of directors.-

(1) In the event of vacation or removal of directors before approving or invalidating **Form No DIR-12**, the Registrar shall verify the documents as to correctness of contents and whether adequate supporting documents namely, copy of board resolution, copy of notices sent for calling board meeting or copy of minutes of board of directors reflecting voted for or against.

(2) If the Registrar on verification of documents further finds that the company has violated any of the provisions of the Act or rules, he shall refer the matter to the Regional Director concerned, who shall enquire the matter by giving an opportunity to the person who has been removed or vacated as director and convey the decision of the matter to the Registrar within ninety days from the date of reference to him by the Registrar.

12. Fees.-

(1) The documents required to be submitted, filed, registered or recorded or any fact or information required or authorised to be registered under the Act shall be submitted, filed, registered or recorded on payment of the fee or on payment of such additional fee as applicable, as mentioned in Table annexed to these rules.

(2) For the purpose of filing the documents or applications for which no e- form is prescribed under the various rules prescribed under the Act, the document or application shall be filed through **Form No.GNL.1** or **GNL.2** along with fee as applicable and in case a single form is prescribed for multiple purposes, the fee shall be paid for each of the purposes contained in the single form.

13. Mode of Payment.- The fees, charges or other sums payable for filing any application, form, return or any other document in pursuance of the Act or any rule made thereunder shall be paid by means of credit card; or internet banking; or remittance at the counter of the authorised banks or any other mode as approved by the Central Government.

14. Inspection, production and evidence of documents kept by Registrar.- The inspection of the documents maintained in the electronic registry so set up in pursuance of rule 9 and which are otherwise available for inspection under the Act or rules made thereunder, shall be made by any person in electronic form.

15. Inspection of documents.- Any person may –

- (a) inspect any document kept by the Registrar, being documents filed or registered by him in pursuance of this Act or the Companies Act, 1956 (1 of 1956) or making a record of any fact required or authorised to be recorded or registered in pursuance of this Act, on payment for each inspection of fee.
- (b) require a certificate of incorporation of any company, or a copy or extract of any other document or any part of any other document to be certified by the Registrar, on payment of fee.

FORM NO. GNL-1
[Pursuant to rule 12(2) of
the Companies (Registration Offices
and Fees) Rules, 2014]

Form for filing an application
with Registrar of Companies

Form Language English HINDI

Note - All* fields marked in * are to be mandatorily filled.

1. * Category of applicant
2. * Name of office of the Registrar of Companies (RoC) to which application is being made
3. (a) Corporate identity number (CIN) or foreign company registration number (FCRN) of the company or Form INC-1 reference number (Service request number (SRN) of Form INC-1)
(b) Global location number (GLN) of company
4. (a) Name of the company

(b) Address of the registered office or of the principal place of business in India of the company

(c) e-mail ID of the company
5. Details of applicant (in case category is others)
 - (a) Name
 - (b) Address Line I
 Line II
 - (c) ity
 - (d) State
 - (e) ISO country code
 - (f) Country
 - (g) Pin code
 - (h) e-mail ID
6. *Application filed for
 - Compounding of offences
 - Extension of period of annual general meeting by three months
 - Extending the period of annual accounts*
 - Application for dormant status
 - Scheme of arrangement, amalgamation etc.
 - Normalising a dormant company
 - Others

*** Note: - Pursuant to second proviso to clause (41) of section 2 of the Companies Act, 2013, a company existing on the commencements of the Act has to align its financial year with clause (41) of section 2 within a period of 2 years from the date of commencement of the Act. Therefore, an application for extension of the period of annual accounts can be made only by companies already existing on the commencement of the Act upto a period of 2 years of such commencement and not afterwards.**

7. If others, then specify

8.*Details of application

9. In case of application for compounding of offences, provide the following details

(a) Whether application for compounding offence is filed in respect of

Company Director Manager or secretary Other

(b) Number of person(s) for whom the application is being filed

(c) Details of person(s) for whom the application is being filed

- | | | |
|-------|----------|---|
| (i) | Category | Director identification number (DIN) or income-tax permanent account number (income-tax PAN) or passport number |
| | Name | |
| (ii) | Category | DIN or income-tax PAN or passport number |
| | Name | |
| (iii) | Category | DIN or income-tax PAN or passport number |
| | Name | |
| (iv) | Category | DIN or income-tax PAN or passport number |
| | Name | |
| (v) | Category | DIN or income-tax PAN or passport number |
| | Name | |
| (vi) | Category | DIN or income-tax PAN or passport number |
| | Name | |

(vii) Category DIN or income-tax PAN or passport number

Name

(viii)	Category	DIN or income-tax PAN or passport number
	Name	

(d) Whether application is being filed

Suo-motu In pursuance to notice received from RoC or any other competent authority

(e) Notice number and date of notice

(f) Section for which application is being filed

(g) Brief particulars as to how the default has been made good

10. In case of application is made for extension of period of an AGM or annual accounts, mention financial (DD/MM/YYYY) year end date in respect of which the application is being filed

11.(a) Service request number of Form
MGT- 14

(b) Date of passing special or ordinary resolution (DD/MM/YYYY)

(c) Date of filing Form MGT-14 (DD/MM/YYYY)

12. Particulars of payment of stamp duty

Total number of stamp duty payment(s) for which details to be entered

State or Union territory in respect of which stamp duty is paid	
Total amount of stamps or stamp paper (in Rs.)	

Particulars of instrument(s) on which stamp duty is paid	16
--	----

Mode of payment of stamp duty

Name of vendor authorised to collect stamp duty or
to sell stamp papers on behalf of the Government

Serial number of stamps or stamp paper

Registration number of vendor

Date of purchase of stamps or stamp paper

(DD/MM/YYYY)

Place of purchase of stamps or stamp paper

**FORM NO.
GNL-2**

Form for submission of documents with the
Registrar

[Pursuant to the rule 12(2) of the Companies
(Registration Offices and Fees) Rules, 2014]

Form Language English HINDI

Note - All fields marked in * are to be mandatorily filled.

1(a). *Corporate identity number (CIN) of company

Pre-Fill

(b). Global location number (GLN) of company

2 (a). Name of the company

(b). Address of the
registered office of
the company

4. *Please indicate the document being filed

- Prospectus
Information Memorandum
Private placement offer letter
Record of a private placement offer to be kept by the company
Circular for inviting deposits
Circular in the form of advertisement for inviting deposits
Return of deposits

Declaration of
Solvency

- Form 149 of the Companies (Court) Rules,
1959 Form 152 of the Companies (Court)
Rules, 1959 Form 153 of the Companies
(Court) Rules, 1959 Form 154 of the
Companies (Court) Rules, 1959 Form 156 of
the Companies (Court) Rules, 1959 Form 157
of the Companies (Court) Rules, 1959 Form
158 of the Companies (Court) Rules, 1959
Form 159 of the Companies (Court) Rules, 1959

Others

5. If Others, then specify

5.(a) Service request number of Form MGT-14

(b) Date of passing special or ordinary resolution

(DD/MM/YYYY)

(c) Date of filing Form MGT-14

(DD/MM/YYYY)

6. Section(s) of the Companies Act, 2013 or Companies Act, 1956 under which the document is being filed

7.* Details of the documents being filed

8. Date of event (DD/MM/YYYY)

9. Financial year to which the document relates

(a) From (DD/MM/YYYY) (b) To (DD/MM/YYYY)

Attachments

- 1. Copy of prospectus or information memorandum or private placement offer letter or record of private to be kept by the company Attach
- 2. Form 149 or form 152 or form 153 or form 154 or form 156 or form 157 or form 158 or form 159 of the Companies (Court) Rules, 1959 Attach
- 3. Form SH. 9 Declaration of solvency Attach
- 4. Return of deposits or circular for inviting deposits or circular in the form of advertisement for inviting deposits Attach
- 5. Optional attachment(s) - if any Attach

Verification

List of attachments

To the best of my knowledge and belief, the information given in this form and its attachments is correct and complete.
I have been authorised by the board of directors' resolution dated * (DD/MM/YYYY) to sign and submit this form.

To be digitally signed by

Managing director or director or manager or secretary or CEO/CFO of the company
Designation
Director identification number of the director or membership number of the secretary or DIN/PAN of Manager/CEO/CFO

Remove attachment

Verification

To the best of my/our knowledge and belief, the information given in this form and its attachments is correct and complete. I am/ We are duly authorised to sign and submit this form.

To be digitally signed by

Liquidators of the company

Modify

Check Form

Prescrutiny

Submit

For office use only:

This e-Form is hereby registered

Digital signature of the authorising officer

Submit to BO

RULES ON CHAPTER XXVI

NIDHI

G.S.R. (E).- In exercise of the powers conferred under sub-section (1) of section 406 read with sub-sections (1) and (2) of 469 of the Companies Act, 2013, the Central Government hereby makes the following rules, namely:-

1. Short title and commencement. - (1) These Rules may be called Nidhi Rules, 2014.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Application.- These rules shall apply to,-

(a) every company which had been declared as a *Nidhi* or Mutual Benefit Society under sub-section (1) of section 620A of the Companies Act, 1956;

(b) every company functioning on the lines of a *Nidhi* company or Mutual Benefit Society but has either not applied for or has applied for and is awaiting notification to be a *Nidhi* or Mutual Benefit Society under sub-section (1) of section 620A of the Companies Act, 1956; and

(c) every company incorporated as a *Nidhi* pursuant to the provisions of section 406 of the Act.

3. Definitions.- (1) In these rules, unless the context otherwise requires,-

(a) "Act" means the Companies Act, 2013 (18 of 2013);

(b) "Doubtful Asset" means a borrowal account which has remained a non-performing asset for more than two years but less than three years;

(c) "Loss Asset" means a borrowal account which has remained a non-performing asset for more than three years or where in the opinion of the Board, a shortfall in the recovery of the loan account is expected because the documents executed may become invalid if subjected to legal process or for any other reason;

(d) "Net Owned Funds" means the aggregate of paid up equity share capital and free reserves as reduced by accumulated losses and intangible assets appearing in the last audited balance sheet:

Provided that the amount representing the proceeds of issue of preference shares shall not be included for calculating Net Owned Funds.

(e) "Non-Performing Asset" means a borrowal account in respect of which interest income or instalment of loan towards repayment of principal amount has remained unrealised for twelve months;

(f) "Standard Asset" means the asset in respect of which no default in repayment of principal or payment of interest has occurred or is perceived and which has neither shown signs of any problem relating to repayment of principal sum or interest nor does it carry more than normal risk attached to the business;

(g) "Sub-Standard Asset" means a borrowal account which is a non performing asset:

Provided that reschedulement or renegotiation or rephasing of the loan instalment or interest payment shall not change the classification of an asset unless the borrowal account has satisfactorily performed for at least twelve months after such reschedulement or renegotiation or rephasing.

(2) Words and expressions used herein, but not defined in these rules and defined in the Act or in the Companies (Specification of definitions details) Rules, 2014 shall have the same meaning as assigned to them in the Act or in the said Rules.

4. Incorporation and incidental matters.- (1) A *Nidhi* to be incorporated under the Act shall be a public company and shall have a minimum paid up equity share capital of five lakh rupees.

(2) On and after the commencement of the Act, no *Nidhi* shall issue preference shares.

(3) If preference shares had been issued by a *Nidhi* before the commencement of this Act, such preference shares shall be redeemed in accordance with the terms of issue of such shares.

(4) Except as provided under the proviso to sub-rule (e) to rule 6, no *Nidhi* shall have any object in its Memorandum of Association other than the object of cultivating the habit of thrift and savings amongst its members, receiving deposits from, and lending to, its members only, for their mutual benefit.

(5) Every Company incorporated as a "*Nidhi*" shall have the last words 'Nidhi Limited' as part of its name.

5. Requirements for minimum number of members, net owned fund etc.-

(1) Every *Nidhi* shall, within a period of one year from the commencement of these rules, ensure that it has-

- (a) not less than two hundred members;
- (b) Net Owned Funds of ten lakh rupees or more;
- (c) unencumbered term deposits of not less than ten per cent. of the outstanding deposits as specified in rule 14; and
- (d) ratio of Net Owned Funds to deposits of not more than 1:20.

(2) Within ninety days from the close of the first financial year after its incorporation and where applicable, the second financial year, *Nidhi* shall file a return of statutory compliances in Form **NDH-1** along with such fee as provided in Companies (Registration Offices and Fees) Rules, 2014 with the Registrar duly certified by a company secretary in practice or a chartered accountant in practice or a cost accountant in practice.

(3) If a *Nidhi* is not complying with clauses (a) or (d) of sub-rule (1) above, it shall within thirty days from the close of the first financial year, apply to the Regional Director in Form **NDH-2** along with fee specified in Companies

(Registration Offices and Fees) Rules, 2014 for extension of time and the Regional Director may consider the application and pass orders within thirty days of receipt of the application.

Explanation.- For the purpose of this rule "Regional Director" means the person appointed by the Central Government in the Ministry of Corporate Affairs as a Regional Director;

(4) If the failure to comply with sub-rule (1) of this rule extends beyond the second financial year, *Nidhi* shall not accept any further deposits from the commencement of the second financial year till it complies with the provisions contained in sub-rule (1), besides being liable for penal consequences as provided in the Act.

6. General restrictions or prohibitions.- No *Nidhi* shall-

(a) carry on the business of chit fund, hire purchase finance, leasing finance, insurance or acquisition of securities issued by any body corporate;

(b) issue preference shares, debentures or any other debt instrument by any name or in any form whatsoever;

(c) open any current account with its members;

(d) acquire another company by purchase of securities or control the composition of the Board of Directors of any other company in any manner whatsoever or enter into any arrangement for the change of its management, unless it has passed a special resolution in its general meeting and also obtained the previous approval of the Regional Director having jurisdiction over such *Nidhi*;

Explanation.- For the purposes of this sub-rule, "control" shall have the same meaning assigned to it in clause (27) of section 2 of the Act;

(e) carry on any business other than the business of borrowing or lending in its own name:

Provided that *Nidhis* which have adhered to all the provisions of these rules may provide locker facilities on rent to its members subject to the

rental income from such facilities not exceeding twenty per cent. of the gross income of the *Nidhi* at any point of time during a financial year.

- (f) accept deposits from or lend to any person, other than its members;
- (g) pledge any of the assets lodged by its members as security;
- (h) take deposits from or lend money to any body corporate;
- (i) enter into any partnership arrangement in its borrowing or lending activities;
- (j) issue or cause to be issued any advertisement in any form for soliciting deposit:

Provided that private circulation of the details of fixed deposit schemes among the members of the *Nidhi* carrying the words "for private circulation to members only" shall not be considered to be an advertisement for soliciting deposits.

- (k) pay any brokerage or incentive for mobilising deposits from members or for deployment of funds or for granting loans.

7. Share capital and allotment.- (1) Every *Nidhi* shall issue equity shares of the nominal value of not less than ten rupees each:

Provided that this requirement shall not apply to a company referred to in sub-rules (a) and (b) of rule 2.

- (2) No service charge shall be levied for issue of shares.

(3) Every *Nidhi* shall allot to each deposit holder at least a minimum of ten equity shares or shares equivalent to one hundred rupees:

Provided that a savings account holder and a recurring deposit account holder shall hold at least one equity share of rupees ten.

8. Membership.- (1) A *Nidhi* shall not admit a body corporate or trust as a member.

(2) Except as otherwise permitted under these rules, every *Nidhi* shall ensure that its membership is not reduced to less than two hundred members at any time.

(3) A minor shall not be admitted as a member of *Nidhi*:

Provided that deposits may be accepted in the name of a minor, if they are made by the natural or legal guardian who is a member of *Nidhi*.

9. Net owned funds.- Every *Nidhi* shall maintain Net Owned Funds (excluding the proceeds of any preference share capital) of not less than ten lakh rupees or such higher amount as the Central Government may specify from time to time.

10. Branches.- (1) A *Nidhi* may open branches, only if it has earned net profits after tax continuously during the preceding three financial years.

(2) Subject to the provisions contained in sub-rule (1), a *Nidhi* may open up to three branches within the district.

(3) If a *Nidhi* proposes to open more than three branches within the district or any branch outside the district, it shall obtain the prior permission of the Regional Director and an intimation is to be given to the Registrar about opening of every branch within thirty days of such opening.

(4) No *Nidhi* shall open branches or collection centres or offices or deposit centres, or by whatever name called outside the State where its registered office is situated.

(5) No *Nidhi* shall open branches or collection centres or offices or deposit centres, or by whatever name called unless financial statement and annual return (up to date) are filed with the Registrar.

(6) A *Nidhi* shall not close any branch unless it-

(a) publishes an advertisement in a newspaper in vernacular language in the place where it carries on business at least thirty days prior to such closure, informing the public about such closure;

(b) fixes a copy of such advertisement or a notice informing such closure of the branch on the notice board of *Nidhi* for a period of at least thirty days from the date on which advertisement was published under clause (a) ; and

(c) gives an intimation to the Registrar within thirty days of such closure.

11. Acceptance of deposits by *Nidhis*.- (1) A *Nidhi* shall not accept deposits exceeding twenty times of its Net Owned Funds (NOF) as per its last audited financial statements.

(2) In the case of companies covered under clauses (a) and (b) of rule 2 and existing on or before 26th July, 2001 and which have accepted deposits in excess of the aforesaid limits, the same shall be restored to the prescribed limit by increasing the Net Owned Funds position or alternatively by reducing the deposit according to the table given below:

TABLE

Ratio of Net Owned Funds to Deposits (as on 31.3. 2013)	Date by which the company has to achieve prescribed ceiling of 1:20
a) More than 1:20 but upto 1:35	By 31.3. 2015
b) More than 1:35 but upto 1:45	By 31.3. 2016
c) More than 1:45	By 31.3. 2017

(3) The companies which are covered under the Table in sub-rule (2) above shall not accept fresh deposits or renew existing deposits if such acceptance or renewal leads to violation of the prescribed ratio.

(4) The ratio specified in sub-rule (2) above shall also apply to incremental deposits.

12. Application form for deposit.- (1) Every application form for placing a deposit with a *Nidhi* shall contain the following particulars, namely:-

- (a) Name of *Nidhi*;
- (b) Date of incorporation of *Nidhi*;

- (c) The business carried on by *Nidhi* with details of branches, if any;
- (d) Brief particulars of the management of *Nidhi* (name, addresses and occupation of the directors, including DIN);
- (e) Net profits of *Nidhi* before and after making provision for tax for the preceding three financial years;
- (f) Dividend declared by *Nidhi* during the preceding three financial years;
- (g) Mode of repayment of the deposit;
- (h) Maturity period of the deposit;
- (i) Interest payable on the deposit;
- (j) The rate of interest payable to the depositor in case the depositor withdraws the deposit prematurely;
- (k) The terms and conditions subject to which the deposit may be accepted or renewed;
- (l) A summary of the financials of the company as per the latest two audited financial statements as given below:
 - (i) Net Owned Funds
 - (ii) Deposits accepted
 - (iii) Deposits repaid
 - (iv) Deposits claimed but remaining unpaid
 - (v) Loans disbursed against-
 - (a) immovable property;
 - (b) deposits; and
 - (c) gold and jewellery
 - (vi) Profit before tax
 - (vii) Provision for tax
 - (viii) Profit after tax
 - (ix) Dividend per share
- (m) any other special features or terms and conditions subject to which the deposit is accepted or renewed.

(2) The application form shall also contain the following statements, namely:-

(a) in case of non- payment of the deposit or part thereof as per the terms and conditions of such deposit, the depositor may approach the Registrar of companies having jurisdiction over *Nidhi*;

(b) in case of any deficiency of *Nidhi* in servicing its depositors, the depositor may approach the National Consumers Disputes Redressal Forum, the State Consumers Disputes Redressal Forum or District Consumers Disputes Redressal Forum, as the case may be, for redressal of his relief;

(c) a declaration by the Board of Directors to the effect that the financial position of *Nidhi* as disclosed and the representations made in the application form are true and correct and that *Nidhi* has complied with all the applicable rules;

(d) a statement to the effect that the Central Government does not undertake any responsibility for the financial soundness of *Nidhi* or for the correctness of any of the statement or the representations made or opinions expressed by *Nidhi*;

(e) the deposits accepted by *Nidhi* are not insured and the repayment of deposits is not guaranteed by either the Central Government or the Reserve Bank of India; and

(f) a verification clause by the depositor stating that he had read and understood the financial and other particulars furnished and representations made by *Nidhi* in his application form and after careful consideration he is making the deposit with *Nidhi* at his own risk and volition.

(3) Every *Nidhi* shall obtain proper introduction of new depositors before opening their accounts or accepting their deposits and keep on its record the evidence on which it has relied upon for the purpose of such introduction.

(4) For the purposes of introduction of depositors, a *Nidhi* shall obtain documentary evidence of the depositor in the form of proof of identity and address as under:

(a) Proof of Identity (any one of the following)

- (i) Passport
- (ii) Unique Identification Number
- (iii) Income-tax PAN card
- (iv) Elector Photo Identity Card
- (v) Driving licence
- (vi) ration card

(b) Proof of address (any one of the following)

- (i) Passport
- (ii) Unique Identification Number
- (iii) Elector Photo Identity Card
- (iv) Driving licence
- (v) Ration card
- (vi) telephone bill
- (vii) Bank account statement
- (viii) electricity bill

(documents referred to serial numbers (vi), (vii) and (viii) above shall not be more than two months old)

13. Deposits.- (1) The fixed deposits shall be accepted for a minimum period of six months and a maximum period of sixty months.

(2) Recurring deposits shall be accepted for a minimum period of twelve months and a maximum period of sixty months.

(3) In case of recurring deposits relating to mortgage loans, the maximum period of recurring deposits shall correspond to the repayment period of such loans granted by *Nidhi*.

(4) The maximum balance in a savings deposit account at any given time qualifying for interest shall not exceed one lakh rupees at any point of time and the rate of interest shall not exceed two per cent. above the rate of interest payable on savings bank account by nationalised banks.

(5) A *Nidhi* may offer interest on fixed and recurring deposits at a rate not exceeding the maximum rate of interest prescribed by the Reserve Bank of India which the Non-Banking Financial Companies can pay on their public deposits.

(6) A fixed deposit account or a recurring deposit account shall be foreclosed by the depositor subject to the following conditions, namely:-

(a) a *Nidhi* shall not repay any deposit within a period of three months from the date of its acceptance;

(b) where at the request of the depositor, a *Nidhi* repays any deposit after a period of three months, the depositor shall not be entitled to any interest up to six months from the date of deposit;

(c) where at the request of the depositor, a *Nidhi* makes repayment of a deposit before the expiry of the period for which such deposit was accepted by *Nidhi*, the rate of interest payable by *Nidhi* on such deposit shall be reduced by two per cent. from the rate which *Nidhi* would have ordinarily paid, had the deposit been accepted for the period for which such deposit had run:

Provided that in the event of death of a depositor, the deposit may be repaid prematurely to the surviving depositor or depositors in the case of joint holding with survivor clause, or to the nominee or to legal heir with interest up to the date of repayment at the rate which the company would have ordinarily paid, had such deposit been accepted for the period for which such deposit had run.

14. Un-encumbered term deposits.- Every *Nidhi* shall invest and continue to keep invested, in unencumbered term deposits with a scheduled commercial bank (other than a co-operative bank or a regional rural bank), or post office deposits in its own name an amount which shall not be less than ten per cent. of the deposits outstanding at the close of business on the last working day of the second preceding month:

Provided that in cases of unforeseen commitments, temporary withdrawal may be permitted with the prior approval of the Regional Director for the purpose of repayment to depositors, subject to such conditions and time limit which may be specified by the Regional Director to ensure restoration of the prescribed limit of ten per cent.

15. Loans.- (1) A *Nidhi* shall provide loans only to its members.

(2) The loans given by a *Nidhi* to a member shall be subject to the following limits, namely:-

(a) two lakh rupees, where the total amount of deposits of such *Nidhi* from its members is less than two crore rupees;

(b) seven lakh fifty thousand rupees, where the total amount of deposits of such *Nidhi* from its members is more than two crore rupees but less than twenty crore rupees;

(c) twelve lakh rupees, where the total amount of deposits of such *Nidhi* from its members is more than twenty crore rupees but less than fifty crore rupees; and

(d) fifteen lakh rupees, where the total amount of deposits of such *Nidhi* from its members is more than fifty crore rupees:

Provided that where a *Nidhi* has not made profits continuously in the three preceding financial years, it shall not make any fresh loans exceeding fifty per cent. of the maximum amounts of loans specified in clauses (a), (b), (c) or (d).

Provided further that a member shall not be eligible for any further loan if he has borrowed any earlier loan from the *Nidhi* and has defaulted in repayment of such loan.

(3) For the purposes of sub-rule (2), the amount of deposits shall be calculated on the basis of the last audited annual financial statements.

(4) A *Nidhi* shall give loans to its members only against the following securities, namely:-

(a) gold, silver and jewellery:

Provided that the repayment period of such loan shall not exceed one year.

(b) immovable property:

Provided that the total loans against immovable property [excluding mortgage loans granted on the security of property by registered mortgage, being a registered mortgage under section 69 of the Transfer of Property Act, 1882 (IV of 1882)] shall not exceed fifty per cent. of the overall loan outstanding on the date of approval by the board, the individual loan shall not exceed fifty per cent. of the value of property offered as security and the period of repayment of such loan shall not exceed seven years.

(c) fixed deposit receipts, National Savings Certificates, other Government Securities and insurance policies:

Provided that such securities duly discharged shall be pledged with *Nidhi* and the maturity date of such securities shall not fall beyond the loan period or one year whichever is earlier:

Provided further that in the case of loan against fixed deposits, the period of loan shall not exceed the unexpired period of the fixed deposits.

16. Rate of interest.- The rate of interest to be charged on any loan given by a *Nidhi* shall not exceed seven and half per cent. above the highest rate of interest offered on deposits by *Nidhi* and shall be calculated on reducing balance method:

Provided that *Nidhi* shall charge the same rate of interest on the borrowers in respect of the same class of loans and the rates of interest of all classes of loans shall be prominently displayed on the notice board at the registered office and each branch office of *Nidhi*.

17. Rules relating to Directors. (1) The Director shall be a member of *Nidhi*.

(2) The Director of a *Nidhi* shall hold office for a term up to ten consecutive years on the Board of *Nidhi*.

(3) The Director shall be eligible for re-appointment only after the expiration of two years of ceasing to be a Director.

(4) Where the tenure of any Director in any case had already been extended by the Central Government, it shall terminate on expiry of such extended tenure.

(5) The person to be appointed as a Director shall comply with the requirements of sub-section (4) of section 152 of the Act and shall not have been disqualified from appointment as provided in section 164 of the Act.

18. Dividend.- A *Nidhi* shall not declare dividend exceeding twenty five per cent. or such higher amount as may be specifically approved by the Regional Director for reasons to be recorded in writing and further subject to the following conditions, namely:-

- (a) an equal amount is transferred to General Reserve;
- (b) there has been no default in repayment of matured deposits and interest;
and
- (c) it has complied with all the rules as applicable to *Nidhis*.

19. Auditor:- (1) No *Nidhi* shall appoint or re-appoint an individual as auditor for more than one term of five consecutive years.

(2) No *Nidhi* shall appoint or re-appoint an audit firm as auditor for more than two terms of five consecutive years;

Provided that an auditor (whether an individual or an audit firm) shall be eligible for subsequent appointment after the expiration of two years from the completion of his or its term.

Explanation: For the purposes of this proviso:

(i) in case of an auditor (whether an individual or audit firm), the period for which he or it has been holding office as auditor prior to the commencement of these rules shall be taken into account in calculating the period of five consecutive years or ten consecutive years, as the case may be;

(ii) appointment includes re-appointment.

20. Prudential norms.- (1) Every *Nidhi* shall adhere to the prudential norms for revenue recognition and classification of assets in respect of mortgage loans or jewel loans as contained hereunder.

(2) Income including interest or any other charges on non-performing assets shall be recognised only when it is actually realised and any such income recognised before the asset became non-performing and which remains unrealised in a year shall be reversed in the profit and loss account of the immediately succeeding year.

(3) (a) In respect of mortgage loans, the classification of assets and the provisioning required shall be as under:

NATURE OF ASSET	PROVISION REQUIRED
Standard Asset	No provision
Sub-standard Asset	10% of the aggregate outstanding amount
Doubtful Asset	25% of the aggregate outstanding amount
Loss Asset	100% of the aggregate outstanding amount

Provided that a *Nidhi* may make provision for exceeding the percentage specific herein.

(b) The estimated realisable value of the collateral security to which a *Nidhi* has valid recourse may be reduced from the aggregate outstanding amount, if the proceedings for the sale of the mortgaged property have been initiated in a court of law within the previous two years of the interest, income or instalment remaining unrealised.

(4) In case of companies which were incorporated on or before 26-07- 2001, such companies shall make provisions in respect of loans disbursed and outstanding as on 31-03-2002 for income reversal and non-performing assets as per table given below:

For the year ended	Extent of provision
31-03- 2015	Un-provided balance on equal basis over the three
31-03- 2016	

31-03- 2017	years as specified in the preceding column.
-------------	---

(5) (a) The Notes on the financial statements of a year shall disclose-

- (i) the total amount of provisions, if any, to be made on account of income reversal and non-performing assets remaining unrealised;
- (ii) the cumulative amount provided till the previous year;
- (iii) the amount provided in the current year; and
- (iv) the balance amount to be provided.

(b) Such disclosure shall continue to be made until the entire amount to be provided has been provided for.

(6) In respect of loans against gold or jewellery-

- (a) the aggregate amount of loan outstanding against the security of gold or jewellery shall either be recovered or renewed within three months from the due date of repayment;
- (b) if the loan is not recovered or renewed and the security is not sold within the aforesaid period of three months, the company shall make provision in the current year's financial statements to the extent of unrealised amount or the aggregate outstanding amount of loan including interest as applicable;
- (c) no income shall be recognised on such loans outstanding after the expiry of the three months period specified in (a) above or sale of gold or jewellery, whichever is earlier; and
- (d) the loan to value ratio shall not exceed 80 percent.

Explanation.- For the purposes of this rule, the term 'loan to value ratio' means the ratio between the amount of loan given and the value of gold or jewellery against which such loan is given.

21. Filing of half yearly return.- Every company covered under rule 2 shall file half yearly return with the Registrar in Form **NDH-3** along with such fee as provided in Companies (Registration Offices and Fees) Rules, 2014 within thirty 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.

22. Auditor's certificate.-The Auditor of the company shall furnish a certificate every year to the effect that the company has complied with all the provisions contained in the rules and such certificate shall be annexed to the audit report and in case of non-compliance, he shall specifically state the rules which have not been complied with.

23. Power to enforce compliance.- (1) For the purposes of enforcing compliance with these rules, the Registrar of companies may call for such information or returns from *Nidhi* as he deems necessary and may engage the services of chartered accountants, company secretaries in practice, cost accountants, or any firm thereof from time to time for assisting him in the discharge of his duties.

(2) In respect of any *Nidhi* which has violated these rules or has failed to function in terms of the Memorandum and Articles of Association, the concerned Regional Director may appoint a Special Officer to take over the management of *Nidhi* and such Special Officer shall function as per the guidelines given by such Regional Director:

Provided that an opportunity of being heard shall be given to the concerned *Nidhi* by the Regional Director before appointing any Special Officer.

24. Penalty for non-compliance.- If a company falling under rule 2 contravenes any of the provisions of the rules prescribed herein, the

company and every officer of the company who is in default shall be punishable with fine which may extend to five thousand rupees, and where the contravention is a continuing one, with a further fine which may extend to five hundred rupees for every day after the first during which the contravention continues.

been made to Registrar Yes
 No

If yes, SRN of the application

6. Paid up equity share capital
Free reserves

Less: Accumulated Losses
Other intangible assets
(give breakup)

Net Owned Funds

7. Unencumbered Term Deposits

(See rule 14)

(a) (i) deposit(s) in scheduled commercial
Banks(in Rs)

(ii) Deposits in Post Office(in Rs)

Total unencumbered term deposits

(b) deposits outstanding at the close of
business on the last working day of the
second preceding month:

(c) Percentage of (a)/(b):

8. Ratio of Net Owned Funds to Deposits:

Verification

I am authorised by the Board of Directors of the Company vide resolution

no..... dated..... to sign this form and declare that all the requirements of Companies Act, 2013 (18 of 2013) and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed. It is hereby further certified that the professional (Name and Type i.e. C.A./CS/CWA/ to Given) certifying this form has been duly engaged for this purpose.

To be digitally signed by

Designation (to be given)

DIN of the person signing the form

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 (18 of 2013) and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original records maintained by the Company (name of Nidhi) which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that;

- a. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 (18 of 2013) and were found to be in order;
- b. All the required attachments have been completely and legibly attached to this form;

Signature

Chartered Accountant/Cost Accountant/Company Secretary in practice
whether Associate or Fellow

Membership No. and also CP No.

Note:

This eform has been taken on file maintained by the Registrar of companies through electronic mode and on the basis of statement of correctness given by the filing company. Attention is also drawn to provisions of section 448 of the Act which provide for punishment for false statement and certification.

Form NDH-2

Application for extension of Time

(Pursuant to sub-rule (3) of rule 5 of Nidhi Rules, 2014)

The Regional Director
Ministry of Corporate Affairs,
(respective jurisdiction)

1. Corporate Identification Number (CIN) of Nidhi :
2. (a) Name of the Nidhi:
(b) Address of the registered office :
(c) E-mail id, if any:
(d) Phone Number:
3. Date of Incorporation :
4. Application filed for : extension of time for complying with rule
5(1)(a)
5(1)(d)
5. Position as at the end of the previous financial year
(based on audited financial statement)
 - (a) Number of members
 - (b) Ratio of Net Owned Funds to Deposits

6. Period for which extension is sought for complying with the requirement of

(a) Rule 5(1)(a) or

(b) Rule 5(1)(d) or

(c) Both (a) & (b) above

7. Reasons for not complying with the requirements of rule 5(1)(a) and/or rule 5(1)(d)

8. Details of application(in brief)

(Box to be provided)

Verification

I am authorized by the Board of Directors of the Company vide resolution no..... dated..... to sign this form and declare that all the requirements of Companies Act, 2013 (18 of 2013) and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

To be digitally signed by

Designation (to be given)

DIN of the person signing the form

Attachments:

1. Board resolution
2. Detailed application
3. Audited financial statements(last available)
4. Reasons and justification for the application

Note:

Attention is also drawn to provisions of section 448 which provide for punishment for false statement and certification.

For office use only: E-form Service Request Number (SRN)..... E-form filing date....

Digital signature of the authorising officer

This e-form is hereby approved/rejected

Date of signing

FORM NDH-3

(Pursuant to rule 21 of Nidhi Rules, 2014)

HALF YEARLY RETURN

(All information shall be furnished for the half year ended 30th September and 31st March of every year; wherever space is not sufficient, separate sheet containing the required details shall be attached)

1. Name of the Nidhi

2. CIN

3. Registered office

4. Branch details

- (i) Total Number of branches
- (ii) Names and addresses of branches within the district
- (iii) Names and addresses of branches outside the District, if any
- (iv) Number of branches opened during the half year and their addresses
- (v) Number of branches closed during the half year and their addresses

5. Membership

- (a) Total number of members at the beginning of the half-year
- (b) Number of persons admitted as members during the half year
- (c) Number of persons who have ceased to be members during the half year
- (d) Total number of members at the end of the half year

6. Deposits (Amount in Rs)

Nature of deposits	Balance of deposits at the beginning of the half year	Received during the half year	Repaid during the half year	Balance of deposits at the end of the half year
Fixed Deposit				
Recurring Deposit				
Savings Deposit				
Cumulative Deposit				
Others, if any (specify)				
TOTAL				

7. Loans (Amount in Rs)

Nature of Loans	Balance of Loan at the beginning of the half year	Disbursed during the half year	Realized during the half year	Balance of Loans at the end of the half year
Loans against immovable property				
Loans against Jewels				
Loans against Deposits				
Other loans, if any (specify security)				
Loans to employees				
TOTAL				

8. Details relating to litigation, if any.

	At the beginning of the half year		Filed during the half year		Disposed off during the half year		Outstanding at the end of the half year	
	No: of cases	Amount (Rs)	No: of cases	Amount (Rs)	No: of cases	Amount (Rs)	No: of cases	Amount (Rs)
Suit filed accounts								

9. Financial summary:

- (i) Ratio of Net Owned Funds to Deposits
- (ii) Total amount of unencumbered Term Deposits(Rs)
- (iii) Names and addresses of the Scheduled Commercial Bank/Post Office where such deposits have been Placed, with the amount of deposit in each.
- (iv) Percentage of unencumbered Term Deposits to the total deposits outstanding
- (v) Paid up share capital(total)
- (vi) Amount of paid up Preference Share capital
 - (a) Outstanding at the beginning of the half year
 - (b) Redeemed during the period
 - (c) Outstanding at the end of the half year

Verification

I am authorized by the Board of Directors of the Company vide resolution no..... dated..... to sign this form and declare that all the requirements

of Companies Act, 2013 (18 of 2013) and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed. It is hereby further certified that the professional (Name and Type i.e. C.A/CS/CWA/ to Given) certifying this form has been duly engaged for this purpose.

To be digitally signed by

Designation (to be given)

DIN of the person signing the form

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 (18 of 2013) and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original records maintained by the Company (name of Nidhi) which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that;

- a. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
- b. All the required attachments have been completely and legibly attached to this form;
- c. It is understood that I shall be liable for action under Section 448 of the

Companies Act, 2013 for wrong certification, if any found at any stage.

Signature

Chartered Accountant/ Cost Accountant/Company Secretary in practice
whether Associate or Fellow

Membership No. and also CP No.

Note: This eform has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the filing company. Attention is also drawn to provisions of Section 448 which provide for punishment for false statement and certification.

RULES ON CHAPTER XXIX (I)

ADJUDICATION OF PENALTIES

G.S.R. (E).- In exercise of the powers conferred by section 454 read with section 469 of the Companies Act, 2013, the Central Government hereby makes the following rules, namely:-

1. Short title and commencement. - (1) These rules may be called the Companies (Adjudication of Penalties) Rules, 2014.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions. (1) In these rules, unless the context otherwise requires,-

(a) "Act" means the Companies Act, 2013 (18 of 2013);

(b) "Annexure" means the Annexure enclosed to these Rules;

(c) "Fees" means fees as prescribed in the Companies (Registration Offices and Fees) Rules, 2014;

(d) "Form" or "e-Form" means a form set forth in Annexure to these rules which shall be used for the matter to which it relates;

(e) "Regional Director" means the person appointed by the Central Government in the Ministry of Corporate Affairs as a Regional Director;

(f) "section" means section of the Act;

(2) Words and expressions used in these rules but not defined, and defined in the Act or in the Companies (Specification of definitions details) Rules, 2014 shall have the meanings respectively assigned to them in the Act or in the said Rules.

3. Adjudication of penalties.- (1) The Central Government may appoint any of its officers, not below the rank of Registrar, as adjudicating officers for adjudging penalty under the provisions of the Act.

(2) Before adjudging penalty, the adjudicating officer shall issue a written notice to the company and to every officer of the company who is in default, to show cause, within such period as may be specified in the notice (not being less than fifteen days and more than forty five days from the date of service thereon), why the inquiry should not be held against him:

Provided that every notice issued under this sub-rule, shall clearly indicate the nature of non-compliance or default under the Act alleged to have been committed or made by such company and officer in default, as the case may be:

Provided further that the adjudicating officer may, for reasons to be recorded in writing, extend the period referred to above by a further period not exceeding fifteen days, if the company or officer (as applicable) satisfies the said officer that it has sufficient cause for not responding to the notice within the stipulated period.

(3) If, after considering the cause, if any, shown by such company or officer, the adjudicating officer is of the opinion that an inquiry should be

held, he shall issue a notice fixing a date for the appearance of such company, through its authorised representative, or officer of such company whether personally or through his authorised representative

(4) On the date fixed for hearing and after giving a reasonable opportunity of being heard to the person(s) concerned, the adjudicating officer may, subject to reasons to be recorded in writing, pass any order as he thinks fit including an order for adjournment of the hearing to a future date.

(5) Every order passed under sub-rule (4), shall be dated and signed by the adjudicating officer.

(6) The adjudicating officer shall send a copy of the order passed by it to the concerned company or officer who is in default and to the Central Government.

(7) While holding an inquiry, the adjudicating officer shall have the following powers, namely:-

(a) to summon and enforce the attendance of any person acquainted with the facts and circumstances of the case;

(b) to order for evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for or relevant to the subject matter of the inquiry.

(8) If any person fails, neglects or refuses to appear as required under sub-rule (7) before the adjudicating officer, the adjudicating officer may proceed with the inquiry in the absence of such person after recording the reasons for doing so.

(9) While adjudging quantum of penalty, the adjudicating officer shall have due regard to the following factors, namely:-

- (a) the amount of disproportionate gain or unfair advantage, wherever quantifiable, made as a result of the default;
- (b) the amount of loss caused to an investor or group of investors or creditors as a result of the default;
- (c) the repetitive nature of the default.

(10) All sums realised by way of penalties under the Act shall be credited to the Consolidated Fund of India.

4. Appeal against the order of adjudicating officer. - (1) Every appeal against the order of the adjudicating officer shall be filed in writing with the Regional Director having jurisdiction in the matter within a period of sixty days from the date of receipt of the order of adjudicating officer by the aggrieved party, in Form **ADJ** setting forth the grounds of appeal and shall be accompanied by a certified copy of the order against which the appeal is sought:

Provided that where the party is represented by an authorised representative, a copy of such authorisation in favour of the representative and the written consent thereto by such authorised representative shall also be appended to the appeal:

Provided further that an appeal in Form **ADJ** shall not seek relief(s) therein against more than one order unless the reliefs prayed for are consequential.

(2) Every appeal filed under this rule shall be accompanied by such fee as provided in the Companies (Registration Offices and Fees) Rules, 2014.

5. Registration of appeal.- (1) On the receipt of an appeal, office of the Regional Director shall endorse the date on such appeal and shall sign such endorsement.

(2) If, on scrutiny, the appeal is found to be in order, it shall be duly registered and given a serial number:

Provided that where the appeal is found to be defective, the Regional Director may allow the appellant such time, not being less than fourteen days following the date of receipt of intimation by the appellant from the Regional Director about the nature of the defects, to rectify the defects and if the appellant fails to rectify such defects within the time period allowed as above, the Regional Director may by order and for reasons to be recorded in writing, decline to register such appeal and communicate such refusal to the appellant within a period of seven days thereof:

Provided further that the Regional Director may, for reasons to be recorded in writing, extend the period referred to in the first proviso above by a further period of fourteen days if an appellant satisfies the Regional Director that the appellant had sufficient cause for not rectifying the defects within the period of fourteen days referred to in the first proviso.

6. Disposal of appeal by Regional Director.- (1) On the admission of the appeal, the Regional Director shall serve a copy of appeal upon the adjudicating officer against whose order the appeal is sought along-with a notice requiring such adjudicating officer to file his reply thereto within

such period, not exceeding twenty-one days, as may be stipulated by the Regional Director in the said notice:

Provided that the Regional Director may, for reasons to be recorded in writing, extend the period referred to in sub-rule (1) above for a further period of twenty-one days, if the adjudicating officer satisfies the Regional Director that he had sufficient cause for not being able to file his reply to the appeal within the above-said period of twenty-one days.

(2) A copy of every reply, application or written representation filed by the adjudicating officer before the Regional Director shall be forthwith served on the appellant by the adjudicating officer.

(3) The Regional Director shall notify the parties, the date of hearing of the appeal which shall not be a date earlier than thirty days following the date of such notification for hearing of the appeal.

(4) On the date fixed for hearing the Regional Director may, subject to the reasons to be recorded in writing, pass any order as he thinks fit including an order for adjournment of the hearing to a future date.

(5) In case the appellant or the adjudicating officer does not appear on the date fixed for hearing, the Regional Director may dispose of the appeal *ex-parte*:

Provided that where the appellant appears afterwards and satisfies the Regional Director that there was sufficient cause for his non- appearance, the Regional Director may make an order setting aside the *ex-parte* order and restore the appeal.

(6) Every order passed under this rule shall be dated and signed by the Regional Director.

(7) A certified copy of every order passed by the Regional Director shall be communicated to the adjudicating officer and to the appellant forthwith and to the Central Government.

*

FORM NO. ADJ



Memorandum of Appeal

[Pursuant to Section 454(5) of the companies Act, 2013 and rule 4(1) of the Companies (Adjudication of Penalties) Rules, 2014]

Form language English Hindi
Refer the instruction kit for filing the form.

**Before the Regional Director
In the matter of the Companies Act, 2013
And**

In the matter of appeal against the order made on by

1. *Category of Appellant

2. *Corporate identity number (CIN) or Foreign
Company registration number (FCRN)

Pre-fill

3. (a) Name of the company
(b) Address of the registered office or principal place of business in India

(c) email id of the company

4. Details of appellant

(a) *DIN/PAN/Passport number

Pre-fill

(b) *Name

(c) Address *Line I

Line II

(d) *City

(e) *State (f) *ISO Country Code

(g) Country

(h) *Pin Code

(i) *email id

5. * Details of the respondent

(a) Adjudicating officer

Specify 'Others'

(b) Address

6.* Section under which penalty was imposed

7.* Penalty imposed (Amount in Rupees)

8.* Reason for Penalty

9. Details of imprisonment (if any)

10. Specify the relevant Form number (if any)

11. SRN of the form specified above

12. *Synopsis of case

13.* Grounds of appeal

14.* Relief sought

15. *Interim relief sought(if any)

16. *Date of issuing certified copy of Penalty order

17. Due date by which the order has to be filed

18. Delay in days

19. Reason for delay in filing the order

20. Details of the Condonation given(if any)

21. *Jurisdiction of Regional Director

The appellant declares that the subject matter of appeal falls within the jurisdiction of the Regional Director.

Attachments

- 1. * Certified copy of the order against which appeal is sought;
- 2. Copy of authorization in favor of authorized representative;
- 3. Order of condonation of delay;
- 4 . Optional attachment(s), if any.

Attach
Attach
Attach
Attach

Declaration

- ┌ I am authorized by the Board of Directors of the Company vide resolution number Dated _____ to sign this form and declare that all the requirements of The Companies Act,2013 and the rules made thereunder.
- ┌ I am filing this form in my individual capacity as Officer in default in the captioned matter and hereby certify that all the requirements of The Companies Act, 2013 and rules made there under have been complied within respect of subject matter of this form.
- ┌ I also certify that all the information given hereinabove is true, correct and complete including the attachments to this form and nothing material has been suppressed.
- ┌ It is further declared that no other appeal, suit, civil revision or any other legal proceedings is pending before any authority on the similar matter.

*To be digitally signed by _____ DSC Box

*Category



*PAN of the Authorized representative; or DIN/PAN or passport number of the appellant; or DIN of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the Company Secretary

Note: Attention is also drawn to provisions of Section 448 and 449 which provide for punishment for false statement and punishment for false evidence respectively.

RULES ON CHAPTER XXIX(II) **(MISCELLANEOUS)**

G.S.R. (E).- In exercise of the powers conferred under section 455, sub-section (2) of section 459 and sub-section (1) of section 464 read with section 469 of the Companies Act, 2013, and in supersession of the Companies (Central Government's) General Rules and Forms, 1956 or any other rules prescribed under the Companies Act, 1956 (1 of 1956) on matters covered under these rules, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:-

1. Short title and commencement. - (1) These rules may be called the Companies (Miscellaneous) Rules, 2014.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions. (1) In these rules, unless the context otherwise requires,-

(a) "Act" means the Companies Act, 2013 (18 of 2013);

(b) "Annexure" means Annexure enclosed to these Rules;

(c) "Fees" means fees as prescribed in the Companies (Registration Offices and Fees) Rules, 2014;

(d) "Form" or "e-Form" means a form set forth in Annexure to these rules which shall be used for the matter to which it relates;

(e) "section" means section of the Act;

(2) Words and expressions used in these rules but not defined, and defined in the Act or in the Company (Specification of definitions details) Rules, 2014 shall have the meanings respectively assigned to them in the Act or in the said Rules.

3. Application for obtaining status of dormant company.- For the purposes of sub-section (1) of section 455, a company may make an application in Form **MSC-1** along with such fee as provided in the Companies (Registration Offices and Fees) Rules, 2014 to the Registrar for obtaining the status of a Dormant Company in accordance with the provisions of section 455 after passing a special resolution to this effect in the general meeting of the company or after issuing a notice to all the shareholders of the company for this purpose and obtaining consent of at least 3/4th shareholders (in value):

Provided that a company shall be eligible to apply under this rule only, if-

(i) no inspection, inquiry or investigation has been ordered or taken up or carried out against the company;

(ii) no prosecution has been initiated and pending against the company under any law;

(iii) the company is neither having any public deposits which are outstanding nor the company is in default in payment thereof or interest thereon;

(iv) the company is not having any outstanding loan, whether secured or unsecured:

Provided that if there is any outstanding unsecured loan, the company may apply under this rule after obtaining concurrence of the lender and enclosing the same with Form **MSC-1** ;

(v) there is no dispute in the management or ownership of the company and a certificate in this regard is enclosed with Form **MSC-1**;

(vi) the company does not have any outstanding statutory taxes, dues, duties etc. payable to the Central Government or any State Government or local authorities etc.;

(vii) the company has not defaulted in the payment of workmen's dues;

(viii) the securities of the company are not listed on any stock exchange within or outside India.

4. Certificate of status of dormant company.- The Registrar shall, after considering the application filed in Form **MSC-1**, issue a certificate in Form **MSC-2** allowing the status of a Dormant Company to the applicant.

5. Register of dormant companies.- The Register maintained under the portal maintained by the Ministry of Corporate Affairs on its web-site www.mca.gov.in or any other website notified by the Central Government, shall be the register for dormant companies.

6. Minimum number of directors for dormant company.- A dormant company shall have a minimum number of three directors in case of a

public company, two directors in case of a private company and one director in case of a One Person Company:

Provided that the provisions of the Act in relation to the rotation of auditors shall not apply on dormant companies.

7. Return of dormant companies.- A dormant company shall file a "Return of Dormant Company" annually, inter-alia, indicating financial position duly audited by a chartered accountant in practice in Form **MSC- 3** along with such annual fee as provided in the Companies (Registration Offices and Fees) Rules, 2014 within a period of thirty days from the end of each financial year:

Provided that the company shall continue to file the return or returns of allotment and change in directors in the manner and within the time specified in the Act, whenever the company allots any security to any person or there is any change in the directors of the company.

8. Application for seeking status of an active company.- (1) An application, under sub-section (5) of section 455, for obtaining the status of an active company shall be made in Form **MSC-4** along with fees as provided in the Companies (Registration Offices and Fees) Rules, 2014 and shall be accompanied by a return in Form **MSC-3** in respect of the financial year in which the application for obtaining the status of an active company is being filed:

Provided that the Registrar shall initiate the process of striking off the name of the company if the company remains as a dormant company for a period of consecutive five years.

(2) The Registrar shall, after considering the application filed under sub- rule (1), issue a certificate in Form **MSC-5** allowing the status of an active company to the applicant.

(3) Where a dormant company does or omits to do any act mentioned in the Grounds of application in Form **MSC-1** submitted to Registrar for obtaining the status of dormant company, affecting its status of dormant company, the directors shall within seven days from such event, file an application, under sub-rule (1) of this rule, for obtaining the status of an active company.

(4) Where the Registrar has reasonable cause to believe that any company registered as 'dormant company' under his jurisdiction has been functioning in any manner, directly or indirectly, he may initiate the proceedings for enquiry under section 206 of the Act and if, after giving a reasonable opportunity of being heard to the company in this regard, it is found that the company has actually been functioning, the Registrar may remove the name of such company from register of dormant companies and treat it as an active company.

9. Fees for application to Central Government.- For the purposes of sub-section (2) of section 459, every application which may be, or is required to be, made to the Central Government under any provision of the Act-

- (a) in respect of any approval, sanction, consent, confirmation or recognition to be accorded by that Government to, or in relation to, any matter; or
- (b) in respect of any direction or exemption to be given or granted by that Government in relation to any matter; or
- (c) in respect of any other matter,

shall be accompanied by such fee as provided in the Companies (Registration Offices and Fees) Rules, 2014.

10. Association or partnership of persons exceeding certain number. -

No association or partnership shall be formed, consisting of more than fifty persons for the purpose of carrying on any business that has for its objects the acquisition of gain by the association or partnership or by individual members thereof, unless it is registered as a company under the Act or is formed under any other law for the time being in force.

*

FORM NO. MSC.1

**Application to Registrar
for obtaining the status
of dormant company**

*[Pursuant to sub-section (1) of section
455 of The Companies Act, 2013 read
with rule 3 of the Companies
(Miscellaneous) Rules, 2014]*

Form language English Hindi
Refer the instruction kit for filing the form.

1. *Whether the company is incorporated under
 Companies Act 2013 Any previous Companies Act

2. (a) *CIN Pre-fill
(b) GLN

3. (a) Name of the company
(b) Registered office address

(c) email Id

4. Type of company

5. Date of incorporation of the company

6. Object of the company as per Memorandum of Association (MOA)

--

7. (a) *Date of passing board resolution

(b) *Date of passing special resolution

(c) *SRN of Form filed for special resolution

8. (a) *Whether the objects of the company are being regulated under any special Act
 Yes No

* (b) (i) Name of the regulatory body
(ii) Date of obtaining the approval/NOC of regulatory body for obtaining the status
of a dormant company
(iii) Order number

9. (a) *Number of directors
(b) Particulars in respect of each director

(i)	*Director identification number (DIN)		Pre-fill
(ii)	Name	<input style="width: 100%; height: 20px;" type="text"/>	
(iii)	*Designation	<input style="width: 350px; height: 20px;" type="text"/>	

(iv) *Category

10. *Grounds of application

- └ The company is formed and registered under the Companies Act, 2013 for
 - o any future project.
 - o holding an asset or intellectual property.
- AND
- └ The company has no significant transaction since incorporation.
- └ The Company has not been carrying on any business or operation since
- └ The company has not made any significant accounting transaction during the last two financial years.
- └ The company has not filed financial statements and annual returns during the last two financial years.

11. (a) *Whether the company have any assets or liabilities O Yes O No

(b) (i) Financial year end date to which last financial statement and annual return pertains

(ii) Date on which last financial statement and annual return were filed
(Attach the latest financial statement and annual return of the company)

(iii) *If the financial statement and annual return is not filed for any year in the last two financial years, reasons thereof

(c) (i) Date on which last significant accounting transaction was made
(ii) Nature of such transaction

Attachments

1. *Copy of board resolution authorizing making of this application;
2. *Copy of special resolution;
3. *Auditor's certificate;
4. *Statement of affairs duly certified by Chartered Accountant or Auditor(s) of the company;
5. Copy of approval or no objection certificate (NOC) from the regulatory authority, if Applicable;
6. Consent of the lender if any loan is subsisting;
7. latest financial statement and annual return of the company;
8. Certificate regarding no dispute in the management or ownership;
9. Optional attachment(s), if any.

- Attachment
- Attachment
- Attachment
- Attachment
- Attachment
- Attachment
- Attachment
- Attachment

List of attachments

Declaration

I *,
hereby confirm that

- i) no inspection, inquiry or investigation has been ordered or taken up or carried out against the company;
- ii) no prosecution has been initiated or pending against the company under any law;
- iii) the company is neither having any public deposits which are outstanding nor the

- company is in default in payment thereof or interest thereon;
- iv) the company is not having any outstanding loan or if there is any, the concurrence of the lender has been obtained and is enclosed herewith this application;
 - v) there is no dispute in the management or ownership of the company;
 - vi) the company does not have any outstanding statutory taxes, dues, duties etc. payable to the Central Government or any State Government or local authorities etc.;
 - vii) the company has not defaulted in the payment of workmen's dues;
 - viii) the securities of the company are not listed on any stock exchange within or outside India;
 - ix) this application has not been made with an objective to deceive the creditors or to defraud any other person.
 - x) I am authorized by the Board of Directors of the company vide resolution number * d d ated* to sign this form and declare that all the requirements of The Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that
 - a. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
 - b. All the required attachments have been completely and legibly attached to this form all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.
 - xi) I understand that furnishing any false or incorrect particulars of any information or
Suppression of any material information shall attract punishment under section 448 and 449.

***To be digitally signed by DSC Box**

***Designation**

***DIN of the director; DIN or Income Tax PAN of the manager or CEO or CFO; or membership number of company secretary**

Note: Attention is drawn to provisions of section 448 and 449 which provide for punishment for false statement and punishment for false evidence respectively.

Form No. MSC-2

Certificate of status of a Dormant Company

*[Pursuant to sub-section (2) of section 455 read with rule 4 of Companies
(Miscellaneous) Rules, 2014]*

Corporate Identity Number: -----

Date of issue of certificate of incorporation:

Name of the company:

I hereby certify that the above named company has this day been declared as Dormant Company as per the provisions of Section 455(2) of the Companies Act, 2013 on the basis of the application filed by the Company under Section 455(1).

Given under my hand at ----- this ---- day of -----two thousand---

Sd/-

ROC/DROC/AROC

State

Note: This certificate declaring the dormant status of the Company is being issued on the basis of the application filed by the Company only. The Company may get its status revived to 'Active' on compliance of the provisions of Section 455(5) of the Act. The name of the Company can also be struck off under Section 455(6) of the Act. The stakeholders are advised to check the latest status of the Company on www.mca.gov.in/MCA21/.

9. Statement of transactions other than significant accounting transactions; if any

Particulars	Amount (in Rupees)
Payments for maintenance of its office and records	
Payments made to fulfill the requirements of the Act	
Payment of fees to Registrar	

10. Particulars of allotment of shares, if any

(a) Date of allotting the shares _____ (latest date in the current year)

(b) Purpose of allotment

(c) Number of shares allotted _____

(d) Face value per share (e) Paid up value of such shares _____

(f) Consideration received in

11. *Particulars of the annual fee (Amount in Rupees)
(Enter the amount to be paid along with this form)

S. No.	Category of share holders	Percentage as on	Percentage as on
1.	Government(Central and State)		
2.	Government Companies		
3.	Public financial institutions		
4.	Nationalized or other bank(s)		
5.	Mutual Funds		
6.	Venture Capital		
7.	Foreign holdings (Foreign Institutional Investors, Foreign companies, Non-resident Indians, Foreign financial institutions or Overseas corporate bodies)		
8.	Bodies Corporate (not mentioned above)		
9.	Directors or relatives of directors		
10.	Other top fifty shareholders (other than mentioned above)		
11.	Others		
12.	Total		
	Total number of shareholders		

12. *Whether any significant transaction is carried out during the year o Yes o No
If yes, brief

13. Shareholding pattern of the company

Attachments

1. *Copy of Board resolution showing authorization given for filing this declaration;
2. *Duly audited statement of financial position;
3. Optional attachment(s), if any.

Attach
Attach
Attach

Declaration

I am authorized by the Board of Directors of the Company vide resolution no*
dated* to sign this form and declare that all the requirements of
Companies Act,2013 and the rules made thereunder in respect of the subject matter of
this form and matters incidental thereto have been complied with. It is further declared
that all the required attachments have been completely, correctly and legibly attached to
this form.

└ The status of the Company continues to be a Dormant Company under Section
455(1) of the Act as on date.

*To be digitally signed by DSC Box

*Designation

*DIN of the director; or DIN or PAN of the manager
or CEO or CFO; or Membership number of the secretary

**Note: Attention is also drawn to the provisions of section 448 of the Act which
provides for punishment for false statements.**

<input type="button" value="Modify"/>	<input type="button" value="Check Form"/>	<input type="button" value="Prescrutiny"/>	<input type="button" value="Submit"/>
For office use only:		<input type="button" value="Affix filing details"/>	
eForm Service request number (SRN)	<input type="text"/>	eForm filing date	<input type="text"/> (DD/MM/YYYY)
This e-Form is hereby registered			
Digital signature of the authorising officer	<input type="text"/>	<input type="button" value="Confirm submission"/>	
Date of signing	<input type="text"/>	(DD/MM/YYYY)	

attachments have been completely, correctly and legibly attached to this form.

*To be digitally signed by

DSC Box

*Designation

*DIN of the director; or DIN or PAN of the manager or CEO
or CFO; or Membership number of the company secretary

**Note: Attention is also drawn to the provisions of section 448 of the Act which provides
for punishment for false statements.**

Form No. MSC-5

Certificate of status of an active Company

*[Pursuant to sub-section (5) of section 455 read with rule 8(2) of Companies
(Miscellaneous) Rules, 2014]*

Corporate Identity Number: -----

Date of issue of certificate of incorporation:

Date of issue of certificate of status as dormant company:

Name of the company:

I hereby certify that the above named company has this day been declared as Active Company as per the provisions of Section 455(5) of the Companies Act, 2013 on the basis of the application filed by the Company under Section 455(5).

Given under my hand at ----- this ---- day of -----two thousand---

Sd/-

ROC/DROC/AROC

State

Note: This certificate declaring the active status of the Company is being issued on the basis of the application filed by the Company only. The stakeholders are advised to check the latest status of the Company on www.mca.gov.in/MCA21/.

COMPANIES (CORPORATE SOCIAL RESPONSIBILITY POLICY) RULES 2014

MINISTRY OF CORPORATE AFFAIRS NOTIFICATION

New Delhi, the 27th February, 2014

G.S.R. 129(E).- In exercise of the powers conferred under section 135 and subMsections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules, namely: -

1. Short title and commencement.- (1) These rules may be called the Companies (Corporate Social Responsibility Policy) Rules, 2014.

(2) They shall come into force on the 1st day of April, 2014.

2. Definitions.- (1) In these rules, unless the context otherwise requires,-

- (a) "Act" means the Companies Act, 2013;
- (b) "Annexure" means the Annexure appended to these rules;
- (c) "Corporate Social Responsibility (CSR)" means and includes but is not limited to:·
- (i) Projects or programs relating to activities specified in Schedule VII to the Act; or
 - (ii) Projects or programs relating to activities undertaken by the board of directors of a company (Board) in pursuance of recommendations of the CSR Committee of the Board as per declared CSR Policy of the company subject to the condition that such policy will cover subjects enumerated in Schedule VII of the Act.
- (d) "CSR Committee" means the Corporate Social Responsibility Committee of the Board referred to in section 135 of the Act.
- (e) "CSR Policy" relates to the activities to be undertaken by the company as specified in Schedule VII to the Act and the expenditure thereon, excluding activities undertaken in pursuance of nonnal course of business of a company;
- (f) "Net profit" means the net profit of a company as per its fmanical statement prepared in accordance with the applicable provisions of the Act, but shall not include the following, namely:·
- (i) any profit arising from any overseas branch or branches of the company, whether operated as a separate company or otherwise; and

- (ii) any dividend received from other companies in India, which are covered under and complying with the provisions of section 135 of the Act:

Provided that net profit in respect of a financial year for which the relevant financial statements were prepared in accordance with the provisions of the Companies Act, 1956, (I of 1956) shall not be required to be re-calculated in accordance with the provisions of the Act:

Provided further that in case of a foreign company covered under these rules, net profit means the net profit of such company as per profit and loss account prepared in terms of clause (a) of sub-section (1) of section 381 read with section 198 of the Act

(2) Words and expressions used and not defined in these rules but defined in the Act shall have the same meanings respectively assigned to them in the Act.

3. Corporate Social Responsibility.-

(1) Every company including its holding or subsidiary, and a foreign company defined under clause (42) of section 2 of the Act having its branch office or project office in India, which fulfills the criteria specified in sub-section (1) of section 135 of the Act shall comply with the provisions of section 135 of the Act and *these* rules:

Provided that net worth, turnover or net profit of a foreign company of the Act shall be computed in accordance with balance sheet and profit and loss account of such company prepared in accordance with the provisions of clause (a) of sub-section (1) of section 381 and section 198 of the Act.

(2) Every company which ceases to be a company covered under sub-section (1) of section 135 of the Act for three consecutive financial years shall not be required to -

(a) constitute a CSR Committee; and

(b) comply with the provisions contained in sub-section (2) to (5) of the said section, till such time it meets the criteria specified in sub-section (1) of section 135.

4. CSR Activities.-

(1) The CSR activities shall be undertaken by the company, as per its stated CSR Policy, as projects or programs or activities (either new or ongoing), excluding activities undertaken in pursuance of its normal course of business.

(2) The Board of a company may decide to undertake its CSR activities approved by the CSR Committee, through a registered trust or a registered society or a company established by the company or its holding or subsidiary or associate company under section 8 of the Act or otherwise:

Provided that-

- (i) if such trust, society or company is not established by the company or its

holding or subsidiary or associate company, it shall have an *established track* record of three years in undertaking similar programs or projects;

(ii) the company has specified the project or programs to be undertaken through these entities, the modalities of utilization of funds on such projects and programs and the monitoring and reporting mechanism.

(3) A company may also collaborate with other companies for undertaking projects or programs or CSR activities in such a manner that the CSR Committees of respective companies are in a position to report separately on such projects or programs in accordance with these rules.

(4) Subject to provisions of sub-section (5) of section 135 of the Act, the CSR projects or programs or activities undertaken in India only shall amount to CSR Expenditure.

(5) The CSR projects or programs or activities that benefit only the employees of the company and their families shall not be considered as CSR activities in accordance with section 135 of the Act.

8'12 GJlll-

(6) Companies may build CSR capacities of their own personnel as well as those of their Implementing agencies through Institutions with established track records of at least three financial years but such expenditure shall not exceed five percent. of total CSR expenditure of the company in one financial year.

(7) Contribution of any amount directly or indirectly to any political party under section 182 of the Act, shall not be considered as CSR activity.

5. CS
R
Commit
tees.-

(1) The companies mentioned in the rule 3 shall constitute CSR Committee as under.-

(i) an unlisted public company or a private company covered under sub-section (1) of section 135 which is not required to appoint an independent director pursuant to sub-section (4) of section 149 of the Act, shall have its CSR Committee without such director ;

(ii) a private company having only two directors on its Board shall constitute its CSR Committee with two such directors;

(iii) with respect to a foreign company covered under these rules, the CSR Committee shall comprise of at least two persons of which one person shall be as specified under clause (d) of sub-section (1) of section 380 of the Act and another person shall be nominated by the foreign company.

(2) The CSR Committee shall institute a transparent monitoring mechanism for implementation of the CSR projects or programs or activities undertaken by the company.

6. CSR
Policy.-

(1) The CSR Policy of the company shall, inter-alia, include the following, namely :-

(a) a list of CSR projects or programs which a company plans to undertake falling within the purview of the Schedule VII of the Act, specifying modalities of execution of such project or programs and implementation schedules for the same; and

(b) monitoring process of such projects or programs:

Provided that the CSR activities does not include the activities undertaken in pursuance of nonnal course of business of a company.

Provided further that the Board of Directors shall ensure that activities included by a company in its Corporate Social Responsibility Policy are related to the activities included in Schedule VII of the Act.

(2) The CSR Policy of the company shall specify that the surplus arising out of the CSR projects or programs or activities shall not form part of the business profit of a company.

xpenditure including contribution to corpus, for projects or programs relating to CSR activities approved by the Board on the recommendation of its CSR Committee, but does not include any expenditure on an item not in conformity or not in line with activities which fall within the purview of Schedule VII of the Act.

8. CSR Reporting.-

(1) The Board's Report of a company covered under these rules pertaining to a financial year commencing on or after the 1st day of April, 2014 shall include an annual report on CSR containing particulars specified in Annexure.

(2) In case of a foreign company, the balance sheet filed under sub-clause (b) of sub-section (1) of section 38I shall contain an Annexure regarding report on CSR.

9. Display of CSR activities on its website.-

The Board of Directors of the company shall, after taking into account the recommendations of CSR Committee, approve the CSR Policy for the company and disclose contents of such policy in its report and the same shall be displayed on the company's website, if any, as per the particulars specified in the Annexure.

[F.No. 1118/2013-CL.V]

RENUKA KUMAR, Jt. Secy.

ANNEXURE

FORMAT FOR THE ANNUAL REPORT ON CSR ACTIVITIES TO BE INCLUDED IN
THE BOARD'S REPORT

1. A brief outline of the company's CSR policy, including overview of projects or programs

proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs.

2. The Composition of the CSR Committee.
3. Average net profit of the company for last three financial years
4. Prescribed CSR Expenditure (two per cent. of the amount as in item 3 above)
5. Details of CSR spent during the financial year.
 - (a) Total amount to be spent for the financial year;
 - (b) Amount unspent, if any;
 - (c) Manner in which the amount spent during the financial year is detailed below.

(1) S.No	(2) CSR project or activity identified.	(3) Sector in which the Project is covered.	4 Projects or programs (1) Local area or other the State and district where projects or programs was undertaken.	or	(5) Amount outlay (budget) project or programs wise	(6) Amount spent on the projects or programs Sub-heads: (1) Direct expenditure on projects or programs. (2) Overheads:	(7) Cumulative expenditure upto the reporting period.	8 Amount spent: Direct or through implementing agency

1
,2
J
r

TOTAL _____

*Give details of implementing agency:

6. In case the company has failed to spend the two per cent of the average net profit of the last three financial years or any part thereof, the company shall provide the reasons for not spending the amount in its Board report.
7. A responsibility statement of the CSR Committee that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the company.

Sd/-
(Chief Executive Officer or Managing Director or Director)

Sd/-
(Chairman CSR Committee)

Sd/-
[Person specified under clause (d) of sub-section (1) of section 380 of the Act]

(wherever applicable)

----- printed by the Manager, Government of India Press, Ring Road, Mayapuri, New Delhi-110064
and Published by the Controller of Publications, Delhi-110054



40