

## Form 2

### INSTRUCTIONS FOR FILLING OF EFORM - 2 (Return of allotment)

| S. No. | Detailed Instructions  |
|--------|--|
|        | <p><b>NOTE:</b></p> <ul style="list-style-type: none"> <li>• After the eForm has been filled, click the <b>Prescrutiny</b> button to pre-scrutinise the eForm. If the eForm is not pre-scrutinised, it shall be rejected when you attempt to upload the eForm.</li> <li>• For filings done on or after 1<sup>st</sup> May, 2011, the eForm shall be taken on record through electronic mode without any processing at the Registrar of Companies office. Ensure that all particulars in the eForm are correct. There is no provision for resubmission of this eForm.</li> <li>• No attachment can be submitted through Form 67 (Addendum) in respect of this eForm.</li> </ul>   |
|        | Note: Instructions are not provided for the fields which are self explanatory  |
|        | If it is required to file eForm 23 in relation to the resolution passed for issue of shares; ensure that filing of eForm 23 precedes filing of this eForm  |
|        | Refer the relevant provisions of the Companies Act, 1956 and rules made there under with respect to the matter dealt in this eForm   |
|        | <p><b>Please note the following –</b></p> <p>You can file this form with different event dates (date of allotment) if these dates are within 30 days of the filing date. If any of the date(s) are beyond 30 days, then separate form is to be filed for every such event date. For example:</p> <p>"Shares are allotted on 1<sup>st</sup> April; and then shares are allotted again on 5<sup>th</sup> April and on 15<sup>th</sup> April. In such case details of all the three allotments can be filed through the same form only if the form is filed on or before 1st May, as all the events would fall within 30 days. However, if the company files the form on 10<sup>th</sup> May, then separate forms would need to be filed for each of these allotments."</p>   |
| 1      | <p>(a) Enter the 'Corporate Identity Number' (CIN) of the company</p> <ul style="list-style-type: none"> <li>• You may find CIN by entering existing registration number or name of the company in the 'Find CIN/GLN' service at the portal <a href="http://www.mca.gov.in">www.mca.gov.in</a></li> </ul>  |
| 2      | <p>(a) to (c) Click the "Pre-Fill" button.</p> <p>System will automatically display the name, registered office address and the email ID of the company. In case there is any change in the email ID, enter the new valid email ID.</p>  |
| 3      | <p>Enter the details of shares allotted in cash.</p> <p>Enter the total number of allotments for which this eForm needs to be filed. Based on the number entered here, number of blocks shall be displayed for entering the details. Details of maximum five such allotments can be filed through this eForm. If the total number of allotments is more than five, then file another eForm 2 for remaining such allotments.</p> <p>Select both equity and preference shares if both kinds of shares are allotted, otherwise select whichever is applicable.</p>  |
| 4      | <p>Enter the details of shares allotted for consideration otherwise than in cash.</p> <p>Enter the total number of allotments for which this eForm needs to be filed. Based on the number entered here, number of blocks shall be displayed for entering the details. Details of maximum three such allotments can be filed through this eForm. If the total number of allotments is more than three, then file another eForm 2 for remaining such allotments.</p> <p>Select both equity and preference shares if both kinds of shares are allotted otherwise select which ever is applicable.</p> <p>Select whether an agreement or contract is executed in writing for allotting shares for consideration otherwise than in cash. In case any agreement or contract is not executed then you are required to</p> |

| S. No.      | Detailed Instructions |  |
|-------------|-----------------------|--|
|             |                       | file eForm 3 in respect of particulars about the shares issued for consideration other than cash.  |
| 5           | (a) to (d)            | In case bonus shares are issued, enter the necessary details.  |
| 6           | (a) to (d)            | <p>Enter details for the authorised, issued, subscribed and paid up share capital break up after taking into consideration the allotments made.</p> <p>Enter the number of shares, total amount of shares and nominal amount per share for each type of share. At least one type of share capital (Equity/ Preference) should be greater than zero. The Paid up capital entered in the form shall update the paid up capital of the company in master data.</p> <p>In case company has shares of multiple nominal amounts per share, then enter multiple nominal values per share separated by comma in the field <b>Nominal amount per share</b>.</p> <p>For example, if the details of share capital are as follows:<br/> 1,00,000 equity shares of Rs. 10 each<br/> 1,00,000 equity shares of Rs. 5 each<br/> 10,000 7% Preference shares of Rs. 50 each<br/> 5,000 8% Preference shares of Rs. 100 each</p> <p>The respective fields are to be entered in the following manner:<br/> Authorised capital of the company (in Rs.)- 25,00,000/-<br/> Break up of Authorised capital:<br/> Number of equity shares- 2,00,000<br/> Total amount of equity shares (in Rs.)- 15,00,000/-<br/> Nominal amount per equity share- Rs. 10, Rs. 5</p> <p>Number of preference shares- 15,000<br/> Total amount of preference shares (in Rs.)- 10,00,000/-<br/> Nominal amount per preference share- Rs. 50, Rs.100</p> |
| 7           | (a), (b)              | In case allotment is made by passing special resolution under section 81 of the Companies Act, 1956 then enter the date of passing of special resolution and service request number (SRN) of eForm 23 filed with the Registrar of Companies.   |
| 8           |                       | <p>Select whether complete list of allottees has been enclosed as an attachment. In case the complete list is not attached, you need to submit the same in a CD separately with the office of concerned Registrar of Companies (RoC). Thereafter the said list would be uploaded in the system by the RoC office.</p> <p><b>Please ensure to submit the complete list with the office of RoC as the approval of form shall not be allowed until the CD has been submitted and the list is uploaded in the system.</b></p>  |
| 9           |                       | Select whether copy of the valuation report of properties/ rights and shares has been enclosed as an attachment or not.  |
| Attachments |                       | <ul style="list-style-type: none"> <li>▪ List of allottees (separate list for each allotment) is the mandatory attachment. Please refer the format of the list in Annexure A below</li> <li>▪ Copy of board or members' resolution approving the allotment of shares.</li> <li>▪ In case of <i>allotment of shares for consideration otherwise than in cash</i> and in case the agreement or contract is executed in writing, attach copy of such contract or agreement.</li> <li>▪ Copy of the valuation report of properties/rights and shares</li> <li>▪ In case of <i>issue of bonus shares</i>, attach copy of resolution specifying the allotment of bonus shares.</li> <li>▪ In case of <i>issue of shares at a discount</i>, attach copy of resolution with a copy of the order of Central Government.</li> </ul>  |

| S. No.            | Detailed Instructions  |
|-------------------|--|
|                   | <ul style="list-style-type: none"> <li>Any other information can be provided as an optional attachment.</li> </ul>   |
| Verification      | Enter the serial number and date of board resolution authorising the signatory to sign and submit the eForm.   |
| Digital signature | The eForm should be digitally signed by managing director or director or manager or secretary of the company duly authorised by the board of directors   |
| Designation       | Select the designation of the person digitally signing the eForm.<br>Enter the DIN in case the person digitally signing the eForm is a director or managing director<br>Enter income-tax PAN in case the person signing the eForm is a manager<br>Enter membership number or income-tax PAN in case the person digitally signing the eForm is a secretary.   |
| Certification     | The eForm should be certified by a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally signing the eForm. Select the relevant category of the professional and whether he/ she is an associate or fellow.<br>In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice), enter the membership number. In case the practicing professional is a company secretary (in whole-time practice), enter the certificate of practice number. |
| Pre-scrutiny      | After the check form is successful and required documents have been attached, pre-scrutinise the eForm. This is a mandatory step.  |

**Annexure A: Format of the list of allottees (separate list to be provided for each allotment)**

**(Details as per Table A and separate list as per Table B, C, D as applicable, to be provided for each allotment and for each type of share allotted)**

**Table A**

|   |  |
|---|--|
| Name of the company   |  |
| Date of allotment   |  |
| Type of share allotted (Equity or Preference).                          |  |
| Nominal Amount per share (in Rs.)                                       |  |
| Premium/ (Discount) amount per share (in Rs.)                           |  |
| Total number of allottees   |  |
| Brief particulars in respect of terms and condition, voting rights etc. |  |

**Table B** (List of allottees, applicable in case of allotment of shares payable in cash)

| S. No. | Name & occupation of Allottee | Address of Allottee | Nationality of the Allottee | Number of shares allotted | Total amount paid (including premium) (in Rs.) | Total amount to be paid on calls (including premium) outstanding (in Rs.) |
|--------|-------------------------------|---------------------|-----------------------------|---------------------------|--|---|
| 1      | 2                             | 3                   | 4                           | 5                         | 6  | 7   |
| Total  |                               |                     |                             |                           |  |   |

**Table C** (List of allottees, applicable in case of allotment of shares for consideration otherwise than in cash)

| S. No. | Name & occupation of Allottee | Address of Allottee | Nationality of the Allottee | Number of shares allotted | Whether shares allotted as fully or partly paid up | If partly paid up amount outstanding (in Rs.) |
|--------|-------------------------------|---------------------|-----------------------------|---------------------------|--|---|
| 1      | 2                             | 3                   | 4                           | 5                         | 6  | 7   |
|        |                               |                     |                             |                           |  |   |

|       |  |  |  |  |  |  |
|-------|--|--|--|--|--|--|
| Total |  |  |  |  |  |  |
|-------|--|--|--|--|--|--|

**Table D** (List of allottees, applicable in case of allotment of bonus shares)

| S. No. | Name & occupation of Allottee | Address of Allottee | Nationality of the Allottee | Number of shares allotted |
|--------|-------------------------------|---------------------|-----------------------------|---------------------------|
| 1      | 2                             | 3                   | 4                           | 5                         |
| Total  |                               |                     |                             |                           |

### Common Instruction Kit

| Buttons           | Particulars   |
|-------------------|---|
| Pre-Fill          | When the user clicks the Pre-Fill button after entering the corporate identity number in eForm (excepting eForm 1A), the name and address is displayed by the system.<br>This button may appear more than once in an eForm, and shall be required to be clicked for displaying the data pertaining to that field.<br>You are required to be connected to the internet for pre-filling.  |
| Attach            | Click the attach button corresponding to the document you wish to attach. In case you wish to attach any other document, please click the optional attach button. (Through Optional attachment, you can attach maximum five attachments)  |
| Remove attachment | You can view the attachments added to eForm in the rectangle box provided next to the list of attachment. If the user wants to remove or delete any attachment, select the attachment to be removed and press the "Remove attachment" button.   |
| Check Form        | Once the eForm is filled up, click the Check Form button for form level validation, for example, to check whether all the mandatory fields have been filled or not. If an error is displayed, rectify the error and click the "Check Form" button again. When the form level validation is complete, the message "Form level pre scrutiny is successful", is displayed. The form level validation (Check Form) is done without being connected to the internet. |
| Modify            | "Modify" button gets enabled after the check form is done. By clicking this button, you can make the changes in the filled in form. The digital signatures, if already attached, shall be removed. Once you have changed the filled eForm, click the "Check Form" button again.   |
| Pre scrutiny      | The "Pre scrutiny" button gets enabled once check form is done.<br>You are required to be connected to the internet for pre scrutiny.<br>On pre scrutiny, the system level check is performed and if there are any errors, the same are displayed to the user.<br>After correcting the pre scrutiny errors, attach the digital signature on the eForm in the signature field.   |
| Upload eForm      | Once the eForm is pre scrutinised, filled and signed, it is ready for uploading on the MCA21 portal. Login to the MCA21 portal with your user ID and password for uploading the eForm.  |

Note: User is advised to refer to eForm specific instruction kit.