

## **Form 20B**

### **INSTRUCTIONS FOR FILING EFORM 20B –SCHEDULE-V**

**(Form for filing annual return by a company having a share capital with the Registrar of companies)**

<b>NOTE:</b>		
1. The information to be provided in the eForm should be up to the date of AGM. In case AGM is not held or AGM is held after the due date of AGM including extension of time granted if any, then the information is to be provided up to the due date of AGM or due date of AGM after extension, as the case maybe.		
2. After the eForm has been filled, click the Prescrutiny button to prescrutinise the eForm. If the eForm is not prescrutinised, it shall be rejected when you attempt to upload the eForm.		
3. This 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 as per the annual return. There is no provision for resubmission of this eForm. No attachment is allowed to be submitted through the addendum service in respect of this eForm.		
4. Please ensure that all required attachments have been attached before uploading this eForm except, in case the size of the list of shareholders, debenture holders to be attached is large in size and the same cannot be attached completely to this Form due to constraint in size of the Form. However, in case the complete list of all the shareholder, debenture holders is not attached to the form then the same needs to be submitted in a CD separately with the office of Registrar of Companies (refer serial number 15 below for details)		
<b>S. No.</b>		<b>Detailed Instructions</b>
Note: Instructions are not provided for the fields which are self explanatory		
Refer the relevant provisions of the Companies Act, 1956, Schedule V and rules there under with respect to the matter dealt in this eForm.		
1	(a)	Enter the Corporate Identity Number (CIN) of the company. • You may find CIN by entering your existing registration number in the 'Find CIN/GLN' service at the portal <a href="http://www.mca.gov.in">www.mca.gov.in</a> .
2	(a) (b) (e) (f)	Click the "Pre-fill" button. The system will automatically display the name and authorised capital of the company. Enter the address of the registered office of the company. The system will automatically display the email ID of the company. In case there is any change in the email ID, enter the new email ID. Enter the website address, if available.

3	<p>In case shares of the company are listed on a recognised stock exchange, enter the stock exchange code: The stock exchange code are as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Exchange Code</th> <th style="text-align: center;">Stock Exchange</th> <th style="text-align: center;">Exchange Code</th> <th style="text-align: center;">Stock Exchange</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">A 1</td> <td style="text-align: center;">Bombay</td> <td style="text-align: center;">B 1</td> <td style="text-align: center;">OTCEI</td> </tr> <tr> <td style="text-align: center;">A 2</td> <td style="text-align: center;">Delhi</td> <td style="text-align: center;">B 2</td> <td style="text-align: center;">Nagpur</td> </tr> <tr> <td style="text-align: center;">A 3</td> <td style="text-align: center;">Calcutta</td> <td style="text-align: center;">B 4</td> <td style="text-align: center;">Coimbatore</td> </tr> <tr> <td style="text-align: center;">A 8</td> <td style="text-align: center;">Madras</td> <td style="text-align: center;">B 8</td> <td style="text-align: center;">Cochin</td> </tr> <tr> <td style="text-align: center;">A 16</td> <td style="text-align: center;">Bangalore</td> <td style="text-align: center;">B 16</td> <td style="text-align: center;">MP</td> </tr> <tr> <td style="text-align: center;">A 32</td> <td style="text-align: center;">Hyderabad</td> <td style="text-align: center;">B 32</td> <td style="text-align: center;">Jaipur</td> </tr> <tr> <td style="text-align: center;">A 64</td> <td style="text-align: center;">Ahmedabad</td> <td style="text-align: center;">B 64</td> <td style="text-align: center;">Rajkot</td> </tr> <tr> <td style="text-align: center;">A 128</td> <td style="text-align: center;">Pune</td> <td style="text-align: center;">B 128</td> <td style="text-align: center;">Gauhati</td> </tr> <tr> <td style="text-align: center;">A 256</td> <td style="text-align: center;">Kanpur</td> <td style="text-align: center;">B 256</td> <td style="text-align: center;">Bhubaneshwar</td> </tr> <tr> <td style="text-align: center;">A 512</td> <td style="text-align: center;">Ludhiana</td> <td style="text-align: center;">B 512</td> <td style="text-align: center;">Magadh</td> </tr> <tr> <td style="text-align: center;">A 1024</td> <td style="text-align: center;">National Stock Exchange</td> <td style="text-align: center;">B 1024</td> <td style="text-align: center;">Vadodra</td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">B 2048</td> <td style="text-align: center;">Rajkot</td> </tr> </tbody> </table> <p>If a company is listed in more than one exchange, add the respective codes under the same category to arrive at the total. For example, for a company listed in Bombay, Pune, Nagpur and Cochin, fill the exchange code as: A 129 B 10 (1+128) (2+8)</p>	Exchange Code	Stock Exchange	Exchange Code	Stock Exchange	A 1	Bombay	B 1	OTCEI	A 2	Delhi	B 2	Nagpur	A 3	Calcutta	B 4	Coimbatore	A 8	Madras	B 8	Cochin	A 16	Bangalore	B 16	MP	A 32	Hyderabad	B 32	Jaipur	A 64	Ahmedabad	B 64	Rajkot	A 128	Pune	B 128	Gauhati	A 256	Kanpur	B 256	Bhubaneshwar	A 512	Ludhiana	B 512	Magadh	A 1024	National Stock Exchange	B 1024	Vadodra			B 2048	Rajkot
Exchange Code	Stock Exchange	Exchange Code	Stock Exchange																																																		
A 1	Bombay	B 1	OTCEI																																																		
A 2	Delhi	B 2	Nagpur																																																		
A 3	Calcutta	B 4	Coimbatore																																																		
A 8	Madras	B 8	Cochin																																																		
A 16	Bangalore	B 16	MP																																																		
A 32	Hyderabad	B 32	Jaipur																																																		
A 64	Ahmedabad	B 64	Rajkot																																																		
A 128	Pune	B 128	Gauhati																																																		
A 256	Kanpur	B 256	Bhubaneshwar																																																		
A 512	Ludhiana	B 512	Magadh																																																		
A 1024	National Stock Exchange	B 1024	Vadodra																																																		
		B 2048	Rajkot																																																		

5	<p>Enter the AGM date/ AGM due date/ AGM extension date correctly This shall be compared with other Annual Filing Forms and can impact their filing. This has been illustrated through following example.</p> <p><b>Case I: Form 20B already Prescrutinised &amp; Form 23AC being prescrutinised</b> Following dates are entered in the prescrutinised Form 20B</p> <ul style="list-style-type: none"> <li>• Financial Year- 31.03.2008</li> <li>• Actual date of AGM- 31.10.2008</li> <li>• Due date of AGM- 30.09.2008</li> </ul> <p>If you prescrutinise Form 23AC with the following dates:</p> <ul style="list-style-type: none"> <li>• Financial Year- 31.03.2008</li> <li>• Actual date of AGM- 31.11.08</li> <li>• Due date of AGM- 30.09.2008</li> </ul> <p>Please note that Actual date of AGM entered in form 23AC (31.11.08) is different from date entered in already prescrutinised form 20B (31.10.2008). At the time of Check form, following message is displayed-</p> <p>“Please ensure that the AGM date/ AGM due date/ AGM extension date entered in the annual filing forms (i.e. 20B, 23AC, 21A, 66) are same for the respective financial year. In case of discrepancy, the prescrutiny of other Annual Filing Forms shall be impacted and you may be required to prescrutinise those forms again”</p> <p>If you proceed and prescrutinize Form 23AC, the pre scrutiny of Form 20B shall be rejected as it contained AGM date which is different from the AGM date entered in the form being prescrutinised. You will have to prescrutinise form 20B again with the correct date (As mentioned in Form 23AC) for the same financial year.</p> <p><b>Case II: Form 20B already uploaded &amp; Form 23AC is being uploaded</b> In case you have already uploaded pre-scrutinised Form 20B with following dates:</p> <ul style="list-style-type: none"> <li>• Financial Year- 31.03.2008</li> <li>• Actual date of AGM- 31.10.2008</li> <li>• Due date of AGM- 30.09.2008</li> </ul> <p>At the time of uploading already pre-scrutinised Form 23AC with following dates:</p> <ul style="list-style-type: none"> <li>• Financial Year- 31.03.2008</li> <li>• Actual date of AGM- 31.11.2008</li> <li>• Due date of AGM- 30.09.2008</li> </ul> <p>System shall prompt you for discrepancy with a message that the AGM Date/Due AGM Date/Extended AGM Date filled in the form is different from that of filled in earlier uploaded annual filing form. Please do a revised filing of the same in order to file this form. Therefore, in this case you have to first do the revised filing of Form 20B with the correct date (As entered in Form 23AC).</p>
I. Capital structure of the company	
6-10	Enter details for the authorised, issued, subscribed and paid up share capital break up and debenture break up of the company as per schedule V.

	<p>Enter the number of shares, total amount of shares and nominal amount per share for each type of share. Atleast one type of share capital (Equity/ Preference) should be greater than zero. Please note that 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 amount 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:  1,00,000 equity shares of Rs. 10 each  1,00,000 equity shares of Rs. 5 each  10,000 7% Preference shares of Rs. 50 each  5,000 8% Preference shares of Rs. 100 each</p> <p>The respective fields are to be entered in the following manner:  Authorised capital of the company (in Rs.)- 25,00,000/-  Break up of Authorised capital:  Number of equity shares- 2,00,000  Total amount of equity shares (in Rs.)- 15,00,000/-  Nominal amount per equity share- Rs. 10, Rs. 5</p> <p>Number of preference shares- 15,000  Total amount of preference shares (in Rs.)- 10,00,000/-  Nominal amount per preference share- Rs. 50, Rs.100</p>
<p>III. Equity share break-up (percentage of total equity)</p>	
<p>Enter the shareholding in percentage for the different categories as per attached Schedule V.</p>	
<p>IV.</p>	<p>Details of director(s), Managing Director, manager and secretary as on the date of AGM or latest due date thereof</p>
<p>12.</p>	<p>Enter the number of director(s), Managing Director, manager and secretary as on the date of AGM or latest due date thereof.</p> <p>Details of atleast two directors in case of private company (other than producer company); three directors in case of public company (other than producer company) and five directors in case of producer company (part IXA) have to be entered.</p> <p>Based on the number entered, blocks of fields shall be displayed for entering the details. Details of maximum twenty (20) persons can be entered in the form. Details are to be entered only in case the date of AGM or latest due date thereof is on or after 01.07.2007.</p> <p>Enter the DIN/ PAN and click on prefill button. System shall display the name, designation and date of appointment as on the date of AGM.</p> <p>It shall be validated that the person (whose DIN or PAN is entered) is associated with the company as on the date of AGM. In case the details do not exist in the system, DIN/PAN of that person shall not be allowed to be entered. For such cases, Company would need to ensure that Form DIN-3 or Form 32, as the case may be, has been filed in respect of that person.</p> <p>Enter the number of equity shares held by the person in the company. Total number of shares entered in respect of all the persons should not</p>

	<p>be greater than the total number of paid up equity shares of the company. Percent of equity shares shall be displayed by the system.</p> <p>Select whether the person has signed the annual return or not. If yes, enter the date of signing. Date of signing the annual return shall not be less than the date of appointment of the person and the date of AGM or latest due date thereof.</p>
V.	<p>Details of director(s), Managing director, manager and secretary who ceased to be associated with the company since the date of last AGM</p>
13.	<p>Enter the number of director(s), Managing Director, manager and secretary who ceased to be associated with the company since the date of last AGM.</p> <p>Based on the number entered, blocks of fields shall be displayed for entering the details. Details of maximum eight (8) persons can be entered in the form. Details are to be entered only in case the date of AGM or latest due date thereof is on or after 01.07.2007.</p> <p>Enter the DIN/ PAN and click on prefill button. System shall display the name of the person in case of DIN. In case of PAN, name of the person is required to be entered. Enter the designation, date of appointment and date of cessation. Date of appointment and date of cessation shall not be greater than the date of AGM or latest due date thereof. Date of cessation shall not be less than the date of appointment.</p> <p>In case DIN or Income-tax PAN entered in regenerated blocks is repeated, then the date of cessation entered in the respective blocks should not be same.</p>
14.	<p>Details of secretary in whole time practice certifying the annual return. This is applicable only in case of listed companies.</p> <ul style="list-style-type: none"> <li>• Enter the name of secretary.</li> <li>• Select whether the secretary is an associate or fellow.</li> <li>• Enter the certificate of practice number of the secretary.</li> </ul> <p>Ensure that the correct details are entered as the same shall be validated from the records of ICSI.</p>
15.	<p>Please refer instructions given at serial number 4 in the Note at page 1.</p> <p>Select whether complete list of shareholders, debenture holders has been attached. 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. <b>Please ensure to submit the complete list in the format 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> <p>Please note that '<b>NO option</b>' cannot be selected in case the company is a private company; or where the number of share holders is less than or equal to 1000.</p> <p>Please note that '<b>NO option</b>' in the eForm should be selected only in case the list of shareholders, debenture holders is large in size and the same is to be submitted in a CD separately with the office of concerned RoC. <b>For all other cases, 'YES'</b> should be selected and the complete list should be attached to this form only.</p>

Attachments	<ul style="list-style-type: none"> <li>Annual return prepared as per Section 159 and Schedule V of the Companies Act, 1956</li> <li>If any extension is granted for the financial year or AGM - Approval letter for extension of financial year or annual general meeting</li> <li>Any other information can be provided as an optional attachment to eForm</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 the managing director, director, manager or secretary of the company authorised by the board of directors.
Designation	Select the designation of the person digitally signing the eForm. Enter the DIN in case the person digitally signing the eForm is a director or managing director Enter income-tax PAN in case the person signing the eForm is a manager 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. 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 eForm is successful and required documents have been attached, pre-scrutinise the eForm. This is a mandatory step.

### **Common Instruction Kit**

<b>Buttons</b>	<b>Particulars</b>
Pre Fill	When you click the pre fill button after entering the Corporate Identity Number in the eForm, the name is displayed by the system. 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. 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, click the Optional Attachment 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 you want to remove or delete any attachment, select the attachment to be removed and click 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	The "Modify" button gets enabled after the check form is done. By clicking this button, you can make changes in the filled eForm. 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. You are required to be connected to the Internet for pre scrutiny. On pre-scrutiny, the system level check is performed and if there are any errors, the same are displayed to the user. 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.