

## **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)**

#### **NOTE:**

- The information provided in the eForm should be earlier of the date of AGM or the date on which the AGM should have been held.
- 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.
- 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 can be submitted through the addendum service in respect of this eForm.

<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.																																																							
Enter the Authorised capital as on the date of filing of the eForm (This shall be used for calculation of filing fees of the eForm)																																																							
1	(a)	Enter the Corporate Identity Number (CIN) of the company.																																																					
2	(a),- (b)	Click the "Pre-fill" button. The system will automatically display the name of the company. Enter the address of the registered office and email ID of the company. Enter the website address, if available.																																																					
3	(a) (c)	The system will automatically display the existing sub-category of the company. Enter the new sub-category of the company only in case of a change.																																																					
4		<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"> <thead> <tr> <th><b>Exchange Code</b></th> <th><b>Stock Exchange</b></th> <th><b>Exchange Code</b></th> <th><b>Stock Exchange</b></th> </tr> </thead> <tbody> <tr> <td>A 1</td> <td>Bombay</td> <td>B 1</td> <td>OTCEI</td> </tr> <tr> <td>A 2</td> <td>Delhi</td> <td>B 2</td> <td>Nagpur</td> </tr> <tr> <td>A 4</td> <td>Calcutta</td> <td>B 4</td> <td>Coimbatore</td> </tr> <tr> <td>A 8</td> <td>Madras</td> <td>B 8</td> <td>Cochin</td> </tr> <tr> <td>A 16</td> <td>Bangalore</td> <td>B 16</td> <td>MP</td> </tr> <tr> <td>A 32</td> <td>Hyderabad</td> <td>B 32</td> <td>Jaipur</td> </tr> <tr> <td>A 64</td> <td>Ahmedabad</td> <td>B 64</td> <td>Rajkot</td> </tr> <tr> <td>A 128</td> <td>Pune</td> <td>B 128</td> <td>Gauhati</td> </tr> <tr> <td>A 256</td> <td>Kanpur</td> <td>B 256</td> <td>Bhubaneshwar</td> </tr> <tr> <td>A 512</td> <td>Ludhiana</td> <td>B 512</td> <td>Magadh</td> </tr> <tr> <td>A 1024</td> <td>National Stock Exchange</td> <td>B 1024</td> <td>Vadodra</td> </tr> <tr> <td></td> <td></td> <td>B 2048</td> <td>Rajkot</td> </tr> </tbody> </table>		<b>Exchange Code</b>	<b>Stock Exchange</b>	<b>Exchange Code</b>	<b>Stock Exchange</b>	A 1	Bombay	B 1	OTCEI	A 2	Delhi	B 2	Nagpur	A 4	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
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	<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>
6	<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 Pre scrutinised &amp; Form 23AC being prescrutinised</b>  Following dates are entered in the pre scrutinised form 20B</p> <ul style="list-style-type: none"> <li>• Financial Year- 31.03.2006</li> <li>• Actual date of AGM- 31.10.2006</li> <li>• Due date of AGM- 30.09.2006</li> </ul> <p>If you pre scrutinise Form 23AC with the following dates:</p> <ul style="list-style-type: none"> <li>• Financial Year- 31.03.2006</li> <li>• Actual date of AGM- 31.11.06</li> <li>• Due date of AGM- 30.09.2006</li> </ul> <p>Please note that Actual date of AGM entered in form 23AC (31.11.06) is different from date entered in already pre scrutinised form 20B (31.10.2006). At the time of Check form we display the message</p> <p>“Please ensure that the AGM date/ AGM due date/ AGM extension date entered in the annual filing forms (i.e. 23AC, 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 pre scrutinize Form 23AC, we shall reject the pre scrutiny of Form 20B as it contained AGM date which is different from form being prescrutinised.</p> <p>You will have to pre scrutinise 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- 31.03.2006</li> <li>• Actual date of AGM- 31.10.2006</li> <li>• Due date of AGM- 30.09.2006</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- 31.03.2006</li> <li>• Actual date of AGM- 31.11.2006</li> <li>• Due date of AGM- 30.09.2006</li> </ul> <p>We 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													
7-11	<p>Enter details for the authorised, issued, subscribed and paid-up share capital break up and debenture break up of the company as mentioned in the attached schedule V.</p> <p>In the Nominal value field, enter the total nominal value of the number of shares entered for each type of share (do not enter the value per share)</p> <p>For example, the details of share capital as:            1,25,000 equity shares of Rs. 10 each            10,000 7% Preference shares of Rs. 50 each            1,000 8% Preference shares of Rs. 100 each</p> <p>The fields are to be entered in the following manner:</p> <table border="1"> <thead> <tr> <th>Type of shares</th> <th>Number of shares</th> <th>Nominal value (in Rs.)</th> </tr> </thead> <tbody> <tr> <td>Equity</td> <td>125,000</td> <td>1,250,000</td> </tr> <tr> <td>Preference</td> <td>11,000</td> <td>600,000</td> </tr> <tr> <td>Total</td> <td></td> <td>1,850,000</td> </tr> </tbody> </table>	Type of shares	Number of shares	Nominal value (in Rs.)	Equity	125,000	1,250,000	Preference	11,000	600,000	Total		1,850,000
Type of shares	Number of shares	Nominal value (in Rs.)											
Equity	125,000	1,250,000											
Preference	11,000	600,000											
Total		1,850,000											
III. Equity share break-up (percentage of total equity)													
Enter the shareholding in percentage for the different categories as per attached Schedule V.													
Attachments	<p>Annual return prepared as per Section 159 and Schedule V of the Companies Act, 1956</p> <p>Note – In case the number of share holders/ debenture holders exceeds 100, attach details of the top 100 share holders/ debenture holders with the eForm and submit the details of all the share holders/ debenture holders in a CD separately</p> <ul style="list-style-type: none"> <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 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	<p>Select the designation of the person digitally signing the eForm.</p> <p>Enter the DIN in case the person digitally signing the eForm is a director or managing director</p> <p>Enter membership number in case the person digitally signing the eForm is a secretary (if available)</p>												
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	<p>When you click the pre fill button after entering the Corporate Identity Number in the eForm, the name is displayed by the system.</p> <p>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.</p> <p>You are required to be connected to the Internet for pre-filling.</p>
Attach	<p>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).</p>
Remove attachment	<p>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.</p>
Check Form	<p>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.</p>
Modify	<p>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.</p> <p>Once you have changed the filled eForm, click the Check Form button again.</p>
Pre scrutiny	<p>The "Pre scrutiny" button gets enabled once check form is done.</p> <p>You are required to be connected to the Internet for pre scrutiny.</p> <p>On pre-scrutiny, the system level check is performed and if there are any errors, the same are displayed to the user.</p> <p>After correcting the pre scrutiny errors, attach the digital signature on the eForm in the signature field.</p>
Upload eForm	<p>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.</p>