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### About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This document provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm.

This document is divided into following sections:

[Part I – Laws Governing the eForm](#)

[Part II – Instructions to fill the eForm](#)

[Part III – Important Points for Successful Submission](#)

*Click on any section link to refer to the section.*

### Part I – Law(s) Governing the eForm

#### Rule Number(s)

eForm IEPF-2 is required to be filed pursuant to Rule 5(8) and 7(2B) of the Investor Education and Protection [Fund Authority \(Accounting, Audit, Transfer and Refund\) Rules, 2016](#)

#### **Rule 5(8):**

Every company shall within a period of sixty days after the holding of Annual General Meeting or the date on which it should have been held as per the provisions of section 96 of the Act, whichever is earlier and every year thereafter till completion of the seven years period, identify the unclaimed amounts, as referred in sub-section (2) of section 125 of the Act, as on the date of closure of financial year the account of which are to be adopted in the Annual General Meeting as per sub-section (1) of section 137 of the Act, separately furnish and upload on its own website and also on website of Authority or any other website as may be specified by the Government, a statement or information of unclaimed and unpaid amounts separately for each of the previous seven financial years through Form No. IEPF-2, containing following information, namely:-

- (a) the names and last known addresses of the persons entitled to receive the sum;
- (b) the nature of amount;
- (c) the amount to which each person is entitled;

## Instruction Kit for eForm IEPF-2

(Statement of unclaimed or unpaid amounts and details of Nodal Officer)

- (d) the due date for transfer into the Investor Education and Protection Fund; and
- (e) such other information as may be considered necessary.

### **Rule 7(2B):**

The details of the Nodal Officer and Deputy Nodal Officer duly indicating his or her designation, postal address, telephone and mobile number and company authorized e-mail ID shall be communicated to the IEPF Authority in Form IEPF – 2 within fifteen days from the date of publication of these rules and the company shall display the name of Nodal Officer and his e-mail ID on its website.

Provided that any change in the nodal officer or his details shall be communicated to the Authority through Form IEPF 2 within seven days of such change along with board resolution thereof.

### **Purpose of the eForm**

Statement of Unpaid and Unclaimed Amounts and details of Nodal Officer

eForm Number as per Companies Act, 1956

Form 5-INV

## **Part II – Instructions to fill the eForm**

### **Specific Instructions to fill the eForm IEPF-2 at Field Level**

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

S. No/ Section Name	Field Name	Instructions
1	Purpose of Filing	Select from below: <ul style="list-style-type: none"> <li>- statement of unclaimed and unpaid amounts</li> <li>- Appointment of Nodal Officer</li> <li>- Appointment of Deputy Nodal Officer</li> <li>- updation of details of Nodal Officer only</li> <li>- Updation/Cessation of details of deputy Nodal Officer only</li> </ul>

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S. No/ Section Name		Field Name	Instructions
2	a	Corporate Identity Number (CIN)	Enter the Valid CIN of the company. You may find CIN by entering existing registration number or name of the company on the MCA website.( <a href="http://www.mca.gov.in">www.mca.gov.in</a> )  Also the Company should be in Active status. Please check the status in Master data of the company available at MCA site.
	b	Global location number (GLN) of company	This field shall be disabled for the time being
2		Pre-fill button	Click the <b>Pre-fill</b> button. On clicking the button, system shall automatically display the name, registered office address of the company and email address
	a	Name of the company	This will be auto-filled after Pre-fill button is pressed
	b	Address of the registered office or of the principal place of business in India of the company	This will be auto-filled after Pre-fill button is pressed
	c	email id of the company	This will be auto-filled after Pre-fill button is pressed  In case there is any change in the email ID, you can enter the new valid email ID.
3A		Details of Nodal Officer	Enter details of Nodal Officer in case 'Appointment of Nodal Officer' and 'Updation of details of Nodal Officer Only' is selected in field 1. <ol style="list-style-type: none"> <li>1. Enter the details of nodal Officer appointed by the company.</li> <li>2. Enter the Income tax PAN of the Nodal Officer and click the Verify PAN button. Based on the Income tax PAN, the details of the Nodal Officer's name, father's name and DOB shall be verified with the PAN records. In case the details do not match, error message shall be displayed.</li> </ol>

S. No/ Section Name	Field Name	Instructions
3B	Number of Deputy Nodal Officer	<p>Enter the number of Deputy Nodal Officer appointed by the company (maximum upto 5). It is optional to appoint Deputy nodal Officer in the company.</p> <p>Details of Deputy Nodal Officer should be entered in case 'Appointment of Deputy Nodal Officer' and 'Updation/Cessation of details of Details Nodal Officer Only' is selected in field 1.</p>
	Details of Deputy Nodal Officer	<ol style="list-style-type: none"> <li>Depending on the number entered above, same number of blocks will be generated to enter Deputy Nodal Officer's Details.</li> <li>Enter the details of Deputy Nodal Officer appointed by the company.</li> <li>Enter the Income tax PAN of the Deputy Nodal Officer and click the Verify PAN button. Based on the Income tax PAN, the details of the Deputy Nodal Officer's name, father's name and DOB shall be verified with the PAN records. In case the details do not match, error message shall be displayed.</li> <li>Select check box 'Do you want to cessate this Deputy Nodal Officer' if below Deputy Nodal Officer is required to be cessated.</li> </ol>
4	a	<p>Financial year ended (FY-7)</p> <p>Enter the date of Financial year ended</p> <p>The date should be less than or equal to system date and greater than date of incorporation of the company.</p>
	b	<p>Date of annual general meeting (AGM) or Due date whichever is earlier</p> <p>Enter the date of annual general meeting or Due date; whichever is earlier</p> <p>The date should be less than or equal to system date. It should be greater than date entered for financial year ended date</p>
5	Whether registered with Reserve Bank of India (RBI)	Select the appropriate option – Yes or No

## Instruction Kit for eForm IEPF-2

(Statement of unclaimed or unpaid amounts and details of Nodal Officer)

S. No/ Section Name	Field Name	Instructions
6	Number of small shareholders of the company	Enter the number of small shareholders of the company  This field is mandatory in case of companies. This number could be zero.
7	Number of small depositors of the company	Enter the number of small depositors of the company  This field is mandatory in case of companies. This number could be zero.
8	Details of unclaimed and unpaid amounts for previous seven years including current year	Enter the details of unclaimed and unpaid amounts for each previous seven years and current year.  Note: FY-7 is the current financial year as mentioned in 4(a) Every Financial Year column should contain some values (in any particular), such that total for every Financial column is greater than zero.  This number could be zero.
1	Amount in the unpaid dividend accounts of companies	Enter the amount in unpaid dividend accounts of the company  This number could be zero
A	No. of Underlying Shares for the Amount in the unpaid dividend accounts of companies	Enter the number of Underlying Shares for the Amount in the unpaid dividend accounts of companies  This number could be zero
B	Amount refunded by the Company from the unpaid dividend account during the year	Enter the Amount refunded by the Company from the unpaid dividend account during the year This number could be zero
2	The amount received under sub-section (4) of section 38	Enter The amount received under sub-section (4) of section 38 This number could be zero

## Instruction Kit for eForm IEPF-2

(Statement of unclaimed or unpaid amounts and details of Nodal Officer)

S. No/ Section Name	Field Name	Instructions
3	Amount of application moneys received and due for refund	Enter the amount of application moneys received and due for refund  This number could be zero
4	Amount of matured deposits	Enter the amount of matured deposits  This number could be zero
a	Amount refunded by the Company from the matured deposits during the year	Enter the Amount refunded by the Company from the matured deposits during the year  This number could be zero
5	Amount of matured debentures	Enter the Amount of matured debentures  This number could be zero.
a	Amount refunded by the Company from the matured debentures during the year	Enter the Amount refunded by the Company from the matured debentures during the year  This number could be zero.
6	Interest accrued on the amounts referred in clause 3 to 5 above	
(i)	Application money due for refund	Enter the amount for application money due for refund  This number could be zero.
(ii)	Matured deposit with companies	Enter the amount of matured deposit with companies  This number could be zero.
(iii)	Matured debentures with companies	Enter the amount of matured debentures with companies  This number could be zero.
7	Sale proceeds of fractional shares arising out of issuance of bonus	Enter the amount of Sale proceeds of fractional shares arising out of issuance of bonus shares, merger and amalgamation.

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S. No/ Section Name		Field Name	Instructions
		shares, merger and amalgamation	This number could be zero.
	8	Redemption amount of preference shares	Enter the redemption amount of preference shares  This number could be zero.
	9	Others	Enter the other unclaimed and unpaid amounts  This number could be zero.
		Total	This number will be auto-filled as per below calculations:  Total = Sum of all the amounts from #1, 2, 3,4,5,6(i), 6(ii), 6(iii),7,8 and 9 (excluding 1a, 1b, 4a, 5a) This total should be greater than zero.
9		Amount of Dividend declared on shares of the company lying with IEPF during the Financial year as mentioned in 4(a) above	Enter the amount in case 'Statement of unclaimed and unpaid amounts' is selected in field 1.
10		Any other benefits declared (as per rule 6(8)) on shares of the company lying with IEPF during the Financial year as mentioned in 4(a) above	Enter the amount in case 'Statement of unclaimed and unpaid amounts' is selected in field 1.
		Attachments	<ol style="list-style-type: none"> <li>1. Board Resolution for appointment of Nodal Officer: Mandatory to attach in case 'Appointment of Nodal/Deputy Nodal Officer', 'Appointment of Deputy Nodal Officer', 'Updation of details of Nodal Officer' and ' Updation/Cessation of Deputy Nodal Officer' .</li> <li>2. Optional attachments: Maximum 5 optional attachments can be attached with form.</li> </ol>


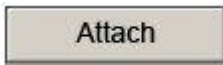


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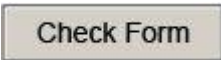


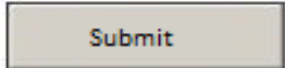
S. No/ Section Name	Field Name	Instructions
To be digitally signed by	Declaration	Enter the serial number and date of board resolution authorizing the signatory to sign and submit the eForm.
	DSC	<p>Ensure the eForm is digitally signed by the Director, Managing Director, Manager, CEO, CFO or Company Secretary.</p> <p>The person should have registered his DSC with MCA by using the following link (<a href="http://www.mca.gov.in">www.mca.gov.in</a>). If not already register, then please register before signing this form.</p> <p>Disqualified director should not be able to sign the form.</p>
	DIN or Income-tax PAN or Membership number	<ul style="list-style-type: none"> <li>In case the person digitally signing the eForm is a Director or Managing Director - Enter the approved DIN.</li> <li>In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter valid income-tax PAN.</li> <li>In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.</li> </ul>

### Common Instructions to fill eForm

Buttons	Particulars
Pre-Fill 	<p>The <b>Pre-fill</b> button can appear more than once in an eForm. The button appears next to a field that can be automatically filled using the MCA database.</p> <p>Click this button to populate the field.</p> <p><b>Note:</b> You are required to be connected to the Internet to use the Pre-fill functionality.</p>
Attach 	<p>Click this document to browse and select a document that needs to be attached to the eForm. All the attachments should be scanned in pdf format. You have to click the attach button corresponding to the document you are making an attachment.</p>

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(Statement of unclaimed or unpaid amounts and details of Nodal Officer)

Buttons	Particulars
	In case you wish to attach any other document, please click the optional attach button.
Remove Attachment 	<p>You can view the attachments added to the eForm in the <b>List of attachment</b> field.</p> <p>To remove any attachment from the eForm, select the attachment in the <b>List of attachment</b> field and click the <b>Remove attachment</b> button.</p>
Check Form 	<ol style="list-style-type: none"> <li>1. Click the <b>Check Form</b> button after, filling the eForm. System performs form level validation like checking if all mandatory fields are filled. System displays the errors and provides you an opportunity to correct errors.</li> <li>2. Correct the highlighted errors.</li> <li>3. Click the <b>Check Form</b> button again and. system will perform form level validation once again. On successful validations, a message is displayed “Form level pre scrutiny is successful”.</li> </ol> <p><b>Note:</b> The Check Form functionality does not require Internet connectivity.</p>
Modify 	<p>The Modify button is enabled, after you have checked the eForm using the <b>Check Form</b> button.</p> <p>To make changes to the filled and checked form:</p> <ol style="list-style-type: none"> <li>1. Click the <b>Modify</b> button.</li> <li>2. Make the changes to the filled eForm.</li> <li>3. Click the <b>Check Form</b> button to check the eForm again.</li> </ol>
Pre scrutiny 	<ol style="list-style-type: none"> <li>1. After checking the eForm, click the <b>Prescrutiny</b> button. System performs some checks and displays errors, if any.</li> <li>2. Correct the errors.</li> <li>3. Click the <b>Prescrutiny</b> button again. If there are no errors, a message is displayed “No errors found.”</li> </ol> <p>The <b>Prescrutiny</b> functionality requires Internet Connectivity. Please attach signatures before clicking on Prescrutiny.</p>
Submit 	This button is disabled at present.

## Part III - Important Points for Successful Submission

### Fee Rules

S.No	Purpose of the form	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees		Remarks
				Event Date	Time limit(days) for filing	
1.	Statement of Unpaid and Unclaimed Amounts	The Companies (Registration offices and Fees) Rules, 2014-Annexure A		60 days should be calculated from date mentioned in field 4(b).	60 days	
2	Form filed for appointment of Nodal Officer	The Companies (Registration offices and Fees) Rules, 2014-Annexure A		Date of Board Resolution( field 3A)	7 days	
3	Form filed for appointment of Deputy Nodal Officer	The Companies (Registration offices and Fees) Rules, 2014-Annexure A		Date of Board Resolution( earliest in field 3B)	7 days	
4	Form filed for updation of Nodal Officer details	The Companies (Registration offices and Fees) Rules, 2014-Annexure A		Date of Board Resolution (field 3A )	7 days	
5	Form filed for updation/Cessation of Deputy Nodal Officer details	The Companies (Registration offices and Fees) Rules, 2014-Annexure A		Date of Board Resolution (Earliest in field 3B)	7 days	

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

### Processing Type

The eForm will be processed in STP mode. On processing of the eform the details will be saved with MCA.

### Email

When an eForm is approved/rejected by the authority concerned, an acknowledgement of the same is sent to the user in the form of an email.

### Note

If form is filed for 'Appointment of Nodal Officer/Deputy Nodal Officer' or 'Updation of details of Nodal Officer/Deputy Nodal Officer', then post SRN approval Nodal Officers/Deputy Nodal Officers are required to register themselves as Nodal Officer-IEPF on MCA website with their PAN. The details entered while registering on MCA website should match with the details provided in form IEPF-2.

## Part IV – Post form submission activity for Uploading Investor-wise details

Steps to be followed after successful upload of Form IEPF-2 in case form is filed for Statement of unclaimed and unpaid amounts:

1. Challan generated during Payment will have a unique ID and Password.
2. User needs to wait for a day and then upload the Excel related to the form. (Excel format is attached along with the help kit).
3. Once all the fields are entered in excel sheet, click on validate. Then check the errors tab for the errors description (if any).
4. Open the IEPF Portal ([www.iepf.gov.in](http://www.iepf.gov.in)) and click on IEPF services.
5. Click on Upload Excel.
6. Enter relevant details and login using the ID and password provided in the challan at step 1.
7. Browse and upload the file. Success Message will appear on the Screen.
8. After upload, go to 'Confirm Upload' service under IEPF Services.
9. Enter relevant details and then click on 'Confirm' to confirm the upload.

10. If not confirmed by user, then after 7 days the uploaded excel will be auto confirmed by system.

11. User needs to wait for a day and then check the updated status of the SRN.

### Annexure A

#### **In case of company having share capital**

Nominal Share Capital	Fee applicable
Less than 1,00,000	Rupees 200
1,00,000 to 4,99,999	Rupees 300
5,00,000 to 24,99,999	Rupees 400
25,00,000 to 99,99,999	Rupees 500
1,00,00,000 or more	Rupees 600

#### **In case of company not having share capital**

Fee applicable
Rupees 200

#### **Additional fee**

Period of delays	All forms
Up to 30 days	2 times of normal fees
More than 30 days and up to 60 days	4 times of normal fees
More than 60 days and up to 90 days	6 times of normal fees
More than 90 days and up to 180 days	10 times of normal fees
More than 180 days	12 times of normal fees