

**Instruction Kit for Form No. BEN-2
(Return to the Registrar in respect of declaration under Section 90)**

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ABOUT THIS DOCUMENT

This Instruction Kit is designed as a step-by-step guide to assist the user in filling up the webform. This document provides references to law(s) governing the webform, guidelines to access the application, instructions to fill the webform at field level and important check points while filling up the webform along with other instructions to fill the webform.

User is advised to refer to the respective instruction kit for filing of webform.

This document is divided into following sections:



[Part I – Law\(s\) governing the webform](#)



[Part II – Accessing Form No. BEN-2 application](#)



[Part III – Instructions to fill the webform](#)



[Part IV – Key points for successful submission](#)

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

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1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Section [90\(4\)](#) of Companies Act, 2013 read with Rule [4](#) and [8](#) of the Companies (Significant Beneficial Owners) Rules, 2018.

1.1 Purpose of the webform

A Reporting Company is required to file return to Registrar of Companies (RoC) upon receipt of a declaration by the reporting company from an individual who is or becomes a significant beneficial owner, or where his significant beneficial ownership undergoes any change in BEN-2 webform.

1.2 Important Check Points while filling up the webform

- ✓ *Please read instructions and guidelines carefully before filling online application forms.*
- ✓ *Please attach the required mandatory supporting documents in the specified format only.*
- ✓ *Please ensure that applicant of the webform is registered at MCA portal before filing the webform.*
- ✓ *Please note that the Company for which the webform is being filed shall be registered with MCA and shall have a valid CIN.*
- ✓ *Please ensure that the signatories have an approved DIN or valid PAN or valid Membership number.*
- ✓ *Please ensure that DIN of the director is not flagged for 'disqualification'.*
- ✓ *Please ensure that the business user is associated with the company or authorized by the company to e-file on its behalf (applicable to other Business user).*
- ✓ *Please ensure that the DSC attached in the webform is registered on MCA portal against the DIN/PAN/Membership number as provided in the webform.*
- ✓ *Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC.*
- ✓ *If the space within any of the fields is not sufficient to provide all the information, then additional details can be provided as an optional attachment to the webform.*
- ✓ *Please note that the total number of SBOs for whom the form is being filed shall not be more than 10 although multiple purposes have been selected.*
- ✓ *Please note that the SBO ID generated in association with any LLP shall not be valid for Company. In case of Company, new SBO ID shall be generated, or V2 Company SBO ID shall be used.*
- ✓ *Please check for any alerts that are generated using the "Notifications and alerts" function under the 'My Workspace' page in the FO user dashboard on the MCA website.*

2 PART II – ACCESSING FORM NO. BEN-2 APPLICATION

2.1 Application Process for Form No. BEN-2

2.1.1 Initial Submission

2.1.1.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials¹

STEP 3: Select “MCA services” and further select “Company e-Filing”

STEP 4: Select “Compliance Services”

STEP 5: Access “Form No. BEN-2 (Return to the Registrar in respect of declaration under section 90)”

STEP 6: Enter Company Information²

STEP 7: Search CIN using the search option (optional)³

STEP 8: Select CIN from the dropdown option (optional)⁴

STEP 9: Fill up the application

STEP 10: Save the webform as a draft (optional)⁵

STEP 11: Submit the webform

STEP 12: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)

STEP 13: Affix the DSC

STEP 14: Upload the DSC affixed pdf document on MCA portal

STEP 15: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the webform + 2 days, whichever is earlier, the SRN will be cancelled.)

STEP 16: Acknowledgement email is generated.

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access Form No. BEN-2 through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter Company Information²

STEP 5: Search CIN using the search option (optional)³

STEP 6: Select CIN from the dropdown option (optional)⁴

STEP 7: Fill up the application

STEP 8: Save the webform as a draft (optional)⁵

STEP 9: Submit the webform

¹ In case Option 1 is selected, the user will have an option to either login immediately after accessing the MCA homepage, or login after selecting “Return to the Registrar in respect of declaration under section 90” in case the user is not already logged in.

² In case the user filling the webform is a Company user then, CIN and Company name will be auto- populated based on the user id from which the user logs in.

³ In case the user filling the webform is a Professional user, a search option will be provided on the page allowing the user to search for CIN basis name of Company.

⁴ In case the user filing the webform is any other business user, a dropdown option containing a list of all the CIN's and corresponding Company name for Companies where the user is associated shall be displayed.

⁵ The option to save the webform as a draft shall be enabled once the user enters the “CIN”.

⁶ In case Option 2 is selected, the user will have an option to either login immediately after accessing the MCA homepage or login after performing the website search.

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STEP 10: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)

STEP 11: Affix the DSC

STEP 12: Upload the DSC affixed pdf document on MCA portal

STEP 13: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the webform + 2 days, whichever is earlier, the SRN will be cancelled.)

STEP 14: Acknowledgement email is generated.

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3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill ‘Form No. BEN-2’ at Field Level

Instructions to fill ‘Form No. BEN-2’ are tabulated below at field level. Only important fields that require detailed instructions are explained. Self-explanatory fields are not explained.

Field No.	Field Name	Instructions
1	Corporate Identity Number (CIN)	<ul style="list-style-type: none"> i. In case of company users, CIN of company shall be pre-filled based on the user id. ii. In case of professional users, a search option shall be provided to search the CIN basis the company name, either full name of the company or partial name can be used to search the company. iii. In case of other business users, a dropdown option is provided containing the list of CIN with which the user is associated.
2 (a)	Name of the company	These fields shall be pre-filled based on the CIN entered in field number 1 i.e. “Corporate Identity Number (CIN)”. Please note that the user shall not be allowed to edit these fields.
2 (b)	Registered office address	
2 (c)	Email ID	
3	Purpose of filing the form	Select the purpose of filing the application from the checkbox. <ul style="list-style-type: none"> • For declaration of holding reporting company • For declaration of Significant Beneficial Ownership under Section 90 • For change in particulars of existing Significant Beneficial Ownership under Section 90 • For change of existing Significant Beneficial Ownership under Section 90 • Change of the existing holding reporting company
	For declaration of holding reporting company	
4 (a)	CIN of the holding reporting company	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if ‘For declaration of holding reporting company’ is selected in field number 3 i.e. “Purpose of filing the form”. ii. CIN entered in this field shall be a valid and active CIN. iii. CIN entered should not be of an OPC Company.
4(b)	Name of the holding reporting company	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if ‘For declaration of holding reporting company’ is selected in field number 3 i.e. “Purpose of filing the form”. ii. This field shall be pre-filled based on the CIN entered above.

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Field No.	Field Name	Instructions
	For declaration of Significant Beneficial Ownership under Section 90	
5 (a) (i)	Number of Significant Beneficial Owners for whom the form is being filed	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if 'For declaration of Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". ii. Please ensure that the value entered in this field shall be greater than zero. iii. Please ensure that the value entered in this field shall be equal to or less than 10.
	Table: Column-Significant Beneficial Owner	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if 'For declaration of Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". ii. Basis the number entered in field number 5 (a) (i) "Number of Significant Beneficial Owners for whom the form is being filed", the rows in the table shall be repeated sequentially as SBO1, SBO2, SBO3 and so on.
	Column- Number of Members through whom indirect holding or right in reporting company is being exercised	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if 'For declaration of Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". ii. Basis the number entered in this field, fields from 6 (A) to (C) shall be repeated sequentially as I, II, III and so on and field 6(D) shall be enabled once for each SBO detail as number entered in field 5 (a) (i) 'Number of Significant Beneficial Owners for whom the form is being filed' iii. Please ensure that value entered in this field shall be greater than zero. Please ensure that the value entered in this field shall be equal to or less than 10.
	For change in particulars of Significant Beneficial Ownership under Section 90	
5 (b) (i)	Number of Significant Beneficial Owners for whom particulars are to be changed	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". ii. Please ensure that the value entered in this field shall be greater than zero. iii. Please ensure that the value entered in this field shall be equal to or less than 10.

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Field No.	Field Name	Instructions
	Table: Column-Significant Beneficial Owner	<ol style="list-style-type: none"> This field shall be enabled and mandatory only if 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". Basis the number entered in field number 5 (b) (i) i.e. "Number of Significant Beneficial Owners for whom particulars are to be changed", the rows in the table shall be repeated sequentially as SBO1, SBO2, SBO3 and so on.
	Column- Number of Members through whom indirect holding or right in reporting company is being exercised	<ol style="list-style-type: none"> This field shall be enabled and mandatory only if 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". Basis the number entered in this field, fields from 6 (A) to (C) shall be repeated sequentially as I, II, III and so on and field 6(D) shall be enabled once for each SBO detail as number entered in field 5 (b) (i) 'Number of Significant Beneficial Owners for whom particulars are to be changed'. Please ensure that the value entered in this field shall be greater than zero. Please ensure that the value entered in this field shall be equal to or less than 10.
	For change of existing Significant Beneficial Ownership under Section 90	
5 (c) (i)	Number of Significant Beneficial Owner to be changed	<ol style="list-style-type: none"> This field shall be enabled and mandatory only if 'For change of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". Please ensure that the value entered in this field shall be greater than zero. Please ensure that the value entered in this field shall be equal to or less than 10.
5 (c) (ii)	ID of the Significant Beneficial Owner to be changed	<ol style="list-style-type: none"> This field shall be enabled and mandatory only if 'For change of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". Select the ID of SBO to be changed from list of SBO IDs associated with the CIN available in dropdown. In case number entered in field number 5 (c) (i) i.e. "Number of Significant Beneficial Owner to be changed" is greater than 1, same SBO ID shall not be selected twice in this field. In case multiple purposes are selected by user: SBO ID selected in this field shall not be the same SBO ID entered

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Field No.	Field Name	Instructions
		in field number 6D (a) i.e. “ID of the Significant Beneficial Owner”.
5 (c) (iii)	Name of the Significant Beneficial Owner to be changed	<ol style="list-style-type: none"> This field shall be enabled and mandatory only if ‘For change of existing Significant Beneficial Ownership under Section 90’ is selected in field number 3 i.e. “Purpose of filing the form”. Name of the Significant Beneficial Owner shall be prefilled based on the SBO ID selected above.
5 (c) (iv)	Date of change of Significant Beneficial Interest	<ol style="list-style-type: none"> This field shall be enabled and mandatory only if ‘For change of existing Significant Beneficial Ownership under Section 90’ is selected in field number 3 i.e. “Purpose of filing the form”. Please ensure that the date entered in this field shall be less equal to or than the system date. Please ensure that the date entered in this field shall be greater than incorporation date of company.
5 (c) (v)	Date of declarations under sub-section (1) of section 90	<ol style="list-style-type: none"> This field shall be enabled and mandatory only if ‘For change of existing Significant Beneficial Ownership under Section 90’ is selected in field number 3 i.e. “Purpose of filing the form”. Please ensure that the date entered in this field shall be less equal to or than the system date. Please ensure that the date entered in this field shall be greater than incorporation date of company.
5 (c) (vi)	Date of receipt of the declaration by the company	<ol style="list-style-type: none"> This field shall be enabled and mandatory only if ‘For change of existing Significant Beneficial Ownership under Section 90’ is selected in field number 3 i.e. “Purpose of filing the form”. Please ensure that the date entered in this field shall be less equal to or than the system date. Please ensure that the date entered in this field shall be greater than incorporation date of company.
5 (c) (vii)	Whether control or significant influence has ceased	<ol style="list-style-type: none"> This field shall be enabled and mandatory only if ‘For change of existing Significant Beneficial Ownership under Section 90’ is selected in field number 3 i.e. “Purpose of filing the form”. Select ‘Yes’ or ‘No’ from the radio buttons. If ‘Yes’ selected, attach the relevant document.
5 (c) (viii)	Details of direct or indirect control by the SBO after such cessation/change (select all that apply)	<ol style="list-style-type: none"> This field shall be enabled and mandatory only if ‘For change of existing Significant Beneficial Ownership under Section 90’ is selected in field number 3 i.e. “Purpose of filing the form”.

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Field No.	Field Name	Instructions
		<ul style="list-style-type: none"> ii. Select the relevant checkbox (es) depicting the manner in which direct or indirect control is held by SBO after cessation/change and the corresponding percentages of shares, if any need to be entered.
6A	<p>Details and particulars of Members: Manner in which significant beneficial interest is being held or exercised either indirectly or together with any direct holding or right (select one or more as may be applicable)</p>	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if either 'For declaration of Significant Beneficial Ownership under Section 90' or 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". ii. Select the relevant checkbox (es) depicting the manner in which significant beneficial interest is being held or exercised and the corresponding percentage of shares, if any need to be entered.
6B	Particulars of the Members	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if either 'For declaration of Significant Beneficial Ownership under Section 90' or 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". ii. Please ensure that details of the members shall be fill in this field.
6B (f)	Date of entry of name in register u/s 88 (DD/MM/YYYY)	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if either 'For declaration of Significant Beneficial Ownership under Section 90' or 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". ii. Please ensure that the date entered in this field shall be equal to or less than the system date. iii. Please ensure that the date entered in this field shall be greater than incorporation date of company in case CIN/FCRN/LLPIN is entered in field number 6B (b) "CIN/FCRN/LLPIN or any other registration number".
6C	Other details of the members	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if either 'For declaration of Significant Beneficial Ownership under Section 90' or 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". ii. Please ensure that other details of the members shall be fill in this field.
6D	Particulars of the SBO to be added SBO1	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if either 'For declaration of Significant Beneficial Ownership under Section 90' or 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form".

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Field No.	Field Name	Instructions
6D (a)	ID of the Significant Beneficial Owner	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if ‘For declaration of Significant Beneficial Ownership under Section 90’ and ‘For change in particulars of existing Significant Beneficial Ownership under Section 90’ are selected in field number 3 i.e. “Purpose of filing the form”. ii. Enter the ID of SBO, if any. iii. In case number entered in field number 5 (a) (i) i.e. “Number of Significant Beneficial Owners for whom form is being filed” is greater than 2, same SBO ID shall not be entered twice in this field. iv. In case number entered in field number 5 (b) (i) i.e. “Number of Significant Beneficial Owners for whom particulars are to be changed” is greater than 2, same SBO ID shall not be entered twice in this field. v. In case multiple purposes are selected by user: SBO ID entered in this field shall not be the same SBO ID entered in field number 5 (c) (ii) i.e. “ID of the Significant Beneficial Owner to be changed”.
6D (a) (i)	Income Tax PAN	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if either ‘For declaration of Significant Beneficial Ownership under Section 90’ or ‘For change in particulars of existing Significant Beneficial Ownership under Section 90’ is selected in field number 3 i.e. “Purpose of filing the form”. ii. This field shall be pre-filled and non-editable in case SBO ID is entered in field number 6D (a) ‘ID of the Significant Beneficial Owner’. Else needs to be entered manually by FO user. iii. This field shall be pre-filled and shall remain editable in case ‘For change in particulars of existing Significant Beneficial Ownership under Section 90’ is selected in field number 3 i.e. “Purpose of filing the form”.
	Verify income-tax PAN	<ul style="list-style-type: none"> i. Please note that it shall be mandatory to click 'Verify income-tax PAN' button in case where Income-tax PAN is entered. ii. Please note that upon clicking 'Verify income-tax PAN' action button, user’s name and date of birth shall be verified from the PAN database.
6D (a) (ii)	Passport Number	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if either ‘For declaration of Significant Beneficial Ownership under Section 90’ or ‘For change in particulars of existing Significant Beneficial Ownership under Section 90’ is selected in field number 3 i.e. “Purpose of filing the form”. ii. This field shall be pre-filled and non-editable in case SBO ID is entered in field number 6D (a) ‘ID of the Significant

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Field No.	Field Name	Instructions
		Beneficial Owner'. Else needs to be entered manually by FO user. iii. This field shall be pre-filled and shall remain editable in case 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". iv. This field shall be mandatory if country and citizen is other than India selected.
6D (b)	Name of the Significant Beneficial Owner	i. This field shall be enabled and mandatory only if either 'For declaration of Significant Beneficial Ownership under Section 90' or 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". ii. This field shall be pre-filled and shall remain editable in case 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form".
6D (c)	Father's Name (Even married women must give father's name)	i. This field shall be enabled and mandatory only if either 'For declaration of Significant Beneficial Ownership under Section 90' or 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". ii. This field shall be pre-filled and shall remain editable in case 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form".
6D (d)	Date of Birth	i. This field shall be enabled and mandatory only if either 'For declaration of Significant Beneficial Ownership under Section 90' or 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". ii. This field shall be pre-filled and shall remain editable in case 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form".
6D (e)	Nationality	i. This field shall be enabled and mandatory only if either 'For declaration of Significant Beneficial Ownership under Section 90' or 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". ii. This field shall be pre-filled and shall remain editable in case 'For change in particulars of existing Significant

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Field No.	Field Name	Instructions
		Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form".
6D (f)	Whether a citizen of India	<ol style="list-style-type: none"> i. This field shall be enabled and mandatory only if either 'For declaration of Significant Beneficial Ownership under Section 90' or 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". ii. This field shall be pre-filled and shall remain editable in case 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form".
6D (g)	Address of Significant Beneficial Owner	<ol style="list-style-type: none"> i. This field shall be enabled and mandatory only if either 'For declaration of Significant Beneficial Ownership under Section 90' or 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". ii. This field shall be pre-filled and shall remain editable in case 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form".
6D (h) (i)	Date of acquiring Significant Beneficial Interest (DD/MM/YYYY)	<ol style="list-style-type: none"> i. This field shall be enabled and mandatory only if either 'For declaration of Significant Beneficial Ownership under Section 90' or 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". ii. This field shall be pre-filled and shall remain editable in case 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". iii. Please ensure that the date entered in this field shall be equal to or less than the system date. iv. Please ensure that the date entered in this field shall be greater than incorporation date of company.
6D (h) (ii)	Date of declarations under sub-section (1) of section 90 (DD/MM/YYYY)	<ol style="list-style-type: none"> i. This field shall be enabled and mandatory only if either 'For declaration of Significant Beneficial Ownership under Section 90' or 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". ii. This field shall be pre-filled and shall remain editable in case 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form".

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Field No.	Field Name	Instructions
6D (h) (iii)	Date of receipt of the declaration by the company	<p>iii. Please ensure that the date entered in this field shall be equal to or greater than date entered in field number 6D h(i) "Date of acquiring Significant Beneficial Interest".</p> <p>i. This field shall be enabled and mandatory only if either 'For declaration of Significant Beneficial Ownership under Section 90' or 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form"</p> <p>ii. This field shall be pre-filled and shall remain editable in case 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form".</p> <p>iii. Please ensure that the date entered in this field shall be equal to or greater than date entered in field number 6D h(ii) "Date of declarations under sub-section (1) of section 90".</p>
6D (i)	Whether Significant Beneficial Owner has any direct holding or right in the reporting company	<p>i. This field shall be enabled and mandatory only if either 'For declaration of Significant Beneficial Ownership under Section 90' or 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form"</p> <p>ii. This field shall be pre-filled and shall remain editable in case 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form".</p> <p>iii. Select 'Yes' or 'No' from the radio buttons.</p>
6D (j)	If yes, enter details below	<p>i. This field shall be enabled and mandatory only if either 'For declaration of Significant Beneficial Ownership under Section 90' or 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form"</p> <p>ii. This field shall be pre-filled and shall remain editable in case 'For change in particulars of existing Significant Beneficial Ownership under Section 90' is selected in field number 3 i.e. "Purpose of filing the form". Else needs to be entered manually by FO user.</p> <p>iii. Select the relevant checkbox (es) depicting the manner in which direct or indirect control is held by SBO after cessation/change and the corresponding percentages of shares, if any need to be entered.</p>
	Change of the existing holding reporting company	
7 (a)	CIN of the holding reporting company	<p>i. This field shall be enabled and mandatory only if 'Change of the existing holding reporting company' is selected in field number 3 i.e. "Purpose of filing the form".</p>

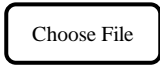

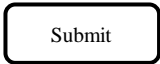
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Field No.	Field Name	Instructions
		<ul style="list-style-type: none"> ii. CIN of the existing holding reporting company shall be pre-filled from the latest master data.
7 (b)	Name of the holding reporting company	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if 'Change of the existing holding reporting company' is selected in field number 3 i.e. "Purpose of filing the form". ii. This field shall be pre-filled based on the CIN pre-filled above this field.
7 (c)	Effective date of change of holding reporting company (DD/MM/YYYY)	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if 'Change of the existing holding reporting company' is selected in field number 3 i.e. "Purpose of filing the form". ii. Please ensure that the date entered in this field shall be less than or equal to the system date. iii. Please ensure that the date entered in this field shall be greater than incorporation date of company for which CIN is mentioned in field number 1 i.e. "Corporate Identity Number (CIN)". iv. Please ensure that the date entered in this field shall be greater than incorporation date of holding reporting company for which CIN is mentioned in field number 7 (a) i.e. "CIN of the holding reporting company".
	Attachments	All the attachments shall be either in pdf or.jpg format. The size of each individual attachment can be up to 2MB.
(a)	Declaration under Section 90	This attachment shall be mandatory.
(b)	Optional attachment(s) - if any	<ul style="list-style-type: none"> i. This field can be used to provide any other information. ii. Please note that the user has an option to upload up to five optional attachments each of 2 MB but up to 10 MB.
	Declaration	
	I have been authorised by board of directors resolution datedto sign this form	Date entered in this field shall be equal to or greater than the date of incorporation of company for which CIN is mentioned in field number 1 i.e. "Corporate Identity Number (CIN)"; and Date entered in this field shall be less than or equal to system date.
	To be digitally signed by Designation	Select the relevant option from the dropdown list - Director/ Manager/ CEO/ CFO/ Company Secretary/ Managing Director.
	Director identification number of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the Company Secretary	<ul style="list-style-type: none"> i. In case the person digitally signing the webform is a Director/ Managing Director - Enter the approved DIN. ii. In case the person digitally signing the webform is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter approved DIN or valid income-tax PAN. iii. In case the person digitally signing the webform is Company Secretary – Enter membership number (in case of

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Field No.	Field Name	Instructions
		other than Section 8 company) and enter either membership number/ PAN (in case of Section 8 company).
	Certificate by Practicing Professional To be digitally signed by	<ol style="list-style-type: none"> The webform shall 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 webform. In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) then enter the membership number. In case the professional is a company secretary (in whole-time practice) then enter the certificate of practice number. Select the relevant category of the professional and whether he/ she is an associate or fellow. Please ensure that membership/ certificate of practice number of the professional corresponds to the 'Associate' or 'Fellow' member category selected in the webform.

3.2 Other instructions to fill 'Form No. BEN-2'

Buttons	Particulars
	<ol style="list-style-type: none"> Click the "Choose File" button to browse and select a document that is required to be attached as a supporting to 'Form No. BEN-2'. This is an optional field. All the attachments should be uploaded in <i>pdf or .jpg format</i>. The total size of the document being submitted can be up to 10 MB. The user has an option to attach multiple files (up to 5 Only) as attachments within the webform.
	<ol style="list-style-type: none"> Click on Save button for saving the application in a draft form at any given point in time prior to submitting the webform. The 'Save' option will be enabled only after entering the 'CIN'. This is an optional field. On saving the webform, all the information filled in the webform will be saved and can be edited/updated till the time webform is submitted. The previously saved drafts can also be accessed (at a later point in time) using the application history functionality.
	<ol style="list-style-type: none"> This is a mandatory field. When the user clicks on the submit button the details filled in the webform are auto saved and the system verifies the webform. In case errors are detected the user will be taken back to webform and all the relevant error messages shall be displayed. In case at the submission of webform no errors are detected by the system the submission will be successful.

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Buttons	Particulars
<p data-bbox="272 323 474 384">Forgot SBO ID</p>	<ul style="list-style-type: none"><li data-bbox="565 310 1453 485">i. In case user forgets the SBO ID, the user clicks on the forgot SBO ID button. Upon clicking on this button, a pop-up window shall be displayed, wherein user enters PAN/Passport number. If no SBO ID is registered against the PAN/Passport number an error ‘No SBO ID is registered against the PAN/Passport number’ shall be displayed.<li data-bbox="565 485 1453 625">ii. If SBO ID is already registered against the PAN/Passport number, the SBO ID will be sent to his registered e-mail ID/Mobile number and a message will be displayed to the FO user “Your SBO ID is successfully sent on your registered email/mobile”.<li data-bbox="565 625 1453 655">iii. This is an optional field.

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4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

4.1 Fee rules

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	Return to the Registrar in respect of declaration under section 90	The Companies (Registration offices and Fees) Rules, 2014 (Refer Table 1 below)	Refer Table 2 below	Date of receipt of declaration (oldest)	—30 days from the date of receipt of declaration from SBO. In case of multiple SBOs the earliest date of receipt of declaration will be considered. —Additional fee shall not be applicable if purpose selected is either ‘For declaration of holding reporting company’ or option ‘Change of the existing holding reporting company in field number 3 i.e. “Purpose of filing the form”’.

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

4.1.1 Companies (Registration offices and Fees) Rules, 2014

Table 1

Normal filing fee

In case of company having share capital

S#	Nominal Share Capital (INR)	Fee applicable (INR)
1	Less than 1,00,000	200
2	1,00,000 to 4,99,999	300
3	5,00,000 to 24,99,999	400

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4	25,00,000 to 99,99,999	500
5	1,00,00,000 or more	600

In case of company not having share capital

Normal Fee applicable (INR)

200

Table 2
Additional Fees in case of delay in filing of webforms

S#	Period of delay	Additional fee applicable (INR)
1	Up to 30 days	2 times of normal filing fees
2	More than 30 days and up to 60 days	4 times of normal filing fees
3	More than 60 days and up to 90 days	6 times of normal filing fees
4	More than 90 days and up to 180 days	10 times of normal filing fees
5	More than 180 days	12 times of normal filing fees

4.2 Processing Type

BEN-2 webform shall be processed in STP mode and shall be taken on record through electronic mode without any further processing. Ensure that all particulars in the webform are correct. There is no provision for resubmission of this webform.”

4.3 Useful links

1. Link to access BEN-2: <https://mca.gov.in/content/mca/global/en/mca/e-filing/complianceServices/BEN-2.html>
2. FAQs related to e-filing: <https://www.mca.gov.in/MinistryV2/efiling.html>
3. Payment and Fee related Services: <https://www.mca.gov.in/MinistryV2/paymentservices.html>