

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 20th January, 2023

G.S.R. 37(E).—In exercise of the powers conferred under section 26, sub-section (1) of section 27, section 28, section 29, sub-section (2) of section 31, sub-sections (3) and (4) of section 39, sub-section (6) of section 40 and section 42 read with section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Prospectus and Allotment of Securities) Rules, 2014, namely:-

1. (i) These rules may be called the Companies (Prospectus and Allotment of Securities) Amendment Rules, 2023.

(ii) They shall come into force with effect from the 23rd day of January, 2023.

2. In the Companies (Prospectus and Allotment of Securities) Rules, 2014,-

(i) sub-rule (6) of rule 12 shall be omitted;

(ii) in the Annexure, for Form-PAS-2, Form-PAS-3 and Form-PAS-6 the following Forms shall be substituted, namely :-

Form No. PAS-2**Information Memorandum**

[Pursuant to section 31(2) of the Companies Act, 2013 and rule 10 of Companies (Prospectus and Allotment of Securities) Rules, 2014]



Form language

 English Hindi

Refer instruction kit for filing the form.

*All fields marked in * are mandatory*

Company Information**1 Particulars of the company**

(a) *Corporate Identity Number (CIN)

(b) *Name of the Company

(c) *Address of the registered office of the company

(d) *Email ID of the company

2 Details of Shelf Prospectus

(a) *Reference details

(b) *Date of filing with Registrar(DD/MM/YYYY)

(c) *Date of issue (DD/MM/YYYY)

(d) *Period of validity (in months)

3 Details of securities being offered

| Particulars | Total Number of securities offered under the Shelf Prospectus* | Number of securities allotted prior to the present offer* | Number of securities offered under the present offer* |
|-------------|--|---|---|
| | | | |

| | | | |
|--|--|--|--|
| Type of Securities* <input type="text"/> ▼ | | | |
| Face value per security (in Rs.)* | | | |
| Premium per security (in Rs.)* | | | |
| Issue price per security* | | | |

4 Date wise details of charges created on the assets / properties of the company since first offer or previous offer of securities –

(a) *Number of charges created

(b) Particulars of charges created

| Sl. No. | Date of creation of charge (DD/MM/YYYY) | Purpose for which charge has been created | Amount for which charge has been created | Period of charge (in months) | Details of assets / property on which charge has been created | Name of the charge holder | Brief terms and conditions of the charge |
|---------|---|---|--|------------------------------|---|---------------------------|--|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

5 Change in financial position of the company – (Pre-Allotment and Post-Allotment)

| Particulars | Pre-Allotment | Post-Allotment |
|---------------------------|---------------|----------------|
| Equity share capital* | | |
| Preference share capital* | | |
| Reserves and surplus* | | |
| Debt | | |
| Secured debts* | | |
| Unsecured debts* | | |
| Total | | |

6 Changes in the Share Capital, i.e. Capitalization Statement-

(a) Number of times reserves capitalized

| Particulars | |
|-----------------------------|--|
| Name of the reserve* | |
| Nature of reserve* | |

| | |
|------------------------------------|--|
| Capitalized amount of the reserve* | |
| Number of shares issued* | |
| Par value of the shares issued* | |

- 7 Changes in accounting policies
- 8 Change in the risk factors as stated in the Shelf Prospectus and in the information memorandum filed with respect to previous offer
- 9 Economic changes that may affect income from continuing operations
- 10 Any significant changes in the activities of the company, which may have a material effect on the profit/loss of the company, including the loss of agencies or markets and similar factors
- 11 *Changes in the total turnover of each major industry segment in which the issuer operates
- 12 Any significant legal proceedings initiated by the company or against the company or its directors, the outcome of which could have an adverse impact on the company
- 13 Any significant claim made by any person or any authority against the company
- 14 Any significant change in the business environment of the company whether technological, financial, market related, government policy or otherwise, adversely affecting, in present or in future, the business of the company
- 15 Any significant change in the management or ownership of the company
- 16 Any other change which may reasonably influence the investment decision of an investor
- 17 *Gist of details of Proposed objects with reference to the current offering including project plan, financial details, time period of meeting the objects and other relevant factors

Attachments

(a) Optional attachment(s) - if any

Max 2 MB

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Declaration

I _____ am authorised by the Board of Directors of the Company vide resolution number* dated (DD/MM/YYYY)* to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

*To be digitally signed by

DSC BOX

*Designation

*(Director/Manager/ Company Secretary/CEO/CFO)** Director identification number of the director or Managing Director; or DIN or PAN
of the manager or CEO or CFO; or Membership number of the Company Secretary**Certificate by Practicing Professional**

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone

through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original records maintained by the Company which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed.

I further certify that:

1 The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;

2 All the required attachments have been completely and legibly attached to this form.

To be digitally signed by:

- Chartered accountant (in whole-time practice)
- Cost accountant (in whole-time practice)
- Company secretary (in whole-time practice)

* Whether associate or fellow:

- Associate Fellow

Membership number

Certificate of practice number

Save

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Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

This eForm has been taken on file maintained by the registrar of companies through electronic mode and on the basis of statement of correctness given by the company.

For office use only

eForm Service request number (SRN)

eForm filing date (DD/MM/YYYY)

Form No. PAS-3**Return of Allotment**

[Pursuant to section 39(4) and 42 (9) of the Companies Act, 2013 and rule 12 and 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014]



Form language

 English

 Hindi

Refer instruction kit for filing the form.

All fields marked in * are mandatory

1 Company Information

(a) *Corporate Identity Number (CIN)

(b) *Name of the company

(c) *Address of the Registered Office of the company

(d) *Email ID of the company

2 *Number of allotments

3 *Type of security

(Equity/Preference/ Debentures)

4 (a) If Equity: Type of allotment

(Public issue/Bonus issue/Right issue/Conversion of Loans/ Conversion of debenture/ Conversion of preference shares/ Private placement/ Preferential allotment /Employee stock option Plan (ESOP)/ Sweat equity/Others)

(b) If Others, please provide details

(c) If Preference: Type of allotment

(Public issue/Bonus issue/Right issue/Conversion of Loans/ Conversion of debenture/ Private placement/ Preferential allotment/Employee stock option Plan (ESOP) /Sweat equity/ Others)

(d) If Others, please provide details

(e) If Debentures: Type of allotment

(Public issue/Conversion of Loans/Private placement/Preferential allotment/Others)

(f) If Others, please provide details

| | | | | | | | | |
|----------------------|--|--|--|--|--|--|--|--|
| On allotment | | | | | | | | |
| On calls* | | | | | | | | |
| Total amount* | | | | | | | | |

10 Particulars of securities allotted for consideration other than cash

- (a) Class of security
- (b) Number of securities allotted
- (c) Nominal amount per security (in INR)
- (d) Premium amount per security (if any) (in INR)
- (e) Discount amount per security (if any) (in INR)
- (f) Amount to be treated as paid up on each security (in INR)
- (g) Total nominal amount (in INR)
- (h) Total premium amount (if any) (in INR)
- (i) Total discount amount (if any) (in INR)

11 Details of Consideration

| Consideration for which such securities have been allotted | Description of the consideration | Value (amount in INR) |
|--|----------------------------------|-----------------------|
| Property and assets acquired | | |
| Goodwill | | |
| Services (give nature of services) | | |
| Other items (to be specified) | | |

12 *Whether an agreement or contract is executed in writing for allotting securities for consideration other than cash

Yes

No

Particulars of Agreement/Contract

(a) Date of agreement (DD/MM/YYYY)

(b) Parties to agreement

(c) Brief particulars of agreement

13 *Whether valuation report of the Registered Valuer has been obtained for valuation of assets issued in lieu of shares allotted for consideration other than cash

Yes

No

Key information on valuation report

(a) Name of firm/individual undertaking valuation

(b) Registration number issued by IBBI

(c) Email ID

(d) Mobile number

(e) Is valuer, a member of professional body i. e. ICAI, ICSI or ICWAI
(Yes/No)

(f) Membership number of the valuer

(g) Permanent Account Number (PAN)

(h) Has ICAI issued UDIN against the valuation report
(Yes/No/NA)

(i) UDIN of valuation report issued by ICAI

(j) Method of valuation

(k) Valuation amount

(l) Date of issue of report (DD/MM/YYYY)

(m) Other brief details of valuation (if any)

14 Particulars of private placement

(a) Category to whom allotment is made

Existing shareholders

Employee

Directors

Qualified Institutional Buyers Others

(b) If Others, please provide details

15 Particulars of Bonus shares issued

(a) Class of security

(b) Number of bonus shares

(c) Nominal amount per share (in INR)

(d) Amount to be treated as paid up per share (In INR)

16 Particulars of securities allotted in case of conversion

(a) Class of security

(b) Number of securities allotted

(c) Nominal amount per security (in INR)

(d) Premium amount per security (in INR)

(e) Discount amount per security (in INR)

(f) Amount to be treated as paid up on each security (in INR)

(g) Total nominal amount (in INR)

(h) Total premium amount (if any) (in INR)

(i) Total discount amount (if any) (in INR)

17 Details of Conversion

(a) *Brief details of conversion terms

(b) *Value (amount in INR)

(c) In case of preference share, please provide the class of security

18 *Whether an agreement or contract is executed in writing for allotting securities in case of conversion

Yes

No

Particulars of Agreement/Contract

(a) Date of agreement (DD/MM/YYYY)

(b) Parties to agreement

19 Valuation report of security issued

(a) Whether valuation report of the Registered Valuer has been obtained

 Yes No**Key information on valuation report**

(b) Name of firm/individual undertaking valuation report

(c) Registration number issued by IBBI

(d) Email ID

(e) Mobile number

(f) Is valuer, a member of professional body i. e. ICAI, ICSI or ICWAI
(Yes/No) ▼

(g) Membership number of the valuer

(h) Permanent Account Number (PAN)

(i) Has ICAI issued UDIN against the valuation report
(Yes/No/NA) ▼

(j) UDIN of valuation report issued by ICAI

(k) Method of valuation

(l) Valuation amount per share (in INR)

(m) Date of issue of report (DD/MM/YYYY)

(n) Other brief details of valuation (if any)

(o) Whether shares are issued at a price lower than the price determined by the registered valuer?

 Yes No

(p) If Yes, rationale for the same

Capital structure post allotment

20 Capital structure of the company after taking into consideration the above allotment(s) of shares:

Equity share capital

Number of classes

| Class of shares | Authorised capital | Issued capital | Subscribed capital | Paid up capital |
|--|--------------------|----------------|--------------------|-----------------|
| <input type="text"/> ▼ <input type="text"/> | | | | |
| Number of equity shares | | | | |
| Nominal amount per share (in INR) | | | | |
| Total amount of equity shares (in INR) | | | | |

Preference share capital

Number of classes

| Class of shares | Authorised capital | Issued capital | Subscribed capital | Paid up capital |
|--|--------------------|----------------|--------------------|-----------------|
| <input type="text"/> ▼ <input type="text"/> | | | | |
| Number of preference shares | | | | |
| Nominal amount per share (in INR) | | | | |
| Total amount of preference shares (in INR) | | | | |

Unclassified shares

| Particulars | Authorised capital |
|-------------|--------------------|
|-------------|--------------------|

| | |
|--|--|
| Number of Unclassified shares | |
| Total amount of (in INR) Unclassified shares | |

Capital structure post allotment- Debt**Debt Structure of the company after taking into consideration the above allotment(s) of debentures/ other security:**

| Particulars | Total Amount |
|-----------------|--------------|
| Debentures | |
| Secured Loans | |
| Others, specify | |

Attachments

(a) List of Allottees

(b) Valuation Report from the valuer, if any

(c) Copy of contract where securities have been allotted for consideration other than cash or attachment wherein the details of contract reduced in writing by the company, if any

(d) Optional attachment(s), if any

Declaration

I am authorised by the Board of Directors of the Company vide resolution no * dated (DD/MM/YYYY)* to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the promoters subscribing to the Memorandum of Association and Articles of Association.

It is further declared and verified that:

1. All the required attachments have been completely, correctly and legibly attached to this form.
2. The list of allottees is correct and complete as per records of the company.
3. Where the securities are issued other than cash, the contract as well as list of allottees and any other contract of sale, or a contract for services or other consideration in respect of which that allotment is made is attached herewith. If not, then an

attachment has been attached by the company mentioning all the particulars of the contract in writing.

4. The return of allotment in form PAS-2 is not pending for any such allotment of securities, prior to the date of allotment mentioned in field 6 of the form.

I hereby declare that, in respect of private placement the company has

1. Allotted securities to less than two hundred persons in aggregate in a financial year excluding exempted categories;
2. Offered such securities through private placement offer letter and no prospectus or any other public advertisement has been issued for the same;
3. Completed allotment in respect of earlier private placement offers;
4. Received money payable on subscription of such securities through cheque or demand draft or other banking channels but not in cash;
5. Made such offers only to the persons whose names were recorded by the company prior to such invitation and such persons have received such offer by name;
6. Maintained a complete record of such offers and acceptances in Form No. PAS-5

* To be digitally signed by

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*Designation

(Director/Managing Director/Manager/Company Secretary/CEO/CFO)

*Director identification number of the director; OR DIN or PAN of the manager or CEO or CFO
or Membership number of the Company Secretary

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed.

I further certify that:

1. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
2. All the required attachments have been completely and legibly attached to this form.

I hereby certify that I have gone through the agreements / contracts entered into by the Company as applicable for allotment of securities for consideration other than cash, the details of which have been provided in the form, and found them to be true, correct and complete and no material information is suppressed.

* To be digitally signed by

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* Category of professional

- Chartered accountant (in whole-time practice)
 Cost accountant (in whole-time practice)
 Company secretary (in whole-time practice)

* Whether associate or fellow:

- Associate Fellow

Membership number

Certificate of practice number

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Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement/certificate and punishment for false evidence respectively.

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For office use only:

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Form No. PAS-6

**Reconciliation of Share Capital Audit Report
(Half-yearly)**

[Pursuant to sub-rule (8) of rule 9A Companies
(Prospectus and Allotment of Securities Rules, 2014.)]

Refer instruction kit for filing the form

*All fields marked in * are mandatory*



Form language

English

Hindi

Company Details

1 *Corporate Identity Number (CIN)

2 (a) *Name of the company

(b) *Address of Registered office of the company

(c) *Email id of the company

Filing details

3 Period of Filing

*From (DD/MM/YYYY)

*To (DD/MM/YYYY)

4 *Number of classes of shares / securities

5 Details of shares as per class

(a) *Type of security

(Equity/Preference)

(b) *Class of shares

(c) *ISIN

(d)

| | | Number of shares | Percentage of Total Issued Capital |
|-------|--------------------------------------|------------------|------------------------------------|
| (i) | *Held in dematerialized form in CDSL | | |
| (ii) | *Held in dematerialized form in NSDL | | |
| (iii) | *Held in physical form | | |
| (iv) | *Total no. of issued shares | | |

(e) Reasons for shares held in physical form

(f) Details of changes in share capital during the half-year under consideration as per Table below:

| Particulars | Number of shares | Whether intimated to NSDL <input type="checkbox"/> | Whether intimated to CDSL <input type="checkbox"/> |
|---|------------------|--|--|
| (vii) Number of shares at the beginning of the reporting period | | | |
| (viii) Rights | | | |
| (ix) Bonus | | | |
| (x) Private Placement | | | |
| (xi) ESOPs | | | |
| (xii) Amalgamation | | | |
| (vii) Conversion | | | |
| (viii) Buy back | | | |
| (ix) Capital Reduction | | | |
| (x) Forfeiture | | | |
| (xi) Any Other (Please specify) | | | |
| (xii) Number of shares at the end of the reporting period | | | |

(g) Details of Shares held by:

| | Demat | Physical | Total |
|-----------------|-------|----------|-------|
| (i) *Promoters | | | |
| (ii) *Directors | | | |
| (iii) *KMPs | | | |

6 (a) *Whether the Register of Members is updated

 Yes No

(b) If no, the date upto which it has been updated

7 Details of Demat requests

| Total No. of Demat requests | No. of requests | No. of shares | Reasons for delay |
|-----------------------------------|-----------------|---------------|-------------------|
| (a) Confirmed after 21 Days | | | |
| (b) Pending for more than 21 days | | | |

8 (a) *Whether there is appointment of common agency for share registry work

 Yes No

(b) If yes, please provide the name of the said agency

9 Any other detail that the professional signing this form may like to provide:

Attachments

(a) Optional attachment(s) - if any

Max 2 MB

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Verification

I am authorized by the Board of Directors of the Company vide resolution no * dated (DD/MM/YYYY)* to sign this form and declare that all the requirements of Companies Act, 2013 (18 of 2013), the Depositories Act, 1996 (22 of 1996) and the rules/regulations made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

It is hereby further certified that the Professional , a* 

(Chartered Account/ Company Secretary)

* To be digitally signed by

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* Designation

(Director/Manager/Company Secretary/CFO/CEO)

* Director identification number of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the Company Secretary

Certificate by Practicing Professional

* I declare that I, , residing at , having the email have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 (18 of 2013), the Depositories Act, 1996 (22 of 1996) and rules/regulations made thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original records maintained by the Company

which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed.

I further certify that:

- a The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
- b All the required attachments have been completely and legibly attached to this form;
- c It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage.

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*** To be digitally signed by:**

- Chartered accountant (in whole-time practice) or
- Company secretary (in whole-time practice)

* Whether associate or fellow:

- Associate
- Fellow

Membership number

Certificate of practice number

Save

Submit

Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

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e-Form filing date (DD/MM/YYYY)

[F. No. 1/21/2013-CL-V-Part(I)]

MANOJ PANDEY, Jt. Secy.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 251(E), dated the 31st March, 2014 and last amended *vide* notification G.S.R. 338(E), dated the 5th May, 2022.