

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i)]

Government of India  
Ministry of Corporate Affairs  
Notification

New Delhi, the 22 May, 2019

G.S.R. \_\_\_\_ (E)- In exercise of the powers conferred by 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. Short title and commencement.-** (1) These rules may be called the Companies (Prospectus and Allotment of Securities) Third Amendment Rules, 2019.

(2) They shall come into force with effect from 30<sup>th</sup> September, 2019.

**2. In the Companies (Prospectus and Allotment of Securities) Rules, 2014 (hereinafter referred to as the principal rules), in rule 9A,-**

(i) in sub-rule (7), for the word and figures "Regulations, 1996", the word and figures "Regulations, 2018" shall be substituted;

(ii) for sub-rule (8), the following sub-rules shall be substituted, namely:-

"(8) Every unlisted public company governed by this rule shall submit Form PAS-6 to the Registrar with such fee as provided in Companies (Registration Offices and Fees) Rules, 2014 within sixty days from the conclusion of each half year duly certified by a company secretary in practice or chartered accountant in practice.

(8A) The company shall immediately bring to the notice of the depositories any difference observed in its issued capital and the capital held in dematerialised form."

3. In the principal rules, in the ANNEXURE, after Form PAS-5, the following Form shall be inserted, namely:-

**"Form 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]**

**(All information shall be furnished for the half year ended 30th September and 31st March in every financial year for each ISIN separately)**

1. Corporate identity number (CIN) of company:

2. (a) Name of the Company :

(b) Address of the registered office:

(c) E-mail id, if any:

(d) Phone Number:

3. ISIN:

4. Period of filing: From: To:

5. Details of the capital of the company:

		Number of shares	Percentage of Total Issued Capital
(a)	Issued Capital		
(b)	Held in dematerialised form in CDSL		

(c)	Held in dematerialised form in NSDL		
(d)	Held in physical form		
(e)	Total No. of shares [(b) + (c) + (d)]		

6. Reasons for difference in 5(a) and 5(e):

7. Details of changes in share capital during the half-year under consideration as per Table below:

Particulars	No. of shares	Whether intimated to NSDL	Whether intimated to CDSL
Rights			
Bonus			
Private placement			
ESOPs			
Amalgamation			
Conversion			
Buyback			
Capital Reduction			
Forfeiture			
Any other (pls. specify)			

8. Details of shares held by:-

	Demat	Physical	Total
Promoters			
Directors			
KMP			

9. (a) Whether the Register of Members is updated (Yes / No):

(b) If not, the date upto which it has been updated:

10. Whether there were dematerialised shares in excess in the previous half-yearly period (Yes / No):

11. Has the company resolved the matter mentioned in point no. 10 above in the

current half-year? If not, reason why?:

12. Mention the total no. of demat requests, if any, confirmed after 21 days and the total no. of demat requests pending beyond 21 days with the reasons for delay:

Total No. of demat requests	No. of requests	No. of shares	Reasons for delay
Confirmed after 21 Days			
Pending for more than 21 days			

13. Name, Address, E-mail and Telephone No. of the Company Secretary of the Company, if any :

14. Name, Address, E-mail, Telephone No. and Registration. no. of the CA/CS certifying this form:

15. Whether there is appointment of common agency for share registry work :

If yes (Name & Address):

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

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#### Verification

I am authorized by the Board of Directors of the Company vide resolution no..... dated..... 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 (Name and Type i.e. C.A/CS) certifying this form has been duly engaged for this purpose.

**To be digitally signed by**

Designation (to be given)

DIN of the person signing the form

### 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 (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 (name of 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:

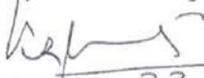
- a. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and the Depositories Act, 1996 and were found to be in order;
- b. All the required attachments have been completely and legibly attached 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.

Signature

Chartered Accountant/Company Secretary in practice (whether Associate or Fellow)  
Membership No. and also CP No.

Note: 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 filing company. Attention is also drawn to provisions of Section 448 which provide for punishment for false statement and certification."

[File No. 1/21/2013-CL-V]

  
22/5/19  
(K.V.R. Murty)

Joint Secretary to the Government of India

**Note:**— The Principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification number G.S.R. 251(E), dated the 31<sup>st</sup> March, 2014 and were subsequently amended:-

- (1) Vide notification number G.S.R. 424(E), dated the 30<sup>th</sup> June, 2014;
- (2) Vide notification number G.S.R. 430 (E) dated the 7<sup>th</sup> May, 2018;
- (3) Vide notification number G.S.R. 752 (E) dated the 7<sup>th</sup> August, 2018;
- (4) Vide notification number G.S.R. 853 (E) dated the 10<sup>th</sup> September, 2018;
- (5) Vide notification number G.S.R. 43 (E) dated the 22<sup>nd</sup> January, 2019; and
- (6) Vide notification number G.S.R. 130 (E) dated the 19<sup>th</sup> February, 2019.