

[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