Table of Contents

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:

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

1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Section 92(1) of Companies Act, 2013 read with Rule 11(1) of the Companies (Management and Administration) Rules, 2014.

1.1 Purpose of the webform

Every company (other than OPCs and small companies) is required to prepare an annual return containing the particulars as they stood on the close of the financial year in webform MGT-7.

1.2 Important Check Points while filling up the webform

- ✓ *Please read the 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 the Membership number and certificate of practice number of the company secretary in practice signing the e-form shall be a valid membership/certificate of practice number.*
- ✓ *Please ensure that the CIN status should not be strike off, Amalgamated, Converted to LLP, Converted to LLP and Dissolved, Dormant under Sec 455, Dissolved, Liquidated, Not available for e-Filing, Under process of Strike off and Dissolved under section 59(8) of Insolvency and Bankruptcy Code, 2016, Dissolved under section 54 of Insolvency and Bankruptcy Code, 2016.*
- ✓ *Please ensure that CIN entered in the webform shall be a valid CIN of a company other than small company and OPC.*
- ✓ *Please ensure that that the date of AGM, due date of AGM and extended due date of AGM (if any) shall be same as specified in other annual filing e-Form AOC-4 or e-Form AOC-4-XBRL or e-form AOC-4 NBFC (IND AS) OR MGT-15 or MGT-7A if already approved for same financial year end date.*
- ✓ *Please note that SRN if entered in the field number I (ix) (e) i.e. "If yes, provide the SRN of the application form filed for extension" should be an approved SRN of form GNL-1 which is filed under the purpose 'Extension of AGM'.*
- ✓ *Please ensure that no MGT-7A has been filed by the company in respect of which this webform is being filed for the same financial year end date and which is already approved(non-defective)/pending for payment/pending for approval.*
- ✓ *Please note that multiple filings shall not be allowed for the same financial year (from date and to date) by a company, except in case "Revised" is selected in field "Type of Annual filing".*
- ✓ *Please note that in case "Revised" is selected in field "Type of Annual filing", system shall allow submission only in case there is a previous filling (payment status is paid) of MGT-7 for same FY and marked as defective and for the original filing, SRN of which is provided in field "SRN of MGT-7 filed earlier for the same financial years" the value selected in field "Whether Annual General Meeting (AGM) held is "No".*

- ✓ *Please note that Excel functionality has been added at several fields through which user can download the template in excel format and provide details in excel.*
- ✓ *Please note that after downloading the Excel templates in the form, you will need to enable Excel by following the instructions mentioned in the Excel template itself.*
- ✓ *Please note that new fields added for Declaration under Rule 9(4) of the Companies (Management and Administration) Rules, 2014.*
- ✓ *Please note that fields to capture Name of the company and address as at the FY end date have been added.*
- ✓ *Please note that MGT-8 attachment got removed and required fields got added within the form including DSC of Company Secretary.*
- ✓ *Please note that the new table has been added to capture gender-wise number of shareholders.*
- ✓ *Please note that person(s) whose details are entered in field VIII. (B). (i) (Details of director(s) and Key managerial personnel as on the closure of financial year) should be associated with the company under selected designation as on the financial year end date. Further date of cessation (if entered) should be as per signatory records only.*
- ✓ *Please note that Value entered in field 'Number of business activities' should be greater than zero whenever 'Turnover' is greater than zero.*
- ✓ *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 no new class-wise master will be created for the companies who do not have class-wise master in v3 on filing of MGT-7. The Company master shall be updated for Issued, Subscribed and Paid-up Capital of the Company.*
- ✓ *Please note that Issued, Subscribed and Paid-up capital will be updated in class- wise master only if the said class is already available in the share class master of the Company.*
- ✓ *Please note that the Paid-up share capital reported in this form should not be more than the Authorised share capital of the company as on the financial year end date.*
- ✓ *Please note that the details of List of shareholders attached in the web-form shall not be visible either in pdf form or in the attached excel once attached.*
- ✓ *Please note that in case of the person signing the form is a Resolution Professional (RP) /Insolvency Resolution Professional (IRP)/Liquidator with his/her PAN, no association with the company shall be checked.*
- ✓ *Please note that the Company status shall not be updated (either from Listed to Unlisted or Unlisted to Listed) via filing of this form.*
- ✓ *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.*
- ✓ *Please note that if the status of the company is "Under CIRP" or "Under Liquidation", only Interim Resolution Professional (IRP)/Resolution Professional (RP)/Liquidator can sign the form by affixing his/her DSC.*

2 PART II – ACCESSING FORM NO. MGT-7 APPLICATION

2.1 Application Process for Form No. MGT-7

2.1.1 Initial Submission

2.1.1.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials[1]

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

STEP 4: Select "Annual Filings"

STEP 5: Access "Form No. MGT-7 (Annual Return (other than OPCs and Small Companies))"

STEP 6: Enter Company Information[2]

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[6] 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. MGT-7 through search bar on MCA homepage (website search)[7]

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter Company Information[2]

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

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[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 " Annual Filing Forms" 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] Excel containing 'List of shareholders and debenture holders as on the end of Financial year' and 'Details of shares/debenture transfers during the Financial year' shall be applicable and mandatory for listed companies only.
[7] 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.

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

STEP 9: Submit the webform

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 [6]

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.

3 PART III – INSTRUCTIONS TO FILL THE W E BFORM

3.1 Specific Instructions to fill 'Form No. MGT-7' at Field Level

Instructions to fill 'Form No. MGT-7' 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
I (i)	**REGISTRATION AND OTHER DETAILS** Corporate Identity Number (CIN)	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. iv. Please ensure that CIN entered in this field shall be a valid CIN (Active/Under CIRP/Under Liquidation). v. Please note that CIN entered in this field shall be other than a small company or OPC CIN.
I (ii) (a)	Financial year for which the annual return is being filed (From date) (DD/MM/YYYY)	Kindly enter 'From date' in this field and please note that the financial year 'From Date' should be equal to or greater than the date of incorporation.
I (ii) (b)	Financial year for which the annual return is being filed (To date) (DD/MM/YYYY)	i. Kindly enter 'To date' in this field and please note that the financial year 'To Date' shall be less than or equal to the system date. ii. Please ensure that the date entered in this field shall be after 1.04.2014. iii. Please note that the Financial year 'To date' shall be greater than or equal to 'From Date'. iv. Please note that the difference between the date in field 'Financial year for which the annual return is being filed (From date)' and this date should not be greater than 15 months and 1 day.
I (ii) (d)	SRN of MGT-7 filed earlier for the same financial years	i. This field shall be applicable and mandatory only in case 'Revised' is selected in field number I (d) i.e "Type of filing". ii. Please note that revised filing shall be allowed only in case 'No' is selected in field number I (ix) (a) i.e. "Whether Annual general meeting (AGM) held" in the original form. iii. Please ensure that SRN provided by the user is associated with MGT-7 filed previously for same financial year and for the same Company and shall be a valid SRN (approved and not marked as 'Defective').

Field No.	Field Name	Instructions
I (iii)	Name of the company (as on filing date)	This field shall be prefilled based on CIN and shall be non-editable.
I (iii)	Name of the company (as on the financial year end date)	i. This field shall be pre-filled based on CIN and financial year end date (Name as on financial year end date will be prefilled). ii. This field shall be editable to the user.
I (iii)	Registered office address (as on filing date)	i. This field shall be pre-filled based on the CIN entered in field number I (a) i.e. "Corporate Identity Number (CIN)". (Existing registered address of the company shall be prefilled). ii. This field shall be non-editable to the user.
I (iii)	Registered office address (as on the financial year end date)	i. This field shall be pre-filled based on CIN and financial year end date (Name as on financial year end date will be prefilled). ii. This field shall be editable to the user.
I (iii)	Latitude details (as on filing date)	i. This field shall be pre-filled and non-editable based on the CIN (Existing latitude details of the company shall be prefilled if available in database). ii. In case this field is not prefilled, the user has to manually enter the latitude details in this field.
I (iii)	Longitude details (as on filing date)	i. This field shall be pre-filled and non-editable based on the CIN (Existing longitude details of the company shall be prefilled if available in database). ii. In case this field is not prefilled, the user has to manually enter the longitude details in this field.
I (iii) (a)	Photograph of the registered office of the Company showing external building and name prominently visible	i. Please provide the attachment in this field. ii. Kindly note that this attachment shall be either in pdf or jpg format. The size of attachment can be up to 2MB.
I (v)(a)	Class of Company (as on the financial year end date)	These fields shall be pre-filled based on the CIN entered field I (i) and shall be editable.
I (v)(a)	Category of the Company (as on the financial year end date)	
I (v)(a)	Sub-category of the Company (as on the financial year end date)	
I (vii) (a)	Whether shares listed on recognized Stock Exchange(s)	i. This field shall be displayed and mandatory only in case of 'Public company having share capital' selected in field no. v(a) and v(b).
I (vii) (b)	**Details of stock exchanges where shares are listed**	i. This label along with subsequent fields shall be displayed and mandatory only if 'Yes' is selected in field number I

Field No.	Field Name	Instructions
I (vii) (b)	S. No.	(vii) (a) i.e. "Whether shares listed on recognized stock exchange".
I (vii) (b)	Stock Exchange Name	ii. Kindly note that four rows (1. National Stock Exchange (NSE), 2.Bombay Stock Exchange (BSE), 3. Commodity Stock Exchange (MCX), 4. Others) shall be displayed for the user. Row 1 shall be mandatory, and rest of the rows shall be optional for the user.
	Code	This field shall be pre-filled and non-ediatble based on Stock exchange name entered in above field as following: 1. A1024 - National Stock Exchange (NSE) 2. A1 - Bombay Stock Exchange (BSE) 3. A1025 - Commodity Stock Exchange (MCX) 4. A1026 - Others
I (viii)	Name of the Registrar and Transfer Agent	i. This field shall be displayed and mandatory only in case of public company having share capital and if 'Yes' is selected in field "Whether shares listed on recognized stock exchange". ii. This field shall be prefilled based on CIN entered in field "CIN of the Registrar and Transfer Agent" and shall be non-editable, else it shall be manually entered.
I (ix)(b)	If yes, date of AGM (DD/MM/YYYY)	i. This field shall be enabled and mandatory only if 'Yes' is selected in field "Whether Annual General Meeting (AGM) held". ii. Kindly note that in case 'Yes' is selected in field number I. (ix) (a) i.e. "Whether Annual general meeting (AGM) held" then this data field shall be prefilled based on MGT-15 filed for this financial year. iii. In case the field is not prefilled, then the details shall be manually entered. iv. Please ensure that the date entered in this field shall be less than or equal to the system date. v. Please ensure that the date entered in this field shall be equal to or greater than the financial year end date.
I (ix)(c)	Due date of AGM (DD/MM/YYYY)	i. Please ensure that the date entered in this field shall be equal to or greater than the financial year end date. ii. Kindly note that the difference between financial year end date and due date of AGM shall not exceed 9 months.
I (ix)(e)	If yes, provide the Service Request Number (SRN) of the GNL-1 application form filed for extension	i. This field shall be displayed, if 'Yes' is selected in field "Whether any extension for AGM granted". ii. Kindly note that in case 'Yes' is selected in field number "Whether any extension for AGM granted" the user has to ensure that GNL-1 with the drop-down 'extension of AGM' has been filed for the financial year mentioned in data field.

Field No.	Field Name	Instructions
		iii. Please note that the SRN of GNL-1filed should be of the same purpose i.e. Extension of Annual General Meeting by three months and should be associated with the CIN entered in field 1(i). SRN provided should be in approved status only. iv. This field shall be optional in case financial year "To" date is 31.03.2020 or 31.03.2021.
I (ix)(f)	Extended due date of AGM after grant of extension (DD/MM/YYYY)	i. This field shall be displayed, if 'Yes' is selected in field "Whether any extension for AGM granted". ii. Kindly note that in case 'Yes' is selected in field "Whether any extension for AGM granted", the user shall ensure that if GNL-1 with the drop-down 'Extension of period of annual general meeting by three months' has been filed for the financial year mentioned in data field. iii. This field shall be prefilled from field ''Date till which extension is sought' of Form GNL-1 and shall be non-editable. iv. In case the field is not prefilled then the user has to manually enter the date in this field which shall be greater than the "due date of AGM".
I (ix)(g)	Specify the reasons for not holding the same	i. This field shall be displayed, if 'No' is selected in field "Whether any extension for AGM granted".
II	**PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY** Number of business activities	i. Entire section II shall be regenerated, and mandatory based on the number entered (shall be greater than zero) subject to a maximum of 15 times [exceeding 15, details to be provided as an optional attachment.] ii. This field shall be prefilled from MGT-7 filed for last financial year which shall be in the approved status and not marked as defective and shall be editable. iii. In case the field is not pre-filled then the number entered in this field shall be greater than zero, If "Turnover " is greater than zero.
	Main Activity group code	i. NIC codes entered in the previous filed MGT-7 of last FY shall also be prefilled in this field (Pre-fill shall happen only in case MGT-7 filed in V3 version and shall not be applicable for the first time filing in V3 version). ii. Kindly note that this field shall be editable and an option to select from available options in the drop-down list shall be available.
	Business Activity Code	i. NIC codes entered in the previous filed MGT-7 of last FY shall be prefilled in this field (Pre-fill shall happen only in case MGT-7 filed in V3 version and shall not be applicable for the first time filing in V3 version.

Field No.	Field Name	Instructions
		ii. Kindly note that this field shall be editable and an option to select from available options in the drop-down list shall be available.
	% of turnover of the company	Please note that the sum of all % entered in this column should be equal to 100.
III	**PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)** **No. of Companies for which information is to be given** **CIN /FCRN** **Other registration number** **Name of the company** % of shares held	i. The fields under this label shall be prefilled basis MGT-7 filed for the previous FY (approved which is not marked as defective). ii. In case the fields are not prefilled, then the fields shall be editable. iii. Please note that the CIN/FCRN entered in this field shall be unique in all the fields entered and shall not be the CIN entered in field 'CIN of the company'. iv. Please ensure that the total of % entered in all holding company's rows shall not exceed 100. v. Please note that the details of Holding, Subsidiary and Associate (INCLUDING JOINT VENTURES) shall be provided through Excel functionality via specified template only. vi. Please download the excel template for providing the details of Holding, Subsidiary and Associate Companies (including Joint Ventures) and after saving the details therein upload the same. vii. Please note that the excel size should be upto 2MB only while uploading.
IV (i)	**SHARE CAPITAL** Number of classes	i. This label along with subsequent fields displayed and mandatory only in case the company is having share capital. ii. This field "Number of classes" shall be prefilled from the class wise master database as on FY end date and shall be editable. iii. In case this field is not pre-filled then based on the number entered here, the tabular format to enter details of respective type of class of shares shall be regenerated and populated. iv. Please note that value entered shall be greater than zero either in equity or in preference share. v. Please note that an option to delete the entire class table shall be given as a check box in the web form for each class in table (if prefilled class is not relevant as on end date of financial year). vi. Please note that auto calculation shall be done, if any block is deleted.

Field No.	Field Name	Instructions
	Class of shares	i. This field “Class of shares” shall be prefilled from the class wise master database as on FY end date and shall be editable. ii. Please note the if class is prefilled from master data , then the name of class shall be non-editable. iii. Please note that in case this field is not pre-filled then this field shall be editable and details shall be entered here by the user manually.
	Authorized capital Issued capital Subscribed capital Paid up capital	i. These fields shall be pre-filled from the class wise master database as on FY end date and shall be editable.
IV (i) (a)	Number of equity shares	i. These fields shall be pre-filled from the class wise master database as on FY end date and shall be editable. ii. Please note that in case this field is not pre-filled then this field shall be editable and details shall be entered here by the user manually. iii. Please ensure that entered number shall be equal to or greater than zero and shall be equal to or less than the number of shares entered in previous column of same row.
	Nominal value per share (in rupees)	i. These fields shall be pre-filled from the class wise master database as on FY end date and shall be editable. ii. Please note that in case this field is not pre-filled then the details shall be entered here by the user manually. iii. Please note that the nominal value per share shall be same for a single class of share (in all columns of the same table for multiple type of capitals).
IV (i) (a)	Total amount of equity shares (in rupees)	i. These field shall be non-editable and prefilled from master database as on FY end date. ii. These fields shall be non-editable only in caseit gets pre-filled for Authorised and Issued Capital. iii. Kindly ensure that paid up capital shall be greater than zero if number of shares entered is greater than zero and less than the multiplication of number of shares and nominal value of shares. iv. Please note that Subscribed Capital and Paid up capital should be greater than zero if number of shares entered is greater than zero.

Field No.	Field Name	Instructions
		v. Please note that Subscribed Capital and Paid up capital should be equal to or less than the multiplication of number of shares and nominal value of shares. vi. Please note that Subscribed Capital and Paid up capital should be zero if zero entered in field 'number of shares'.
IV (i) (b)	Number of preference shares	i. These fields shall be pre-filled from the class wise master database as on FY end date and shall be editable. ii. Please note that in case this field is not pre-filled then this field shall be editable and details shall be entered here by the user manually. iii. Please ensure that entered number shall be equal to or greater than zero and equal to or less than the number of shares entered in previous column of same row.
	Nominal value per share (in rupees)	i. These fields shall be pre-filled from the class wise master database as on FY end date and shall be editable. ii. Please note that in case this field is not pre-filled then the details shall be entered here by the user manually. iii. Please note that the nominal value per share shall be same for a single class of share (in all columns of the same table for multiple type of capitals).
IV (i) (b)	Total amount of preference shares (in rupees)	i. These fields shall be non-editable and prefilled from master database as on FY end date. ii. These fields shall be non-editable only in case its getting pre-filled for Authorised and Issued Capital. iii. Kindly ensure that paid up capital shall be greater than zero if number of shares entered is greater than zero and less than the multiplication of number of shares and nominal value of shares. iv. Please note that Subscribed Capital and Paid up capital should be greater than zero if number of shares entered is greater than zero. v. Please note that Subscribed Capital and Paid up capital should be equal to or less than the multiplication of number of shares and nominal value of shares. vi. Please note that Subscribed Capital and Paid up capital should be zero if zero entered in field 'number of shares'.
IV (i) (c)	Total amount of unclassified shares	i. This field shall be prefilled from the master database, if available and shall be editable.
	ISIN of the equity shares of the company	i. Please note that this field shall be enabled and mandatory in case of issue of equity shares i.e. if any number is entered in fields i to x under "increase during the year' for Equity shares' in case 'Class of Company' is 'Public' in field v (a) and Financial Year end date is 31.03.2021 or later.

Field No.	Field Name	Instructions
	Details of stock split/consolidation during the year (for each class of shares)	i. Please note that based on the number entered here, the columns shall be sequentially generated and shall be mandatory. ii. This field shall be displayed only in case of a company having share capital.
	Class of shares	i. Please note that this field shall be displayed in case number entered in data field above is greater than zero ii. Please note that the textbox for class of shares shall be in the respective columns only.
IV (d) (ii)	Before split /Consolidation Number of shares	i. These fields shall be displayed and mandatory in case number entered in field "Details of stock split/consolidation during the year (for each class of shares)" is greater than zero. ii. Kindly enter the number and face value of shares before and after split or consolidation. iii. Please ensure that the number entered in these fields shall be greater than zero.
IV (d) (ii)	Before split /Consolidation Face value per share	
IV (d) (ii)	After split /Consolidation Number of shares	
IV (d) (ii)	After split / Consolidation Face value per share	
IV (d) (iii)	**Details of shares/Debentures Transfers since closure date of last financial year (or in the case of the first return at any time since the incorporation of the company) *** Number of transfers	i. This field shall be displayed and mandatory in case checkbox "NIL" has not been selected. ii. In case checkbox not selected, value entered in this field shall be greater than zero. iii. Please note that the details of shares/debentures transfers shall be provided through Excel functionality via specified template only. iv. Please download the excel template for providing the details of shares/debentures transfers since closure date of last financial year (or in the case of the first return at any time since the incorporation of the company) and after saving the details therein upload the same. v. Please note that the excel size should be upto 2MB only while uploading.
s V (i)	**Turnover and net worth of the company (as defined in the Companies Act, 2013)** Turnover	i. Kindly enter turnover of the company. The turnover can be zero unless specified previously in the field– Principal business activities of the company. ii. Please note that the value entered in this field shall be greater than zero in case number entered is greater than zero in data field 'Percentage of turnover of the company' in section 'Principal Business Activities of the Company'.

Field No.	Field Name	Instructions
V (ii)	Net worth of the Company	i. Enter net worth of the company.
VI (a)	**SHARE HOLDING PATTERN – Promoters**	i. Entire Field VI shall be displayed and mandatory only if 'Class of company' is 'Private' or 'Public company' and 'Yes' has been selected in data field "Whether company is having share capital". ii. Kindly enter details of shares held by promoter shareholders. Enter the details separately for Equity and Preference shareholders.
	Percentage	Please note that the percentage of shares in each row should be auto calculated as 'Number of shares' entered divided by Sum of 'Number of shares' entered in same column for same class of shares of Table VI(a) and Table VI(b).
VI (b)	**SHARE HOLDING PATTERN - Public/Other than promoters**	i. Kindly enter details of shares held by public other than promoter shareholders. Enter the details separately for Equity and Preference shareholders.
	Percentage	i. Please note that the percentage of shares in each row should be auto calculated as 'Number of shares' entered divided by Sum of 'Number of shares' entered in same column for same class of shares of Table VI(a) and Table VI(b).
	Breakup of total number of shareholders (Promoters + Other than promoters): Total	i. Please note that the value in this field shall be pre-filled and non-editable. ii. Value in this field shall be equivalent to Total number of shareholders (Promoters + Public/Other than promoters) entered above.
VI (c)	Details of Foreign institutional investors' (FIIs) holding shares of the company	i. This field shall be displayed and mandatory only in case number of shares entered for FII in field number 6 i.e. "Number of shares, Percentage" of table VI(a) or VI(b) is greater than zero subject to maximum of 25 times. [exceeding 25, details to be provided in optional attachment. ii. Kindly note that the number entered in this field shall be greater than zero. iii. Based on the number entered here, the tabular format to enter the details of the Foreign institutional investors shall be regenerated.
VII	**NUMBER OF PROMOTERS, MEMBERS, DEBENTURE HOLDERS (Details, Promoters, Members**	This field shall be pre-filled based on the MGT-7 webform filed for the previous financial year from 'At the end of the year' of field VII and shall be editable.

Field No.	Field Name	Instructions
	(other than promoters), Debenture holders) At the beginning of the year	
	At the end of the year	i. Please ensure that the number entered in this field shall be equal to or greater than zero. ii. Please note that zero shall not be allowed in both rows 'Promoter' and 'Members (other than promoters)' at the same time. iii. Number of debenture holders shall be greater than zero if the number entered in field number IV (iv) i.e. “Outstanding as at the end of year” is greater than zero. iv. Sum of the promoter and members (other than promoters) at the end of year should be equal to or greater than the number of shareholders (promoters + public/Other than promoters) as entered in field VI (B).
VIII A	**Composition of Board of:** Total	i. This shall be the sum of 'Executive' and 'Non-executive directors' for 'No. of directors' both at the beginning and at the end of the year', ii. In case of private company (other than producer company or section 8 company) should be greater than or equal to 2. iii. In case of public company (other than producer company and section 8 company), should be greater than or equal to 3. iv. In case of producer company, should be greater than or equal to 5. v. Total of both percentages ('Executive' and 'Non-executive directors') column shall not exceed 100.
	Number of Directors and Key managerial personnel (who is not director) as on the financial year end date	i. Please note that the value entered in this field shall be greater than or equal to the sum of the field 'Executive and Non-Executive' - 'Number of directors at the end of the year' entered above in table. ii. Please note that rows in table (B)(i) shall be regenerated and mandatory based on total of number entered in this field subjected to max. 20 [exceeding 20, details to be provided in optional attachment.]
	DIN/PAN	Please note that DIN/PAN entered should be unique in the regenerated blocks except designation selected is different.
	Particulars of change in director(s) and Key managerial personnel during the year	Please note that rows in below table shall be regenerated based on number entered subjected to max. 20 times [exceeding 20, details to be provided in optional attachment].
IXA	**MEMBERS/CLASS /REQUISITIONED/NCLT/**	

Field No.	Field Name	Instructions
	COURT CONVENED MEETINGS Number of meetings held	i. Please note that the details of Members/Class/Requisitioned/NCLT/Court Convened Meetings shall be provided through Excel functionality via specified template only. ii. Please download the excel template for providing the details of Members/Class /Requisitioned/NCLT/Court Convened Meetings and after saving the details therein upload the same. iii. Please note that the excel size should be upto 2MB only while uploading.
	Date of meeting	Please note that the date entered in this field shall be less than or equal to financial year end date and equal to or greater than the date of incorporation.
	Number of members attended	The number entered in this field shall be less than or equal to number entered in the corresponding column for 'Total Number of Members entitled to attend meeting' and shall be greater than zero.
	% of total shareholding	i. This field shall be enabled in case of company having share capital. ii. Kindly note that maximum 100 can be entered in this field.
IX(B)	**BOARD MEETINGS** Number of meetings held	i. Please note that the details of Board Meetings shall be provided through Excel functionality via specified template only. ii. Please download the excel template for providing the details of Board Meetings and after saving the details therein upload the same. iii. Please note that the excel size should be upto 2MB only while uploading.
IX(C)	**COMMITTEE MEETINGS** Number of meetings held	i. Please note that the details of Committee Meetings shall be provided through Excel functionality via specified template only. ii. Please download the excel template for providing the details of Committee Meetings and after saving the details therein upload the same. iii. Please note that the excel size should be upto 2MB only while uploading.
IX(D)	**ATTENDANCE OF DIRECTORS**	i. This field shall be displayed and regenerated based on sum of the total number of directors entered in field number VIII (A) i.e. "Number of directors at the end of the year" (Executive and Non-Executive).

Field No.	Field Name	Instructions
	S. No. Name of the director	ii. "Name of director" shall be sequentially filled with the name of director as entered in field number VIII. (B)(i) i.e., "Name", based on designation selected other than Manager, CEO, CFO and company secretary.
	Board Meetings -Number of Meetings which director was entitled to attend	i. Please note that the value entered can be less than or equal to the value entered in data field 'IX. (B) Number of meetings held".
X	**REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL**	ii. The subsequent fields under this label shall be disabled in case "NIL" option is selected. iii. The rows in the table shall be regenerated based on the number entered subject to maximum 15 times [exceeding 15, details to be provided in optional attachment.].
X(A)	Number of Managing Director, Whole-time Directors and/or Manager whose remuneration details to be entered	iv. Kindly note that zero shall be accepted in these fields.
X(B)	Number of CEO, CFO and Company secretary whose remuneration details to be entered	
X(C)	Number of other directors whose remuneration details to be entered	i. Kindly note that details for at least one person shall be entered by the user. ii. The rows in the table shall be regenerated based on number entered subject to a maximum of 15 times[exceeding 15, details to be provided in optional attachment.].
XII	**PENALTY AND PUNISHMENT – DETAILS THEREOF**	i. The subsequent fields under these labels shall be disabled in case "NIL" option is selected. ii. Kindly note that the table shall be regenerated based on the number entered in this field subject to maximum 15.
XII(A)	DETAILS OF PENALTIES / PUNISHMENT IMPOSED ON COMPANY/DIRECTORS/OFFICERS	iii. The number entered in this field shall be greater than zero.
XII(B)	DETAILS OF COMPOUNDING OF OFFENCES	
XIII	**Details of Shareholder / Debenture holder**	i. This section shall be displayed and applicable only in case the Company is having share capital. ii.
	Attachments	All the attachments shall be either in pdf or.jpg or excel format only. The size of each individual attachment can be up to the prescribed size as specified below.

Field No.	Field Name	Instructions
(a)	List of shareholders, debenture holders	i. Please note that this attachment shall be as per the prescribed template "Details of Shareholder or Debenture holder". ii. Please download the excel template and provide details of shareholders, debenture holders. This attachment can be uploaded either in macro-enabled pre-defined sheet or normal excel sheet or CSV without in any validations/conditions. iii. Please ensure that maximum 15 excel files with size up to 20 MB each can be attached (maximum 300MB i.e. 15*20). iv. Please note that this field shall be enabled and mandatory if value entered in field 'XIII'.
(g)	Optional attachment(s) - if any	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 of 2MB each (maximum 10MB) either in pdf/.jpg/excel format.
	COMPLIANCE OF SUB-SECTION (2) OF SECTION 92, IN CASE OF LISTED COMPANIES	This entire section shall be displayed and mandatory in either of the scenarios- In case 'Yes' is selected in field number (vii)(a) i.e. "Whether shares listed on recognized Stock Exchange(s)" of segment I or in case sum of the paid-up equity and preference shares as entered in field (IV) (i) (a) & (IV) (i) (b) is equal to or greater than Rupees 10 crores or in case turnover entered in field number V(i) i.e. "Turnover" is greater than or equal to Fifty Crore rupees.
	Declaration	
	To be digitally signed by Designation	i. Kindly ensure that the webform is digitally signed by Director/ Liquidator/Interim Resolution Professional (IRP)/ Resolution Professional (RP). ii. In case the status of the company is "Under CIRP" or "Under Liquidation", then only Interim Resolution Professional (IRP)/Resolution Professional (RP)/Liquidator can be selected. iii. In all other cases, user shall not be able to select Interim Resolution Professional (IRP)/Resolution Professional (RP)/Liquidator.
	DIN of the director; or PAN of the Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator;	i. In case the person digitally signing the form is a Director- Enter the approved DIN. ii. In case the person digitally signing the form is a IRP/RP/Liquidator – Enter the valid PAN.
	To be digitally signed by:	i. The webform shall be certified either by a company secretary or company secretary (in practice) by digitally signing the webform. ii. In case the professional is a company secretary, enter the membership number. iii. In case the professional is a company secretary (in practice), enter the certificate of practice number.

Field No.	Field Name	Instructions
		iv. 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. MGT-7'

Buttons	Particulars
Choose File	i. Click the "Choose File" button to browse and select a document that is required to be attached.as a supporting to 'Form No. MGT-7'. ii. This is an optional field. iii. All the attachments should be uploaded in ***pdf or .jpg or excel format.*** The total size of the document being submitted can be **up to 10 MB (300 MB for List of shareholders, debenture holders only)**. iv. The user has an option to attach multiple files as attachments within the webform.
Remove	The user has an option to remove files from the attachment section using the "Remove" option provided against each attachment.
Download	The user has an option to download the attached file(s) using the "Download" option provided against each attachment.
Save	i. Click on Save button for saving the application in a draft form at any given point in time prior to submitting the webform. ii. The 'Save' option will be enabled only after entering the ***'CIN'***. iii. This is an optional field. iv. 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. v. The previously saved drafts can also be accessed (at a later point in time) using the application history functionality.
Submit	i. This is a mandatory field. ii. When the user clicks on the submit button the details filled in the webform are auto saved and the system verifies the webform. Incase errors are detected the user will be taken back to webform and all the relevant error messages shall be displayed. iii. In case at the submission of webform no errors are detected by the system the submission will be successful.

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	Annual Return (other than OPCs and Small Companies)	The Companies (Registration offices and Fees) Rules, 2014 (Refer Table 1 below)	Refer Table 2 below	AGM date or calculated due date of AGM[8] whichever is earlier	60 days

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
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

[8] Calculated due of AGM will be as follows:

a. Later of “Due date of AGM” or “Extended due date of AGM” as per the MGT-7 webform.
b. In *case oversight days have been updated for the e-Form and are applicable to the company filing the e-Form, then such days shall also be considered in fee calculation*

Table 2

Additional Fees in case of delay in filing of annual returns or balance sheet/financial statement under the Companies Act, 1956 or the Companies Act, 2013 beyond 30/06/2018:

S#	Period of delay	Additional fee applicable (INR)
1	Delay beyond period provided under Section 92(4) of the Act	100 per day

Additional Fees in case of delay in filing of belated annual returns or balance sheet/financial statement under the Companies Act, 1956 or the Companies Act, 2013 up to 30/06/2018:

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

MGT-7 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 MGT-7: *https://www.mca.gov.in/content/mca/global/en/mca/e-filing/annual-filings/form-mgt7.html*
2. FAQs related to e-filing: *https://www.mca.gov.in/content/mca/global/en/help-faq/faqs/e-filing2/steps-for-e-filing.html*
3. Payment and Fee related Services: *https://www.mca.gov.in/content/mca/global/en/help-faq/faqs/payment2/payment.html*

Annexure-A – PRINCIPAL BUSINESS ACTIVITIES CODE OF THE COMPANY

Main Activity group code	Description of Main Activity group	Business Activity Code	Description of Business Activity
A	Agriculture, forestry, fishing	01	Crop and animal production, hunting and related service activities
		02	Forestry and logging
		03	Fishing and aquaculture
B	Mining and quarrying	05	Mining of Coal and lignite
		06	Extraction of Crude Petroleum & Natural gas
		07	Mining of Metal Ores
		08	Other Mining & Quarrying Activities
		09	Mining Support Services activities
C	Manufacturing	10	Manufacture of Food products
		11	Manufacture of Beverages
		12	Manufacture of Tobacco products
		13	Manufacture of Textiles
		14	Manufacture of Wearing Apparel
		15	Manufacture of Leather and related products
		16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
		17	Manufacture of paper and paper products
		18	Printing and reproduction of recorded media
		19	Manufacture of coke and refined petroleum products
		20	Manufacture of chemicals and chemical products
		21	Manufacture of pharmaceuticals, medicinal chemical and botanical products
		22	Manufacture of rubber and plastics products
		23	Manufacture of other non-metallic mineral products
		24	Manufacture of basic metals
		25	Manufacture of fabricated metal products, except machinery and equipment
		26	Manufacture of computer, electronic and optical products
		27	Manufacture of electrical equipment
		28	Manufacture of machinery and equipment n.e.c.
		29	Manufacture of motor vehicles, trailers and semi-trailers
		30	Manufacture of other transport equipment
		31	Manufacture of furniture
		32	Other manufacturing
		33	Repair and installation of machinery and equipment
D	Electricity, gas, steam and air condition supply	35	Electric power generation, transmission and distribution
E	Water supply, sewerage and waste management and remediation activities	36	Water collection, treatment and supply
		37	Sewerage

		38	Waste collection, treatment and disposal activities, materials recovery
		39	Remediation activities and other waste management services
F	Construction	41	Construction of Buildings
		42	Civil Engineering
		43	Specialized Construction Activities
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	45	Wholesale and retail trade; repair of motor vehicles and motorcycles
		46	Wholesale trade, except of motor vehicles and motorcycleS
		47	Retail trade, except of motor vehicles and motorcycles
H	Transportation and storage	49	Land Transport and transport via pipelines
		50	Water transport
		51	Air transport
		52	Warehousing and support activities for transportation
		53	Postal & Courier activities
I	Accommodation and Food Services activities	55	Accomodation
		56	Food and beverage service activities
J	Information and communication	58	Publishing activities
		59	Motion picture, video and television programme production, sound recording and music publishing activities
		60	Broadcasting and programming activities
		61	Telecommunications
		62	Computer programming, consultancy and related activities
		63	Information service activities
K	Financial and insurance activities	64	Financial service activities, except insurance and pension funding
		65	Insurance, reinsurance and pension funding, except compulsory social security
		66	Other financial activities
L	Real Estate activities	68	Real Estate activities
M	Professional, Scientific and Technical activities	69	Legal and accounting activities
		70	Activities of head offices; management consultancy activities
		71	Architecture and engineering activities; technical testing and analysis
		72	Scientific research and development
		73	Advertising and market research
		74	Other professional, scientific and technical activities
		75	Veterinary activities
N	Administrative and support service activities	77	Rental and leasing activities
		78	Employment activities
		79	Travel agency, tour operator and other reservation service activities
		80	Security and investigation activities
		81	Services to buildings and landscape buildings
		82	Office administrative, office support and other business support activities

O	Public administration and defence; compulsory social security	84	Public administration and defence; compulsory social security
P	Education	85	Education
Q	Human health and social work activities	86	Human Health activities
		87	Residential care activities
		88	Social work activities without accomodation
R	Arts, entertainment and recreation	90	Creative, arts and entertainment activities
		91	Library, archives, museums and other cultural activities.
		92	Gambling & betting activities
		93	Sports activities and amusement and recreation activities
S	Other services activities	94	Activities of membership organisations