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Instruction Kit for Form MGT-7A Offline
(Abridged Annual Return for OPCs and Small Companies)

ABOUT THIS DOCUMENT

This Instruction Kit is designed as a step-by-step guide to assist the user in filling up the MGT-7A Offline Form and Excel. This document provides references to law(s) governing the webform, guidelines to access the application, instructions to fill the webform and excel at field level and important check points while filling up the webform and excel along with other instructions to fill the form offline.

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

This document is divided into following sections:



Part I – Law(s) governing the Form



[Part II – Accessing Form No. MGT-7A application](#)



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



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

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 OPC and Small Company is required to prepare an annual return containing the particulars as they stood on the close of the financial year in form MGT-7A Offline, wherever applicable, regarding:

- a) its registered office, principal business activities, particulars of its associate companies;
- b) its shares, debentures and other securities and shareholding pattern;
- c) its promoters, members and debenture-holders along with changes therein since the close of the previous financial year;
- d) meetings of members or a class thereof, Board and its various committees along with attendance details;
- e) remuneration of directors;
- f) penalty or punishment imposed on the company, its directors or officers and details of compounding of offences and appeals made against such penalty or punishment;
- g) matters relating to certification of compliances, disclosures as may be prescribed;
- h) Shareholding pattern of the company; and such other matters as required in the form.

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 form.
- ✓ 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 eFiling, 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 Small company or an OPC.
- ✓ Please ensure 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-7 if already approved for same financial year end date.

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- ✓ 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-7 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” or in case original form is marked as ‘defective’.
- ✓ 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 filing (payment status is paid) of MGT-7/MGT-7A 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 the person(s) whose details are entered in section VIII (C) ‘Attendance of Directors (not applicable for OPC)’ are associated with the company under selected designation as on the financial year end date. Further date of cessation (if entered) should be as per the signatory records.
- ✓ Please note that the CIN entered in form shall be a valid CIN of a small company or OPC if the ‘Class of Company’ selected in the form is small company or OPC respectively.
- ✓ Please note that ‘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 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.
- ✓ Please note that Excel functionality has been introduced for the offline form which user can download post submission of webform after providing the requisite details therein . In excel template, users shall be required to enter the details based on the information provided in the webform.
- ✓ Excel utility shall be validated at the time of its upload. In case any error is found at the validation stage, error file shall be generated mentioning error description. Post removal of error(s), excel utility shall be uploaded.
- ✓ Please note that new fields added for Declaration under Rule 9(4) of the Companies (Management and Administration) Rules, 2014.
- ✓ Please note that new field added to capture gender wise number of shareholders.

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- ✓ Please note that fields to capture Name of the company and address as at the FY end date have been added.
- ✓ 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 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 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. MGT-7A APPLICATION

2.1 Application Process for Form No. MGT-7A

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”

STEP 4: Select “Annual Filings”

STEP 4: Select “Company e-Filing”

STEP 5: Navigate to the header “Annual Filings”

STEP 6: Access “Form No. MGT-7A (Abridged Annual Return for OPCs and Small Companies)-OFFLINE”

STEP 7: Enter Company Information²

STEP 8: Search CIN using the search option (optional)³

STEP 9: Select CIN from the dropdown option (optional)⁴

STEP 10: Fill up the form with basic information

STEP 11: Click on Save

STEP 12: Click on Submit the webform

STEP 13: Excel gets generated, and download excel option would be displayed to the user.

STEP 14: One Zip file will be downloaded containing excel.

STEP 15: In the downloaded excel, web form fields which are prefilled will be non-editable.

STEP 16: Fill the relevant excels in offline mode.

STEP 17: Upload the excel against the form section and when the excel is uploaded, it shall be validated,

STEP 18: In case of excel validation errors, the user will be displayed error messages in a txt file and will be required to make necessary changes in the Excel.

STEP 19: Once the excel is successfully validated, click on “Proceed” action button.

STEP 20: Attach required attachments of form, if any.

STEP 21: Click on ‘Submit’ action button against the form after attaching mandatory attachments.

STEP 22: System performs all server-side validations on click of ‘Submit’ action button.

STEP 23: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)

STEP 24: Affix the DSC

STEP 25: Upload the DSC affixed pdf document on MCA portal

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.

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STEP 26: 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 27: Acknowledgement email is generated.

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access Form No. MGT-7A through search bar on MCA homepage (website search)⁵

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: Repeat STEP 10 to 22

STEP 8: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)

STEP 9: Affix the DSC

STEP 10: Upload the DSC affixed pdf document on MCA portal **Error! Bookmark not defined.**

STEP 11: 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 12: Acknowledgement email is generated.

⁵ 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.

3 PART III – INSTRUCTIONS TO FILL THE WEB FORM AND EXCEL

3.1 Specific Instructions to fill 'Form No. MGT-7A OFFLINE' and Excel at Field Level

Instructions to fill 'Form No. MGT-7A OFFLINE' 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
	REGISTRATION AND OTHER DETAILS	
I (i)	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 or Active or Under CIRP/Under Liquidation CIN. v. Please note that CIN entered in this field shall be of a small company or an 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 ensure that financial year 'To Date' shall be greater than the date entered in field I (ii) (a). iv. Please ensure that the Difference between 'From date' and 'To date' date shall not be more than 15 months and 1 day.
I (ii) (c)	Type of Annual Filing	i. Please select any one option, as applicable.
I (ii) (d)	SRN of MGT-7A/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 (ii) (c) i.e. "Type of Annual filing". ii. Please note that revised filing shall be allowed only in case 'No' is selected in field number I (viii) (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-7A/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').

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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 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 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 (v) (a)	Class of Company (as on the financial year end date)	i. Please note that these fields shall be pre-filled based on the CIN. ii. Please note that these fields shall be editable.
I (v) (b)	Category of the Company (as on the financial year end date)	
I (v) (c)	Sub-category of the Company (as on the financial year end date)	
I (viii)(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. 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 equal to or greater than the financial year end date.

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Field No.	Field Name	Instructions
		iv. Please ensure that the date entered in this field shall be less than or equal to due date of AGM in case no extension is obtained in webform GNL-1. v. Please note that the date entered in this field shall be less than or equal to extended due date in case extension is obtained.
I (viii)(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. i. Kindly note that the difference between financial year end date and due date of AGM shall not exceed 9 months.
I (viii)(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. In case yes selected and GNL-1 is approved form, this field shall be prefilled. iii. 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. iv. This field shall be optional in case financial year "To" date is 31.03.2020 or 31.03.2021.
I (viii)(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. ii. 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 (viii)(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 in this field. ii. This field shall be prefilled from MGT-7A 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.

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Field No.	Field Name	Instructions
	Main Activity group code	i. NIC codes entered in the previous filed MGT-7A of last FY shall also be prefilled in this field (Pre-fill shall happen only in case MGT-7A 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-7A of last FY shall be prefilled in this field (Pre-fill shall happen only in case MGT-7A 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.
	% of turnover of the company	i. Please note that the sum of all % entered in this column should be equal to 100.
III	PARTICULARS OF ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES) (not applicable for OPC) % of shares held	i. The fields under this label shall be pre-filled basis MGT-7A 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.
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 non-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. In case any class which is prefilled is not applicable to the company, as at the relevant Financial Year end date, please mention null (do not enter zero even) against Authorised, Issued, Subscribed and Paid-up capital columns of the relevant block.

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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 non-editable.
	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 case it 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. 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.

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Field No.	Field Name	Instructions
		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 field shall be non-editable and prefilled from master database as on FY end date. ii. These fields shall be non-editable only in case it 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. 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.
IV (ii)	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) (not applicable for OPC) 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.
V (i)	Turnover and net worth of the company (as defined in the Companies Act, 2013)	i. Kindly enter turnover of the company. The turnover can be zero unless specified previously in the field– Principal business activities of the company.

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Field No.	Field Name	Instructions
	Turnover	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'.
V (ii)	Net worth of the Company	i. Enter net worth of the company.
VI (a)	SHARE HOLDING PATTERN – Promoters (not applicable for OPC)	i. Entire Field VI shall be displayed and mandatory only if 'Class of company' is 'Private' 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 - Other than promoters (not applicable for OPC)	i. Kindly enter details of shares held by shareholders other than promoter shareholders. Enter the details separately for Equity and Preference shareholders.
	Number of shares	Please enter the number of shares held by the Public other than Promoter(s) in the relevant fields.
	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).
	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.

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Field No.	Field Name	Instructions
		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 of Promoters, Members (other than promoters), Debenture holders) At the beginning of the year At the end of the year	This field shall be pre-filled based on the MGT-7A webform filed for the previous financial year from 'At the end of the year' of field VII and shall be editable.
		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)	MEMBERS/CLASS /REQUISITIONED/NCLT/ COURT CONVENED MEETINGS	
	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	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.
VIII (C)	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).
	S. No.	ii. "Name of director" shall be sequentially filled with the name of director as entered in field number VIII. (B)(i) i.e.,

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Field No.	Field Name	Instructions
	Name of the director	“Name”, based on designation selected other than Manager, CEO, CFO and company secretary.
	Board Meetings -Number of Meetings which director was entitled to attend	Please note that the value entered can be less than or equal to the value entered in data field “Number of meetings held”.
IX	REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL	i. The subsequent fields under this label shall be disabled in case “NIL” option is selected. ii. Kindly note that zero shall be accepted in these fields.
IX(A)	Number of Managing Director, Whole-time Directors and/or Manager whose remuneration details to be entered	
X(B)	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.
XI	PENALTY AND PUNISHMENT – DETAILS THEREOF	i. The subsequent fields under these labels shall be disabled in case “NIL” option is selected. ii. The number entered in this field shall be greater than zero.
XI(A)	DETAILS OF PENALTIES / PUNISHMENT IMPOSED ON COMPANY/DIRECTORS/OF FICERS	
XI(B)	DETAILS OF COMPOUNDING OF OFFENCES	
XII	Details of Shareholder / Debenture holder	i. This section shall be displayed and applicable only in case the Company is having share capital and in case of 'Private company'.
	Attachments	All the attachments shall be either in pdf or.jpg format only. The size of each individual attachment can be up to the prescribed size as specified below.
(a)	List of shareholders, debenture holders	i. Please ensure that the maximum excel file size up to 2 MB can be attached. ii. This field shall be mandatory in case value entered in field ‘Number of shareholder/ debenture holder’.
(g)	Optional attachment(s) - if any	i. This field can be used to provide any other information.

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Field No.	Field Name	Instructions
		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 format.
	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)/Company Secretary. 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 or Membership number of the company secretary;	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. iii. In case person digitally signing the form is a Company Secretary – Enter the valid Membership Number.

Other instructions to fill Form No. MGT-7A Offline Form:

3.1.1.1 Excel download scenarios:

There will be only one Download button, through which a zip file shall be downloaded, subject to following conditions:

- In the downloaded excels, web form fields will be non-editable.
- The user will be able to upload the filled excel and when the excel is uploaded it will be validated.

4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

4.1 Fee rules

S#	Purpose of Offline form	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	Abridged Annual Return for 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 ⁶ 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

⁶ Calculated due of AGM will be as follows:

- Later of "Due date of AGM" or "Extended due date of AGM" as per the MGT-7 webform.
- 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

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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
2	Delay beyond period provided under Section 137(1) 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-7A form Offline 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 and excel are correct. There is no provision for resubmission of this form.”

4.3 Useful links

1. Link to access MGT-7A: <https://www.mca.gov.in/content/mca/global/en/mca/e-filing/annual-filings/form-mgt7A.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>

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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

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			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	Accommodation
		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;	84	Public administration and defence; compulsory social

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	compulsory social security		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 accommodation
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