

Instruction Kit for Form No. IEPF-4
(Statement of shares transferred and information of shares & unclaimed
or unpaid dividend not transferred to the IEPF)

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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 each webform.

This document is divided into following sections:



Part I – Law(s) governing the webform



Part II– Accessing Form No. IEPF-4 application



Part III – Instructions to fill the webform



Part IV – Key points for successful submission

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

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1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Rule [6\(5\), 6\(8\), 6A\(5\), 6A\(8\) and 6\(3\)](#) of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 and Section [124](#) of the Companies Act 2013

1.1 Purpose of the webform

Form No. IEPF-4 aims to simplify the process for filing statement of shares transferred and information of shares & unclaimed or unpaid dividend not transferred to the IEPF.

All companies/banks required to transfer the unpaid and unclaimed dividend amount to IEPF account maintained by the Government shall also transfer the respective shares. Details of transferred shares shall be filed in webform IEPF-4. The company/bank is required to transfer the shares and/or the dividend thereon to IEPF account under section 125. Due to the order of court or tribunal or any statutory authority, if the company/bank does not transfer the amount/shares then all such details shall be filed by the company/bank within 30 days of end of financial year.

1.2 Important Check Points while filling up the webform

- ✓ *Please read instructions and guidelines carefully before filling online application webforms.*
- ✓ *Please attach the required mandatory supporting documents in the specified format only.*
- ✓ *Please ensure that applicant of the webform is registered as business user on the MCA portal before filing the webform.*
- ✓ *Please note that the company / bank for which the webform is being filed shall be registered with MCA and shall have a valid and approved CIN / BCIN.*
- ✓ *Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC.*
- ✓ *Please ensure that the DSC of the signatory attached in the webform is registered on MCA portal against the DIN/PAN/Membership number as provided in the webform.*
- ✓ *Please ensure the signatories to the webform shall have an approved DIN or valid PAN/ Membership number as applicable.*
- ✓ *Please ensure that the DIN entered is not flagged for disqualification.*
- ✓ *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 ensure that the membership number of the professional certifying the webform is a valid membership number as existing in the database for that particular category of the professional and further they should not also be debarred.*
- ✓ *Please ensure that the DIN/ PAN/ Membership number entered in the signatory field is associated with the company/bank (CIN/BCIN) under the selected designation as on the date of filing.*
- ✓ *Please ensure PAN of authorized person is mapped with the bank.*
- ✓ *Please ensure in case 'Yes' is selected in field number 2b. i.e. "Whether the company/bank is amalgamated" then the CIN/BCIN of the amalgamated company/bank is to be entered.*

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- ✓ Please ensure that the company/bank for which the webform is being filed is having share capital.
- ✓ Please ensure no other webform IEPF-4 is in pending status for the company/bank.
- ✓ Please ensure that the total amount captured in field number 4(a) i.e. “Total nominal amount of shares transferred to the IEPF account” matches the total amount entered in excel attachment.
- ✓ Please note that SRN of webform IEPF-1/1-INV/IEPF-1A or SRN of webform IEPF-4 is required in Form No. IEPF 4.
- ✓ Please ensure that the difference between the date of the advertisement and the date of filing this webform is greater than / equal to three months.
- ✓ Please ensure that the contents of the investor wise details excel attachment is as per the specified format and belong to the same company/bank.
- ✓ Please ensure that the webform is not signed by a director / Manager / Company Secretary / CEO / CFO of the company in respect of whom webform DIR-12/ old Form No. 32 has been filed for cessation and the work item in respect of same has not been closed.
- ✓ Please ensure that the size of the each excel template uploaded showing the investor wise details does not exceed 20 MB.
- ✓ Please note that ‘Form No. IEPF-3’ has been merged with ‘Form No. IEPF-4’.

2 PART II – ACCESSING FORM NO. IEPF-4 APPLICATION

2.1 Application Process for Form No. IEPF-4

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 “IEPF related Services”

STEP 5: Navigate to the form “IEPF-4”

STEP 6: Fill up the application.

STEP 7: Save the webform as a draft (optional)²

STEP 8: Submit the webform.

STEP 9: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)

STEP 10: Pending for Investor details validation (If purpose selected 1 to 4)

STEP 11: Download PDF

STEP 12: Affix the DSC

STEP 13: Upload the DSC affixed pdf document and excel files containing the details of the investors on MCA portal

STEP 14: 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 15: Acknowledgement is Generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access Form No. IEPF-4 through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

Follow Steps 6 to 15 as mentioned in Option 1

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 “Statement of amounts credited to IEPF or transfer of amounts on account of shares transferred to the fund” in case the user is not already logged in.

² The option to save the webform as a draft shall be enabled once the user enters the CIN / BCIN.

⁶ 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.

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3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill ‘Form No. IEPF-4’ at Field Level

Instructions to fill ‘Form No. IEPF-4’ 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
1 (a)	Corporate identity number (CIN) / Bank Corporate Identification number (BCIN)	i. In case of company/bank users, CIN/BCIN of company/bank 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/BCIN basis the company/bank name. Either full name of the company/bank or partial name can be used to search the company/bank. iii. In case of other business users, a dropdown option is provided containing the list of CIN/BCIN with which the user is associated. iv. In all the other cases, wherein the details are not being prefilled, then the user shall have to manually enter CIN/BCIN of the company/bank in this field.
2(c)	CIN/BCIN of amalgamated company/bank	i. This field shall be enabled and mandatory in case ‘Transfer of shares u/s 124(6)’ or ‘Transfer of shares u/s 90(9)’ or ‘Benefits accruing on shares already transferred to IEPF u/s 124(6)’ or ‘Benefits accruing on shares already transferred to IEPF u/s 90(9)’ is selected in field number 2(a) i.e. “Purpose of filing”. ii. This field shall be enabled and mandatory in case ‘Yes’ is selected in field number 2(b) i.e. “Whether the company/bank is amalgamated”. iii. CIN/BCIN entered in this field shall be valid.
2(d)	SRN of IEPF-1/1-INV/IEPF-1A or SRN of IEPF-4	i. This field shall be enabled and mandatory in case ‘Transfer of shares u/s 124(6)’ or ‘Benefits accruing on shares already transferred to IEPF u/s 124(6)’ is selected in field number 2(a) i.e. “Purpose of filing”. ii. If ‘Transfer of shares u/s 124(6)’ is selected in field number 2(a) i.e. “Purpose of filing”, the approved SRN of webform IEPF-1/1-INV/IEPF-1A associated with the CIN/BCIN shall be entered by the user. iii. If ‘Benefits accruing on shares already transferred to IEPF u/s 124(6)’ is selected in field number 2(a) i.e. “Purpose of filing”, the approved SRN of webform IEPF-4 associated with the CIN/BCIN shall be entered by the user.

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Field No.	Field Name	Instructions
		iv. Approved SRN of webform IEPF-1 / IEPF-1A and webform IEPF-4 shall be entered by user in case 'Yes' is selected in field number 2b i.e. "Whether the company/bank is amalgamated" and this SRN should be associated with CIN/BCIN mentioned in field number 2c i.e. "CIN/BCIN of amalgamated company/bank".
3	Date of Corporate Action to Demat account of IEPF Authority (DD/MM/YYYY)	i. This field shall be enabled and mandatory if 'Transfer of shares u/s 124(6)' or 'Transfer of shares u/s 90(9)' or 'Benefits accruing on shares already transferred to IEPF u/s 124(6)' or 'Benefits accruing on shares already transferred to IEPF u/s 90(9)' is selected in field number 2(a) i.e. "Purpose of filing". ii. In case user selects 'No' in field number 2(b) i.e. "Whether the company/bank is amalgamated", date entered in this field shall be greater than incorporation date of company/bank. iii. In case the user selects 'Yes' in field number 2(b) i.e. "Whether the company/bank is amalgamated" and a valid SRN is entered in field in field number 2(d) i.e. "SRN of IEPF-1/1-INV/IEPF-1A or SRN of IEPF-4", date entered in this field shall be less than incorporation date of company/bank.
4(a)	Total nominal amount of shares transferred to the IEPF account	This field shall be enabled and mandatory if 'Transfer of shares u/s 124(6)' or 'Transfer of shares u/s 90(9)' or 'Benefits accruing on shares already transferred to IEPF u/s 124(6)' or 'Benefits accruing on shares already transferred to IEPF u/s 90(9)' is selected in field number 2(a) i.e. "Purpose of filing".
4(b)	Total number of shares transferred	
5	Date of Declaration of benefits accruing on Shares Transferred to IEPF(DD/MM/YYYY)	i. This field shall be enabled and mandatory if 'Benefits accruing on shares already transferred to IEPF u/s 124(6)' or 'Benefits accruing on shares already transferred to IEPF u/s 90(9)' is selected in field number 2(a) i.e. "Purpose of filing". ii. Date entered in this field shall be greater than the date entered in field number 3 i.e. "Date of Corporate Action to Demat account of IEPF Authority".
6	Financial year to which the amount relates (YYYY-YYYY)	i. This field shall be enabled and mandatory if 'Transfer of shares u/s 124(6)' or 'Transfer of shares u/s 90(9)' or 'Benefits accruing on shares already transferred to IEPF u/s 124(6)' or 'Benefits accruing on shares already transferred to IEPF u/s 90(9)' is selected in field number 2(a) i.e. "Purpose of filing".

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Field No.	Field Name	Instructions
		ii. This field shall be prefilled based on the SRN entered in field number 2(b) i.e. “SRN of IEPF-1/1-INV/IEPF-1A or SRN of IEPF-4”. iii. In case SRN entered relates to webform IEPF-1A in field number 2b i.e. “SRN of IEPF-1/1-INV/IEPF-1A or SRN of IEPF-4”, the user shall manually enter the details in this field.
7	Date of Advertisement (DD/MM/YYYY)	i. This field shall be enabled and mandatory if ‘Transfer of shares u/s 124(6)’ or ‘Benefits accruing on shares already transferred to IEPF u/s 124(6)’ is selected in field number 2(a) i.e. “Purpose of filing”. ii. Difference between the date entered in this field and the date of filing this webform is greater than / equal to three months.
8(a)	Total number of shares	This field shall be enabled and mandatory if ‘Information of shares and unclaimed or unpaid dividend not transferred to the IEPF’ is selected in field number 2(a) i.e. “Purpose of filing”.
8(b)	Total nominal amount of the shares	
8(c)	Total amount of unpaid dividend on such shares	
8(d)	Financial year ended as on (DD/MM/YYYY)	i. This field shall be enabled and mandatory if ‘Information of shares and unclaimed or unpaid dividend not transferred to the IEPF’ is selected in field number 2(a) i.e. “Purpose of filing”. ii. The date entered in this field is the date after completion of seven years and companies are required to attach all the orders in one IEPF-4 webform.
	Attachments	All the attachments shall be either in pdf or jpg or excel format.
(a)	Investor wise details (excel file)	i. To be attached on mandatory basis if ‘Transfer of shares u/s 124(6)’ or ‘Transfer of shares u/s 90(9)’ or ‘Benefits accruing on shares already transferred to IEPF u/s 124(6)’ or ‘Benefits accruing on shares already transferred to IEPF u/s 90(9)’ is selected in field number 2(a) i.e. “Purpose of filing”. ii. The attachment shall be in excel format. iii. The maximum size allowed for the each excel attachment is 20 MB and total 40 excel files are allowed. The total files size allowed max up to 800MB. iv. Users can download the updated excel version from form itself.

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Field No.	Field Name	Instructions
		v. System will take 15 minutes (approx) on a standard laptop, with the configuration i.e. Intel i5 system and 16 GB RAM (with no other programs active and connected to power), to perform all validations and compute the total amount across all “Investor Types on 1 excel file of 20 MB file with approximately 3 Lac rows of data.
(b)	Copy of newspaper advertisement or order of a copy of order of the Tribunal u/s 90 (8) of the Act along with a declaration that no application is pending u/s 90(9) of the Act	i. This attachment shall be mandatory in case ‘Transfer of shares u/s 124(6)’ or ‘Transfer of shares u/s 90(9)’ is selected in field number 2(a) i.e. “Purpose of filing”. ii. The attachment shall be either in pdf or .jpg format. iii. The maximum size allowed for the attachment shall be 2 MB.
(c)	Order of the court/tribunal/statutory authority	i. This attachment shall be mandatory in case ‘Information of shares and unclaimed or unpaid dividend not transferred to the IEPF’ is selected in field number 2(a) i.e. “Purpose of filing”. ii. The attachment shall be either in pdf or .jpg format. iii. The maximum size allowed for the attachment shall be 2 MB.
(d)	Optional attachment(s), (if any)	i. This field can be used to provide any other information. ii. The attachment shall be either in pdf or .jpg format. iii. Please note that the user has an option to upload up to five optional attachments. iv. The maximum size allowed for the attachment shall be 2MB.
	To be digitally signed by Designation DIN of the director or Managing Director; or Income-tax permanent account number of the manager or CEO or CFO or Authorised person of the bank; or Membership number of the secretary	i. ‘Authorised person of the bank’ is selected by user only in case BCIN is entered in field number 1 i.e. “Corporate identity number (CIN) / Bank Corporate Identification number (BCIN)”. ii. In case ‘Director’ or ‘Managing Director’ is selected in field “Designation” then DIN shall be enquired. iii. In case ‘Manager’ or ‘CEO’ or ‘CFO’ or ‘Authorised person of the bank’ is selected in field “Designation” then PAN shall be enquired. iv. In case ‘company secretary’ is selected in field “Designation” membership number shall be enquired.

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3.2 Other instructions to fill 'Form No. IEPF-4'

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. IEPF-4. ii. The investor wise details should be uploaded in excel format and maximum size allowed for the each excel attachment is 20 MB and total 40 excel files are allowed. iii. All other attachments should be uploaded in pdf or .jpg format. The size of each individual attachment can be up to 2MB. 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 webform at any given point in time prior to submitting the webform. ii. The “Save” option will be enabled only after entering the CIN / BCIN. 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.

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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	Statement of Shares Transferred and information of shares & unclaimed or unpaid dividend not transferred to the IEPF	Fee specified in Companies (Registration of offices and fees) Rules, 2014 (Refer Table 1 and Table 2 below)		1. Date of Corporate Action to Demat account of IEPF Authority. (Applicable in case 'Transfer of shares u/s 124(6)' or 'Transfer of shares u/s 90(9)' or 'Benefits accruing on shares already transferred to IEPF u/s 124(6)' or 'Benefits accruing on shares already transferred to IEPF u/s 90(9)' is selected in field number 2a i.e. "Purpose of filing") 2. From the close of financial year (Applicable in case 'Information of shares and unclaimed or unpaid dividend not transferred to the IEPF' is selected in field number 2a i.e. "Purpose of filing")	30 days

Fee payable is subject to changes in pursuance of the Act, or any rule or regulation made, or notification issued thereunder.

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4.1.1 Companies (Registration of offices and fees) Rules, 2014

Table 1

Normal filing fees

In case of company having share capital

S#	Nominal Share Capital (INR)	Normal Fee applicable (INR)
1	Less than 1,00,000	200
2	1,00,000 up 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

Table 2

Additional Fees in case of delay in filing of webforms

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

Form No. IEPF-4 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.

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4.3 Useful links

1. Link to access Form No. IEPF-4: <https://mca.gov.in/content/mca/global/en/mca/e-filing/IEPF-Services/IEPF-4.html>
2. FAQs related to e-filing: <https://www.iepf.gov.in/content/iepf/global/master/Home/HelpAndFAQs/faqs-for-company.html>
3. Payment and Fee related Services: <https://www.mca.gov.in/MinistryV2/paymentservices.html>

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5 PART V – Annexures

5.1 Annexure A – Template - Investor wise details (For statement of shares transferred to IEPF)



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