

IEPF

CS RAKESH SANGHANI

IMPORTANT PROVISIONS AT GLANCE

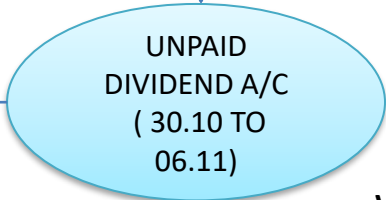
CA-2013	CA-1956	PARTICULARS	E-FORM
123(3)	205	APPLICATION FOR CLAIMING REFUNDS TO CLAIMNANTS FROM FUND	IEPF-5
124(2)	205A	FURNISHING STATEMENT WHILE TRANSFERRING MONEY TO THE FUND	IEPF-2
124(5)	205A	TRANSFER OF UNPAID DIVIDEND TO IEPF	IEPF-1
124(6)	205A	TRANSFER OF SHARES IN RESPECT OF WHICH UNPAID OR UNCLAIMED DIVIDEND HAS BEEN TRANSFERRED TO THE FUND	IEPF-4
125(2)	205C	STATEMENT TO BE FURNISHED TO THE FUND FOR SHARES AND DIVIDEND NOT TO BE TRANSFERRED TO THE IEPF	IEPF-3
126	206A	DETAILS OF UNPAID / UNCLAIMED DIVIDEND ETC TO THE C.G	IEPF-6



Dividend -within 30 days of
declaration



Within 7 days of expiry of said
30 days



Within 90 days from the date of
transfer prepare **STATEMENT**

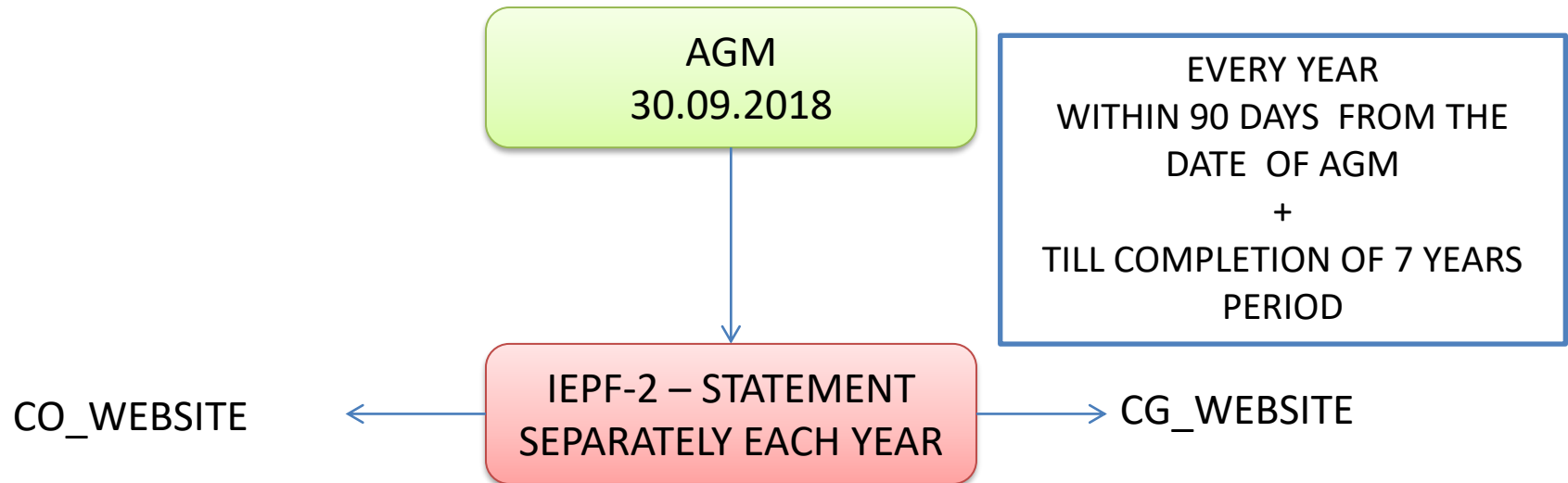


CO_WEBSITE

CG_WEBSITE

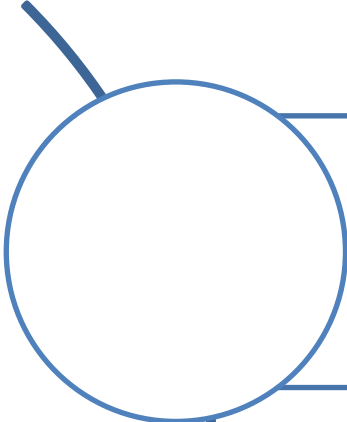
UNPAID/UNCLAIMED
FOR A PERIOD OF **7**
YEARS FROM THE
DATE OF TRANSFER
TO
IEPF
DIVIDEND + SHARES

IEPF-2 – STATEMENT OF UNPAID/UNCLAIMED DIVIDEND

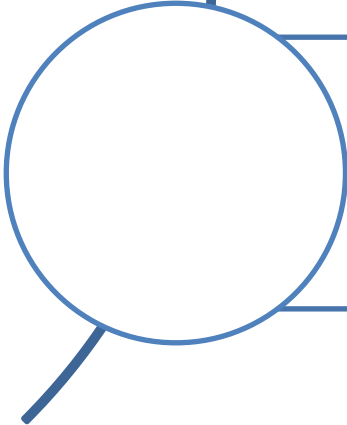


- the names and last known addresses of the persons entitled to receive the sum;
- nature of amounts;
- the amount to which each person is entitled;
- the due date for transfer into IEPF; and
- such other information as may be considered relevant for the purposes;

PROCEDURE FOR TRANSFER OF SHARES TO IEPF

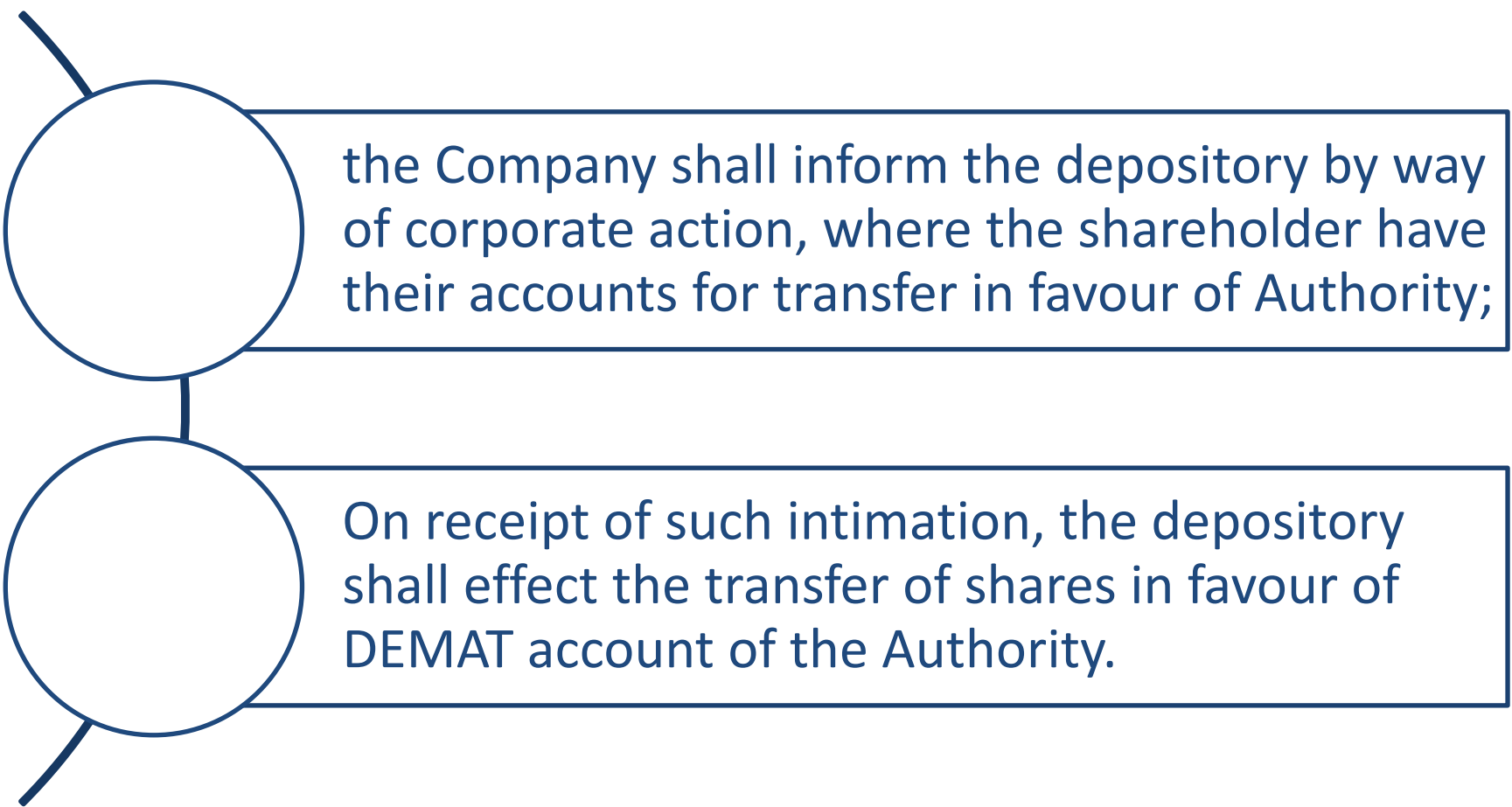


Inform the shareholder concerned regarding transfer of shares three months before the due date of transfer and also simultaneously publish a notice in the leading news paper;



Restraining any transfer of such share and payment of dividend (regulatory directions) in certain cases and the company shall furnish details of such shares and unpaid dividend to the authority in Form IEPF-3 within 30 days from the end of F.Y.

IN CASE OF DEMAT



the Company shall inform the depository by way of corporate action, where the shareholder have their accounts for transfer in favour of Authority;

On receipt of such intimation, the depository shall effect the transfer of shares in favour of DEMAT account of the Authority.

IN CASE OF - PHYSICAL

the Company Secretary or the person authorised by the Board shall make an application, on behalf of the concerned shareholder, to the company, for issue of new share certificates;

On receipt of the application a new share certificate for each shareholder shall be issued and it shall be stated on the face of the certificate that “ Issued in lieu of Share Certificate No. ____ for the purpose of transfer to IEPF” and the same be recorded in the register maintained for the purpose;

Particulars of every share certificate shall be in Form No.SH-I as specified in the Companies (Share Capital and Debentures) Rules, 2014;

after issue of a new share certificate, the company shall inform the depository by way of corporate action to convert the share certificates into DEMAT form and transfer in favour of the Authority.

IMP POINTS

the Company shall send statement to the Authority in Form no.IEPF-4 containing details of transfer

the Company shall maintain the details of shareholding of each individual shareholders whose shares have been credited to the DEMAT account of the authority;

All benefits accruing on such shares e.g. bonus shares, split, consolidation, fraction shares etc except right issue shall also be credited to such DEMAT account;

Shares so transferred to IEPF shall be used to provide the same to the concerned shareholder or for the fund only;

Any claim of the shares transferred above from IEPF Authority shall be made in the Form IEPF-5;

Any dividend is paid or claimed for any year during the said period of 7 years , the share shall not be transferred to IEPF;

DELISTING / WINDING UP

DELISTING

- the authority shall surrender shares on behalf of the shareholders in accordance with the SEBI (Delisting of Equity Shares) Regulations, 2009 and proceeds realised shall be credited to the Fund and a separate ledger account shall be maintained for such proceeds;

WINDING UP

- the Authority may surrender the securities to receive the amount entitled on behalf of the security holder and credit the amount to the Fund and separate ledger account shall be maintained for such proceeds;