

Form 10

INSTRUCTIONS FOR FILLING OF EFORM -10
(Particulars for registration of charges for Debenture)

| S No. | | Detailed Instructions |
|-------|------------|---|
| | | <p>Note:</p> <ol style="list-style-type: none"> 1) Instructions are not provided for the fields which are self explanatory 2) 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 eForm. |
| | | Refer the relevant provisions of the Companies Act, 1956 and rules made there under with respect to the matter dealt in this eForm. |
| 1 | (a) | <p>In case of Indian company, enter the Corporate Identity Number (CIN) of the company. In case of foreign company, enter Foreign Company Registration Number (FCRN).</p> <ul style="list-style-type: none"> You may find CIN/ FCRN by entering existing registration number or name of the company in the 'Find CIN/GLN' service at the MCA21 portal |
| 2 | (a) to (c) | <p>Click the "Pre-fill" button.</p> <p>System will automatically display the name, registered office address (in case of Indian company) or name and address of principal place of business in India (in case of foreign company) and email ID of the company. In case there is any change in the email ID, enter the new valid email ID.</p> |
| 4 | | <p>In case the eForm is to be filed for modification of charge, enter the charge identification number allotted at the time of registration of the charge</p> <p>Please note that approval of this eForm shall not be allowed in case any other eForm filed earlier is pending for payment of fee or is under processing in respect of the charge ID entered in the form.</p> |
| 5 | | <p>Enter the number of trustee of debenture holder(s) or charge holder(s). In case charge is modified in favour of ARC or assignee, enter particulars of ARC or assignee.</p> <p>If there are more than one trustee, enter details of one trustee in eForm and provide details of the other(s) as an attachment.</p> <p>If trustee of debenture holders or charge holder is an Indian company, enter the Corporate Identity Number (CIN) of the company</p> <ul style="list-style-type: none"> You may find CIN by entering existing registration number or name of the company in the 'Find CIN/GLN' service at the MCA21 portal <p>Click the "Pre- fill" button.</p> <p>System will automatically display the name, registered office address and email ID.</p> <p>Please enter the complete address in case the displayed address is incomplete. In case the displayed address is not correct or address other than the registered office address of the charge holder is to be entered, then you can edit the address as displayed on pre-fill.</p> <p>If the trustee(s) of debenture holder or charge holder(s) is other than an Indian company then enter its name, complete address and email ID.</p> |
| 9 | (a) to (c) | <p>Enter the date of present issue of series and the amount secured by the charge. In case series of debentures is not applicable, enter the date of issue of debentures.</p> <p>In case of modification of charge, enter the total amount secured by the charge after such modification. If there is no modification in the charge amount, then enter the amount secured by the charge prior to such modification.</p> <p>Based on the amount entered, system shall automatically display the amount in words.</p> |

| S No. | Detailed Instructions |
|-------------------|---|
| 10 | Enter the date of resolution authorising the issue of the series. In case series of debentures is not applicable, enter the date of resolution authorising the issue of debentures. |
| 16 | In case of modification of charge, enter the particulars of the present modification. Ensure that correct particulars are entered as the same shall be displayed in the certificate of modification of charge. |
| Attachments | <ul style="list-style-type: none"> ▪ Copy of resolution authorising the issue of the debenture series is mandatory. ▪ Instrument containing details of the charge created or modified is mandatory. ▪ Any other information can be provided as an optional attachment. |
| Verification | <p>Enter the serial number and date of board resolution authorising the signatory to sign & submit the eForm. This is mandatory for Indian company in following cases –</p> <ul style="list-style-type: none"> • Creation of charge • No is selected in field 'Whether charge is modified in favour of ARC or assignee' • No is selected in field 'Whether trustee of debenture holders or charge holder is authorised to assign the charge...' |
| Digital Signature | <p>The eForm should be digitally signed by the trustee(s) of debenture holder or charge holder(s).</p> <p><u>In case of Indian company</u></p> <ul style="list-style-type: none"> ▪ By the managing director or director or manager or secretary of the company duly authorised by the board of directors <p><u>In case of foreign company</u></p> <ul style="list-style-type: none"> ▪ By an authorised representative. <p>In case the charge is modified in favour of the asset reconstruction company (ARC) or assignee then; the eForm should also be digitally signed by such ARC or assignee. In such case, the digital signature of the company representative is optional</p> |
| Designation | <p>In case of company representative, select the designation of the person digitally signing the eForm.</p> <p>Enter the DIN in case the person digitally signing the eForm is a director or managing director.</p> <p>Enter income-tax PAN in case the person signing the eForm is a manager or authorised representative.</p> <p>Enter membership number or income-tax PAN in case the person digitally signing the eForm is a secretary.</p> <p>In case of Trustee of debenture holders or charge holder, ARC or assignee; enter the designation of the person digitally signing the eForm.</p> |
| Certificate | <p>The eForm should be certified by a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally signing the eForm.</p> <p>Select the relevant category of the professional and whether he/ she is an associate or fellow.</p> <p>In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice), enter the membership number. In case the practicing professional is a company secretary (in whole-time practice), enter the certificate of practice number.</p> |

Common Instruction Kit

| Buttons | Particulars |
|----------|---|
| Pre-fill | <p>When the user clicks the Pre fill button after entering the corporate identity number in eForm (excepting eForm 1A), the name and address is displayed by the system.</p> <p>This button may appear more than once in an eForm, and shall be required to be clicked for displaying the data pertaining to that field.</p> <p>You are required to be connected to the internet for pre-filling.</p> |

| Buttons | Particulars |
|-------------------|--|
| Attach | You have to click the attach button corresponding to the document you are making an attachment. In case you wish to attach any other document, please click the optional attach button. |
| Remove attachment | You can view the attachments added to eForm in the rectangle box provided next to the list of attachment. If the user wants to remove or delete any attachment, select the attachment to be removed and press the "Remove attachment" button. |
| Check Form | Once the form is filled up. The user is required to press the Check Form button. When this button is pressed form level validation is done such as, Whether all the mandatory fields are filled up or not. If an error is displayed after pressing the button the user is required to correct the mistake and again press the "Check Form" button. When all the form level validation is done. A message is displayed that "Form level pre scrutiny is successful". The Check Form is done without being connected to the internet. |
| Modify | "Modify" button gets enabled after the check form is done. By pressing this button the user can make the changes in the filled in form. If the user makes any change in the form again the user is required to press the "Check Form" button. |
| Pre scrutiny | <p>Once the check form is done the user is required to Pre scrutinize the eForm. This requires being connected to the MCA21 site for uploading the form. On pre-scrutiny the system level check is performed and if there are any errors it is displayed to the user and once the error is corrected and again on Pre scrutiny if the message displayed is "No errors found. Click on the button below to "Get Form". Press the Get Form button and make the required corrections.</p> <p>Note: before pressing Submit button attach the digital signature by clicking on the box appearing on the signature field <input type="text"/></p> |
| Submit | <p>After pre scrutiny is done the user is required to submit the form. This requires being connected to the MCA21 site for uploading the form.</p> <p>In case of online filing the user can submit the form by pressing the "Submit" button</p> <p>Once the form is submitted the fee is displayed to the user. When the user press the "Pay" button the mode of payment option is displayed. On challan payment option, a challan is generated displaying the amount of fee to be paid. The user is required to take the print out of three copies of challan and submit the payment at authorized bank branch. The user has to submit three copies at bank and user shall receive one copy with bank acknowledgment for user's record.</p> |
| Country code | The list of country code required to be mentioned in the eForm are as follows: |

Note: User is advised to refer to eForm specific instruction kit.

List of ISO Country Code

| Country Name | Country Code | Country Name | Country Code |
|---------------------|--------------|--|--------------|
| AFGHANISTAN | AF | LIBERIA | LR |
| ÅLAND ISLANDS | AX | LIBYAN ARAB JAMAHIRIYA | LY |
| ALBANIA | AL | LIECHTENSTEIN | LI |
| ALGERIA | DZ | LITHUANIA | LT |
| AMERICAN SAMOA | AS | LUXEMBOURG | LU |
| ANDORRA | AD | MACAO | MO |
| ANGOLA | AO | MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF | MK |
| ANGUILLA | AI | MADAGASCAR | MG |
| ANTARCTICA | AQ | MALAWI | MW |
| ANTIGUA AND BARBUDA | AG | MALAYSIA | MY |

| Country Name | Country Code | Country Name | Country Code |
|---------------------------------------|--------------|---------------------------------|--------------|
| ARGENTINA | AR | MALDIVES | MV |
| ARMENIA | AM | MALI | ML |
| ARUBA | AW | MALTA | MT |
| AUSTRALIA | AU | MARSHALL ISLANDS | MH |
| AUSTRIA | AT | MARTINIQUE | MQ |
| AZERBAIJAN | AZ | MAURITANIA | MR |
| BAHAMAS | BS | MAURITIUS | MU |
| BAHRAIN | BH | MAYOTTE | YT |
| BANGLADESH | BD | MEXICO | MX |
| BARBADOS | BB | MICRONESIA, FEDERATED STATES OF | FM |
| BELARUS | BY | MOLDOVA, REPUBLIC OF | MD |
| BELGIUM | BE | MONACO | MC |
| BELIZE | BZ | MONGOLIA | MN |
| BENIN | BJ | MONTENEGRO | ME |
| BERMUDA | BM | MONTSERRAT | MS |
| BHUTAN | BT | MOROCCO | MA |
| BOLIVIA | BO | MOZAMBIQUE | MZ |
| BOSNIA AND HERZEGOVINA | BA | MYANMAR | MM |
| BOTSWANA | BW | NAMIBIA | NA |
| BOUVET ISLAND | BV | NAURU | NR |
| BRAZIL | BR | NEPAL | NP |
| BRITISH INDIAN OCEAN TERRITORY | IO | NETHERLANDS | NL |
| BRUNEI DARUSSALAM | BN | NETHERLANDS ANTILLES | AN |
| BULGARIA | BG | NEW CALEDONIA | NC |
| BURKINA FASO | BF | NEW ZEALAND | NZ |
| BURUNDI | BI | NICARAGUA | NI |
| CAMBODIA | KH | NIGER | NE |
| CAMEROON | CM | NIGERIA | NG |
| CANADA | CA | NIUE | NU |
| CAPE VERDE | CV | NORFOLK ISLAND | NF |
| CAYMAN ISLANDS | KY | NORTHERN MARIANA ISLANDS | MP |
| CENTRAL AFRICAN REPUBLIC | CF | NORWAY | NO |
| CHAD | TD | OMAN | OM |
| CHILE | CL | PAKISTAN | PK |
| CHINA | CN | PALAU | PW |
| CHRISTMAS ISLAND | CX | PALESTINIAN TERRITORY, OCCUPIED | PS |
| COCOS (KEELING) ISLANDS | CC | PANAMA | PA |
| COLOMBIA | CO | PAPUA NEW GUINEA | PG |
| COMOROS | KM | PARAGUAY | PY |
| CONGO | CG | PERU | PE |
| CONGO, THE DEMOCRATIC REPUBLIC OF THE | CD | PHILIPPINES | PH |
| COOK ISLANDS | CK | PITCAIRN | PN |
| COSTA RICA | CR | POLAND | PL |
| COTE D'IVOIRE | CI | PORTUGAL | PT |
| CROATIA | HR | PUERTO RICO | PR |

| Country Name | Country Code | Country Name | Country Code |
|-----------------------------------|--------------|--|--------------|
| CUBA | CU | QATAR | QA |
| CYPRUS | CY | REUNION | RE |
| CZECH REPUBLIC | CZ | ROMANIA | RO |
| DENMARK | DK | RUSSIAN FEDERATION | RU |
| DJIBOUTI | DJ | RWANDA | RW |
| DOMINICA | DM | SAINT BARTHELEMY | BL |
| DOMINICAN REPUBLIC | DO | SAINT HELENA | SH |
| ECUADOR | EC | SAINT KITTS AND NEVIS | KN |
| EGYPT | EG | SAINT LUCIA | LC |
| EL SALVADOR | SV | SAINT MARTIN | MF |
| EQUATORIAL GUINEA | GQ | SAINT PIERRE AND MIQUELON | PM |
| ERITREA | ER | SAINT VINCENT AND THE GRENADINES | VC |
| ESTONIA | EE | SAMOA | WS |
| ETHIOPIA | ET | SAN MARINO | SM |
| FALKLAND ISLANDS (MALVINAS) | FK | SAO TOME AND PRINCIPE | ST |
| FAROE ISLANDS | FO | SAUDI ARABIA | SA |
| FIJI | FJ | SENEGAL | SN |
| FINLAND | FI | SERBIA | RS |
| FRANCE | FR | SEYCHELLES | SC |
| FRENCH GUIANA | GF | SIERRA LEONE | SL |
| FRENCH POLYNESIA | PF | SINGAPORE | SG |
| FRENCH SOUTHERN TERRITORIES | TF | SLOVAKIA | SK |
| GABON | GA | SLOVENIA | SI |
| GAMBIA | GM | SOLOMON ISLANDS | SB |
| GEORGIA | GE | SOMALIA | SO |
| GERMANY | DE | SOUTH AFRICA | ZA |
| GHANA | GH | SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS | GS |
| GIBRALTAR | GI | SPAIN | ES |
| GREECE | GR | SRI LANKA | LK |
| GREENLAND | GL | SUDAN | SD |
| GRENADA | GD | SURINAME | SR |
| GUADELOUPE | GP | SVALBARD AND JAN MAYEN | SJ |
| GUAM | GU | SWAZILAND | SZ |
| GUATEMALA | GT | SWEDEN | SE |
| GUERNSEY | GG | SWITZERLAND | CH |
| GUINEA | GN | SYRIAN ARAB REPUBLIC | SY |
| GUINEA-BISSAU | GW | TAIWAN, PROVINCE OF CHINA | TW |
| GUYANA | GY | TAJIKISTAN | TJ |
| HAITI | HT | TANZANIA, UNITED REPUBLIC OF | TZ |
| HEARD ISLAND AND MCDONALD ISLANDS | HM | THAILAND | TH |
| HOLY SEE (VATICAN CITY STATE) | VA | TIMOR-LESTE | TL |
| HONDURAS | HN | TOGO | TG |
| HONG KONG | HK | TOKELAU | TK |
| HUNGARY | HU | TONGA | TO |
| ICELAND | IS | TRINIDAD AND TOBAGO | TT |

| Country Name | Country Code | Country Name | Country Code |
|--|--------------|--------------------------------------|--------------|
| INDIA | IN | TUNISIA | TN |
| INDONESIA | ID | TURKEY | TR |
| IRAN, ISLAMIC REPUBLIC OF | IR | TURKMENISTAN | TM |
| IRAQ | IQ | TURKS AND CAICOS ISLANDS | TC |
| IRELAND | IE | TUVALU | TV |
| ISLE OF MAN | IM | UGANDA | UG |
| ISRAEL | IL | UKRAINE | UA |
| ITALY | IT | UNITED ARAB EMIRATES | AE |
| JAMAICA | JM | UNITED KINGDOM | GB |
| JAPAN | JP | UNITED STATES | US |
| JERSEY | JE | UNITED STATES MINOR OUTLYING ISLANDS | UM |
| JORDAN | JO | URUGUAY | UY |
| KAZAKHSTAN | KZ | UZBEKISTAN | UZ |
| KENYA | KE | VANUATU | VU |
| KIRIBATI | KI | VENEZUELA, BOLIVARIAN REPUBLIC OF | VE |
| KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF | KP | VIET NAM | VN |
| KOREA, REPUBLIC OF | KR | VIRGIN ISLANDS, BRITISH | VG |
| KUWAIT | KW | VIRGIN ISLANDS, U.S. | VI |
| KYRGYZSTAN | KG | WALLIS AND FUTUNA | WF |
| LAO PEOPLE'S DEMOCRATIC REPUBLIC | LA | WESTERN SAHARA | EH |
| LATVIA | LV | YEMEN | YE |
| LEBANON | LB | ZAMBIA | ZM |
| LESOTHO | LS | ZIMBABWE | ZW |