SUMMARY OF IEPF FORMS AS PER INVESTOR EDUCATION AND PROTECTION FUND AUTHORITY (ACCOUNTING, AUDIT, TRANSFER AND REFUND) RULES, 2016

Form Name	Applicable rule & Section	Old Form No.	Purpose	Due Date	Remarks
IEPF – 1	Rule 5(4)	Form 1 INV	File Statement of **amounts and shares credited to Investor Education and Protection Fund**.	1. Within a period of thirty days of such amounts becoming due to be credited to the Fund. 2. Within thirty days of submission of challan.	Amount may be transferred through physical mode or through electronic means in a manner yet to be specified by central government.
IEPF – 2	Rule 5(8)	Form 5 INV	An annual statement of the **amounts transferred to** the designated account maintained by the company, till the said period of 7 years.	Within a period of ninety days after the holding of annual general meeting	1. The following information is to be Separately furnished and uploaded on its own website:- (a) the names and last known addresses of the persons entitled to receive the sum; (b) the nature of amount; (c) the amount to which each person is entitled; (d) the due date for transfer into the Investor Education and Protection Fund; and (e) Such other information as may be considered relevant for the purposes. 2. The investor-wise details are also required to be filed in separate xls files.
IEPF – 3	Section 124 (6) and rule 6	New form introduced	Due to the order of court or Tribunal or any statutory authority, if the **company does not transfer the amount/shares**	Statement shall be filed within 30 days of end of financial year.	Shares shall be credited to an IEPF suspense account within a period of thirty days of such

			then all such details shall be filed by the company/bank.		shares becoming due to be transferred to the Fund.
IEPF – 4	Rule 6(5)	New form introduced	Statement of Shares **transferred to** IEPF.	No due date	Procedure for transfer of shares whether held in physical form or in demat form is to be followed as mentioned in Rule 6.
IEPF – 5	Section 125 (3) and rule 7(1)	New form introduced	Form for **claiming dividend and shares** which are transferred to IEPF by Claimant.	No due date	After making online application in e-form IEPF – 5, same form is to be delivered to the registered office along with documents as mentioned in e-form.
IEPF – 6	Rule 8	New form introduced	Statement of Unclaimed or Unpaid amounts **to be transferred** to the Investor Education And Protection Fund.	Within thirty days of end of financial year	If amount transferred during the current financial year is different from the amount stated last year, reason of deviation is to be provided.

■ **CS Akshay Goyal**