

Instruction Kit for eForm MGT-7A
(Abridged Annual Return for OPCs and Small companies)

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About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This document provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm.

This document is divided into following sections:

[Part I – Laws Governing the eForm](#)

[Part II – Instructions to fill the eForm](#)

[Part III – Important Points for Successful Submission](#)

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

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Section and Rule Number(s)

Pursuant to Section 92(1) of the Companies Act, 2013 and rule 11(1) of the Companies (Management and Administration) Rules, 2014. (Refer [Annexure A](#))

Purpose of the eForm

Every OPC and small company shall prepare an annual return in the form MGT-7A containing the particulars as they stood on the close of the financial year, 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.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm MGT-7A at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

S. No/ Section Name		Field Name	Instructions
I		REGISTRATION AND OTHER DETAILS	
1	(i) to (v)	Corporate Identity Number (CIN) of the company	<p>Enter a valid CIN.</p> <ul style="list-style-type: none"> • On clicking the Pre-Fill button, system will automatically display the name, address of the registered office, email ID of the company (if available), Telephone number with STD Code (if available), Date of incorporation and other details like Type, Category, Sub-category and whether company is having Share capital. • In case there is any change in the email ID and telephone number, enter the new details. • Enter the website of the company • In case any other detail so prefilled is different as on

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S. No/ Section Name		Field Name	Instructions
			the financial year end date entered then the same can be modified. However, changes would be taken up in MCA records based on the relevant eForm filing.
I	(i)	Permanent Account Number (PAN) of the company	Enter a valid PAN of the company as allotted by the Income Tax Department.
I	(vi)	Whether the form is filed for - OPC - Small Company	Select whether the company is an OPC or Small company as at the financial year end for which the form is being filed.
I	(vii)	Financial year (From date and To date)	Enter the start and end dates of the financial year for which the annual return is being filed. Filing is allowed if financial year end date is after 1st April 2014. Make sure that financial year entered is as per the applicable provisions of the Companies Act, 2013 and rules made thereunder.
I	(viii)	Details of AGM	<p>The details of AGM shall be provided in case of a small company.</p> <p>Select whether AGM was held. If yes is selected, enter the details of AGM, such as date of AGM and due date of AGM.</p> <p>If any extension for AGM was granted, enter the SRN of the application form filed for extension, extended due date of AGM after grant of extension and the reasons for such extension.</p> <p>In case One Person Company, fields w.r.t AGM would not be applicable.</p> <p>System validates the date of AGM, due date of AGM and extended due date of AGM (if any) are same as specified in other annual filing e-Form AOC-4 or eform AOC-4 NBFC or e-Form AOC-4XBRL if already filed for the entered financial year.</p> <p>Let us go through the below examples for better understanding of what is stated above.</p> <p>Case I: Form MGT-7A already Pre-scrutinised & Form AOC-4/AoC-4 NBFC/ AOC-4 XBRL being pre-scrutinised</p> <p>Following dates are entered in the pre-scrutinised Form MGT-7A</p> <ul style="list-style-type: none"> • Financial Year- 31.03.2015 • Actual date of AGM- 31.10.2015 • Due date of AGM- 30.09.2015 <p>If you pre-scrutinise Form AOC-4/AoC-4 NBFC/ AOC-4 XBRL with the following dates:</p> <ul style="list-style-type: none"> • Financial Year- 31.03.2015

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S. No/ Section Name	Field Name	Instructions
		<ul style="list-style-type: none"> • Actual date of AGM- 30.09.2015 • Due date of AGM- 30.09.2015 <p>Please note that actual date of AGM entered in form AOC-4/AoC-4 NBFC/ AOC-4 XBRL (30.09.15) is different from date entered in already pre-scrutinised form MGT-7A (31.10.2015). Hence if you proceed and pre-scrutinize Form AOC-4/AoC-4 NBFC/ AOC-4 XBRL, the pre scrutiny of Form MGT-7A will be rejected as it contains different AGM date compared to date entered in the form being pre-scrutinised.</p> <p>You will have to pre-scrutinise form MGT-7A again with the correct date (As mentioned in Form AOC-4/AoC-4 NBFC/ AOC-4 XBRL) for the same financial year.</p> <p>Case II: Form MGT-7A already uploaded & Form AOC-4/AoC-4 NBFC/ AOC-4 XBRL is being uploaded</p> <p>In case you have already uploaded pre-scrutinized Form MGT-7A with following dates:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Financial Year- 31.03.2015 <input type="checkbox"/> Actual date of AGM- 31.10.2015 <input type="checkbox"/> Due date of AGM- 30.09.2015 <p>At the time of uploading already pre-scrutinized Form AOC-4/AoC-4 NBFC/ AOC-4 XBRL with following dates:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Financial Year- 31.03.2015 <input type="checkbox"/> Actual date of AGM- 30.09.2015 <input type="checkbox"/> Due date of AGM- 30.09.2015 <p>System shall prompt you for discrepancy with a message that the AGM Date/Due AGM Date/Extended AGM Date filled in the form is different from that of filled in earlier uploaded annual filing form. Please do a revised filing of the same in order to file this form. Therefore, in this case you have to first do the revised filing of Form MGT-7A with the correct date (As entered in Form AOC-4/AoC-4 NBFC/ AOC-4 XBRL).</p>
II		PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY
	Number of business activities	<p>Enter the number of business activities undertaken by the company.</p> <p>Based on the number of business activities undertaken entered, the table to enter details of the business activities will be populated with maximum ten rows. In case activities are more than ten then complete particulars may be provided under optional attachment.</p>
	Main Activity group code	Activity codes are based upon NIC-2008 codes. It is advisable to refer the same in case of any concern.

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S. No/ Section Name	Field Name	Instructions
		Select from available options in the drop-down list. Refer Annexure C given in this document to select the relevant main activity group code. Based on the main activity group code selected, the description of main activity group is displayed.
	Business Activity Code	Select from available options in the drop-down list. Refer Annexure C given in this document to select the relevant business activity code. Based on the business activity code selected, the description of business activity code is displayed.
	% of turnover of the company	Enter the % of turnover of the company for each main activity undertaken. Ensure sum of all % entered in this column is at least 50% if activities are not more than ten. In case activities are more than ten then particulars of the activities having highest turnover should be provided first. Make sure that details of the activities contributing 10% or more of the turnover are provided.
III		III. PARTICULARS OF ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES) (not applicable for OPC)
	No. of Companies for which information is to be given	Enter the number of associate companies and joint ventures. You can enter zero in case company is not having any associate or joint venture. Based on the number entered here, the table to enter the details of the associate companies and joint ventures will be populated subject to maximum of 99. In case details for more companies are to be provided, attach complete particulars under optional attachment. List 'Joint ventures' as per the Companies Act, 2013.
	CIN /FCRN	Enter the CIN /FCRN of the associate companies and joint ventures (if available). On clicking the Pre-Fill ALL button, system will automatically display the name of the associate companies and joint ventures. Else, to be manually entered. Please make sure that such company is already having a valid CIN/FCRN.
	Associate / Joint Venture	Select whether the company is associate company or joint venture. Select from available options in the drop-down list.
	% of shares held	Enter the percentage of shares held for each of the associate company or joint venture.
IV		SHARE CAPITAL, DEBENTURES AND OTHER SECURITIES OF THE COMPANY

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S. No/ Section Name	Field Name	Instructions	
	(i)	SHARE CAPITAL	Entire block will be applicable and enabled only in case the company is having share capital. Enter the details of share capital for: (a) Equity share capital (b) Preference share capital (c) Unclassified share capital (not applicable for OPC) (d) Break-up of paid-up share capital (not applicable for OPC)
	(i) (a), (i) (b)	Number of classes	Enter the classes of shares. You can enter up to maximum ten classes of each kind of share capital. Based on the number entered here, the tabular format to enter details of respective type of class of shares will be populated.
	(i) (a), (i) (b)	Class of shares	In each table, enter details of unique type of same class of shares.
	(i) (a), (i) (b)	Total amount of shares (in rupees)	Total authorized and issued capital will be auto-calculated based on the number of shares and nominal value per share entered. Enter the total subscribed and paid-up capital manually.
	(i) (d)	Break-up of paid-up share capital (not applicable for OPC)	In case of small company, provide break-up of paid-up capital.
	(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)	Select the 'NIL' option only if shares or debentures or stocks were never transferred during the entire financial year.
		Details being provided in a CD/Digital Media	Yes cannot be selected here. Use the option to attach separate sheet for details of transfers.
		Separate sheet attached for details of transfers	Select the option for attaching the separate sheet having details of transfers in case comprehensive details are being provided under attachments. Format of details to be attached is same as details asked in the e-form.
		Date of Previous AGM	Enter the date of any previous AGM (if applicable). Date entered should be same as the AGM date mentioned in Annual return filed (if any) for just preceding financial year. This is optional to enter.

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S. No/ Section Name	Field Name	Instructions
	Date of Registration of Transfer	Enter the details of transfer of shares/debentures/stocks including transferor and transferee details. Once the details are entered in first table, then the next table will be generated subject to maximum ten. It would be optional to enter details in subsequent generated blocks. In case transferor or transferee is other than 'individual', then enter the complete name in first name field. Ledger folio number would be optional in case of transfer of stocks.
	(iii) Debentures (Outstanding as at the end of financial year)	Enter the details of the total debentures taken by the company which is outstanding as on the financial year end date.
	Details of debentures	Enter the details of total outstanding debentures at the beginning of the year, increases and decreases during the year and the final number of debentures outstanding at the end of the year. Provide these details for each type of debentures issued by the company.
	(iv) Securities (other than shares and debentures) (not applicable for OPC)	In case of a small company, enter the details of securities other than shares and debentures. Based on the number entered here maximum up to twenty rows would be populated in a tabular format for entering the details of the securities.
V	Turnover and net worth of the company (as defined in the Companies Act, 2013)	
	(i) Turnover	Enter the turnover of the company. The turnover can be zero unless specified previously in the field– Principal business activities of the company. [Refer clause (91) of section 2 of the Companies Act, 2013].
	(ii) Net worth of the Company	Enter net worth of the company. [Refer clause (57) of section 2 of the Companies Act, 2013].
VI	(a)	SHARE HOLDING PATTERN - Promoters (not applicable for OPC)
	Total number of shareholders (promoters)	Enter the total number of promoter shareholders.

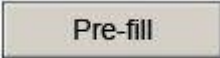


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S. No/ Section Name	Field Name	Instructions
	(b) SHARE HOLDING PATTERN – Public/Other than promoters (not applicable for OPC)	In case of small company, enter details of shares held by non-promoter shareholders. Enter the details separately for Equity and Preference shareholders. Percentage of shares in each row would be calculated based on the sum of respective type of shares entered in both the tables: Shareholding pattern - Promoters and Shareholding pattern - Public/other than promoters i.e. percentage calculation happens based upon the total number of equity shares or preference shares as applicable.
	Total number of shareholders (other than promoters)	Enter the total number of public/other than promoter shareholders.
VII	NUMBER OF PROMOTERS, MEMBERS, DEBENTURE HOLDERS	Enter the number of promoters, non-promoter members and debenture holders. Provide the number separately: <ul style="list-style-type: none"> • At the beginning of the year • At the end of the year
VIII	MEETINGS OF MEMBERS/CLASS OF MEMBERS/BOARD/COMMITTEES OF THE BOARD OF DIRECTORS	
	A. MEMBERS/CLASS /REQUISITIONED/CLB /NCLT/COURT CONVENED MEETINGS (not applicable for OPC)	Based on the number entered, details of maximum twelve meetings can be entered. For more details, attach the complete particulars under optional attachment.
	B. BOARD MEETINGS (not applicable for OPC)	Enter the number of board meetings held during the financial year. Based on the number entered, details of minimum one and maximum twelve meetings can be entered. For more details, attach the complete particulars under optional attachment.
	C. ATTENDANCE OF DIRECTORS (not applicable for OPC)	Enter the DIN of directors along with details of their attendance in Board and Committee meetings. Maximum of 15 director details can be provided here.
IX	REMUNERATION OF DIRECTORS	Select NIL option in case no remuneration has been given during the entire financial year. Refer clause (78) of the section 2 of the Companies Act, 2013 for the purpose of remuneration.
Attachments		<ul style="list-style-type: none"> • List of shareholders, debenture holders – Mandatory in case of company having share capital. • Approval letter for extension of AGM. – Mandatory in case 'Yes' selected in field I.(viii)(c). • List of Directors – Mandatory in case form is filed for small company. • Optional Attachment(s) – Mandatory in case 'Yes' selected in field IV(ii) 'Separate sheet attached for details of transfers'.

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S. No/ Section Name	Field Name	Instructions
Declaration	I am authorized by the 2. All the required attachments have been completely and legibly attached to this form.	Enter the resolution number and date authorizing the signatory to sign, give declaration and submit the eForm.
To be digitally signed by Director	DSC	Ensure the form is digitally signed by the Director of the company. The person should have registered his/her DSC with MCA by using the following link (www.mca.gov.in). If not already register, then please register before signing this form. Disqualified Director should not sign the form.
	DIN of the director	Enter the approved DIN of the director signing the eForm.

Common Instructions to fill eForm

Buttons	Particulars
Pre-Fill 	The Pre-fill button can appear more than once in an eForm. The button appears next to a field that can be automatically filled using the MCA database. Click this button to populate the field. Note: You are required to be connected to the Internet to use the Pre-fill functionality.
Attach 	Click this document to browse and select a document that needs to be attached to the eForm. All the attachments should be scanned in pdf format. 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 the eForm in the List of attachment field. To remove any attachment from the eForm, select the attachment in the List of attachment field and click the Remove attachment button.

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<p>Check Form</p> <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 5px auto;">Check Form</div>	<ol style="list-style-type: none"> 1. Click the Check Form button after, filling the eForm. System performs form level validation like checking if all mandatory fields are filled. System displays the errors and provides you an opportunity to correct errors. 2. Correct the highlighted errors. 3. Click the Check Form button again and. system will perform form level validation once again. On successful validations, a message is displayed “Form level pre scrutiny is successful”. <p>Note: The Check Form functionality does not require Internet connectivity.</p>
<p>Modify</p> <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 5px auto;">Modify</div>	<p>The Modify button is enabled, after you have checked the eForm using the Check Form button.</p> <p>To make changes to the filled and checked form:</p> <ol style="list-style-type: none"> 1. Click the Modify button. 2. Make the changes to the filled eForm. 3. Click the Check Form button to check the eForm again.
<p>Pre scrutiny</p> <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 5px auto;">Prescrutiny</div>	<ol style="list-style-type: none"> 1. After checking the eForm, click the Pre-scrutiny button. System performs some checks and displays errors, if any. 2. Correct the errors.

Part III - Important Points for Successful Submission

Fee Rules

S. No	Purpose of the form	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees		Remarks
				Event Date	Time limit (days) for filing	
1.	In case of company other than OPC	The Companies (Registration offices and Fees) Rules, 2014- Annexure B		AGM date or Calculated due date of AGM whichever is earlier	60 days	
2.	In case of One person company	The Companies (Registration offices and Fees) Rules, 2014- Annexure B		Financial year end date plus 6 months (30 th September)	60 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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Processing Type

The eForm will be processed in STP mode.

Email

The status of request is sent to user via email at the end of the day of processing the same. This is sent on the email id of the company.

Annexure A

Section 92(1): Every company shall prepare a return (hereinafter referred to as the annual return) in the prescribed form containing the particulars as they stood on the close of the financial year regarding—

- (a) its registered office, principal business activities, particulars of its holding, subsidiary and associate companies;
- (b) its shares, debentures and other securities and shareholding pattern;
- (c) [Omitted]
- (d) its members and debenture-holders along with changes therein since the close of the previous financial year;
- (e) its promoters, directors, key managerial personnel along with changes therein since the close of the previous financial year;
- (f) meetings of members or a class thereof, Board and its various committees along with attendance details;
- (g) remuneration of directors and key managerial personnel;
- (h) 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;
- (i) matters relating to certification of compliances, disclosures as may be prescribed;
- (j) details, as may be prescribed, in respect of shares held by or on behalf of the Foreign Institutional Investors [Omitted]; and
- (k) such other matters as may be prescribed,

and signed by a director and the company secretary, or where there is no company secretary, by a company secretary in practice:

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Provided that in relation to One Person Company and small company, the annual return shall be signed by the company secretary, or where there is no company secretary, by the director of the company.

Provided further that the Central Government may prescribe abridged form of annual return for "One Person Company, small company and such other class or classes of companies as may be prescribed.

(2) The annual return, filed by a listed company or, by a company having such paid-up capital and turnover as may be prescribed, shall be certified by a company secretary in practice in the prescribed form, stating that the annual return discloses the facts correctly and adequately and that the company has complied with all the provisions of this Act.

Rule 11:

(1) Every company shall file its annual return in Form No.MGT-7 except One Person Company (OPC) and Small Company. One Person Company and Small Company shall file annual return from the financial year 2020-2021 onwards in Form No.MGT-7A.

Annexure B

Fee for filing (in case of company having share capital)

Nominal Share Capital	Fee applicable
Less than 1,00,000	Rupees 200
1,00,000 to 4,99,999	Rupees 300
5,00,000 to 24,99,999	Rupees 400
25,00,000 to 99,99,999	Rupees 500
1,00,00,000 or more	Rupees 600

Fee for filing (in case of company having share capital)

Rupees 200

Additional fee

Following table of additional fees shall be applicable for delays in filing of annual returns or balance sheet/financial statement under the Companies Act, 1956 or the Companies Act, 2013 beyond 30/06/2018:

Sl. No.	Period of delay	Additional fee payable (in Rs.)
01	Delay beyond period provided under Section 92(4) of the Act	Hundred per day
02	Delay beyond period provided under Section 137(1) of the Act	Hundred per day

In addition to the above, the following table of additional fees shall be applicable for delays 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:

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Sl. No.	Period of delay	Additional fee payable (in Rs.)
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	Beyond 180 days	12 times of normal filing fees

Annexure C

Business Activity Code List

Main Activity group code	Description of Main Activity group	Business Activity Code	Description of Business Activity
A	Agriculture, forestry, fishing	A1	Production of crops and animals
		A2	Forestry and logging
		A3	Fishing and aquaculture
		A4	Support activities to agriculture and Other Activities including hunting
B	Mining and quarrying	B1	Mining of Coal and lignite
		B2	Extraction of Crude Petroleum & Natural gas
		B3	Mining of Metal Ores
		B4	Other Mining & Quarrying Activities
		B5	Mining Support Services activities
C	Manufacturing	C1	Food, beverages and tobacco products
		C2	Textile, leather and other apparel products
		C3	Wood and wood products, furniture, paper and paper products
		C4	Printing, reproduction of recorded media
		C5	Coke and refined petroleum products
		C6	Chemical and chemical products, pharmaceuticals, medicinal chemical and botanical products
		C7	Metal and metal products
		C8	Plastic products, non-metallic mineral products, rubber products, fabricated metal products
		C9	Computer, electronic, Communication and scientific measuring & control equipment

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Main Activity group code	Description of Main Activity group	Business Activity Code	Description of Business Activity
		C10	Electrical equipment, General Purpose and Special purpose Machinery & equipment, Transport equipment
		C11	Motor vehicles, trailers, semi trailers and other Transport Vehicles
		C12	Repair & installation of machinery & equipment, motor vehicles
		C13	Other manufacturing including jewellery, musical instruments, medical instruments, sports goods, etc. activities
D	Electricity, gas, steam and air condition supply	D1	Electric power generation, transmission and distribution
		D2	Manufacture of gas, distribution of gaseous fuels
		D3	Steam and air conditioning supply
E	Water supply, sewerage and waste management	E1	Water collection, treatment and supply
		E2	Sewerage
		E3	Waste collection, treatment and disposal activities, materials recovery and Other waste management services
F	Construction	F1	Buildings
		F2	Roads, railways, Utility projects
		F3	Demolition & site preparation, Electrical, plumbing & other Specialized construction Activities
G	Trade	G1	Wholesale Trading
		G2	Retail Trading
H	Transport and storage	H1	Land Transport via Road
		H2	Land transport via Railways & Pipelines
		H3	Water transport
		H4	Air transport
		H5	Services incidental to land, water & air transportation
		H6	Warehousing and storage
		H7	Postal & Courier activities

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Main Activity group code	Description of Main Activity group	Business Activity Code	Description of Business Activity
I	Accommodation and Food Service	I1	Accommodation services provided by Hotel, Inns, Resorts, holiday homes, hostel, etc.
		I2	Food and beverage services provided by hotels, restaurants, caterers, etc.
J	Information and communication	J1	Publishing of Newspapers, Books, periodicals, etc. activities
		J2	Publishing of computer operating systems, system software, application software, games, etc.
		J3	Motion picture, video and television programme production, sound recording and music publishing activities
		J4	Broadcasting and programming activities
		J5	Wired, wireless or satellite Telecommunication activities
		J6	Computer programming, consultancy and related activities
		J7	Data processing, hosting and related activities; web portal
		J8	Other information & communication service activities
K	Financial and insurance Service	K1	Banking activities by Central, Commercial and Saving banks
		K2	Activities by Trusts, funds and other financial holding companies
		K3	Life/Non-life Insurance and Reinsurance activities
		K4	Pension Fund activities
		K5	Financial and Credit leasing activities
		K6	Fund Management Services
		K7	Financial Advisory, brokerage and Consultancy Services
		K8	Other financial activities
L	Real Estate	L1	Real estate activities with own or leased property
		L2	Real estate activities on fee or contract basis

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Main Activity group code	Description of Main Activity group	Business Activity Code	Description of Business Activity
M	Professional, Scientific and Technical	M1	Legal activities
		M2	Accounting, book keeping and auditing activities, tax consultancy
		M3	Management consultancy activities
		M4	Architecture, engineering activities, technical testing and analysis activities
		M5	Scientific research and development
		M6	Advertising and market research
		M7	Specialized Design & Photographic activities
		M8	Veterinary activities
		M9	Other professional, scientific and technical activities
N	Support service to Organizations	N1	Rental and leasing of motor vehicles, machinery, equipment, capital goods, etc. activities
		N2	Placement agencies and HR management services
		N3	Travel agency and tour operators
		N4	Security and investigation activities
		N5	Housekeeping & maintenance service
		N6	Office administrative and other business activities including call centers, organising conventions, collection agencies, packaging activities etc.
		N7	Other support services to organizations
O	Public Services by Government agencies	O1	Administration relating to Executive, Legislation and other public service by government agencies
		O2	Regulation of healthcare, education, cultural and other social services
		O3	Administration of activities relating to Foreign affairs, Defence, public order, compulsory social security, etc.
P	Education	P1	Primary & Secondary Education services
		P2	Higher education, technical & vocational education

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Main Activity group code	Description of Main Activity group	Business Activity Code	Description of Business Activity
		P3	Sports, recreation, cultural and other education
		P4	Educational support services
Q	Hospital and Medical Care	Q1	Hospital activities
		Q2	Medical and dental practice, Nursing, pathology, blood bank services, etc.
		Q3	Residential Nursing care activities
		Q4	Residential care for elderly, disabled and other ailments
		Q5	Counselling, welfare, referral activities without accommodation for elderly and disabled
		Q6	Other Hospital and Medical Care Activities
R	Arts, entertainment and recreation	R1	Creative, arts and entertainment activities
		R2	Library, archives, museums and other cultural activities.
		R3	Gambling & betting activities
		R4	Sports, amusement and recreation activities
S	Personal and Household service	S1	Activities of membership organisations
		S2	Repair of computers and personal and household goods
		S3	Washing and cleaning of textile and fur products, Hair dressing and other beauty treatment
		S4	Other Personal service activities
T	Goods and service producing activities of households for own use	T1	Activities of households as employers of domestics personnel
		T2	Undifferentiated goods and service producing activities of households for own use
U	Activities of extraterritorial organizations and bodies	U1	Activities of extraterritorial organizations such as UN and its agencies, IMF, World Bank, OPEC, European Commission, etc.