

Return of Allotment of shares (CAC 5)

Pursuant to Section 154
of the Companies and
Allied Matters Act, 2020

CAC 5 RETURN OF ALLOTMENT OF SHARES



What this form is for
You may use this form for allotment of
issued share capital and notice of increase
of share capital

What this form is NOT for
You cannot use this form for transfer of shares.

For further information
Please refer to our guidance at
www.cac.gov.ng

1. Company details										
Registration Number										
Company name in full										
2. Date of resolution	d	d	m	m	y	y	y	y		
3. Allotment Dates										
From Date	d	d	m	m	y	y	y	y	Allotment date If all shares were allotted on the same day enter that date in the 'from date' box. If shares were allotted over a period of time, complete both 'from date' and 'to date' boxes.	
To Date	d	d	m	m	y	y	y	y		
3. Shares allotted										
Please give details of the shares allotted										
Class of shares (E.g. Ordinary/Preference, etc.)	Number of issued shares	Nominal value of each share	Amount paid (including share premium) on each share	Amount (if any) unpaid (including share premium) on each share						
If the allotted shares are fully or partly paid up otherwise than in cash, please state the consideration for which the shares were allotted								Please use Continuation Page if necessary		
Details of non-cash consideration. If a PLC, please attach valuation report (if appropriate)										
Statement of capital										
Section 5 should reflect the company's issued capital following the changes made in this form.										
4. Statement of issued share capital										
Please complete the below to show the issued share capital at the date to which this return is made up.										

Class of shares (E.g. Ordinary/Preference etc)	Number of Shares	Aggregate nominal value	Total aggregate amount unpaid, if any Including both the nominal value and any share premium
Totals			

5. Statement of capital (Prescribed particulars of rights attached to shares)		
Class of share		Prescribed particulars of rights attached to shares The particulars are: 1. particulars of voting rights, including rights that arise only in certain circumstances; 2. particulars of any rights, as respect dividends, to participate in a distribution; 3. particulars of any rights, as respects capital, to participate in a distribution (including winding up); and 4. whether the shares are to be redeemed or are liable to be redeemed at the option of the company or the shareholder and any terms or conditions relating to redemption of these shares.
Prescribed particulars		
Class of share		
Prescribed particulars		

6. Particulars of allotment			
Details of individual/legal entity		No. of Shares Allotted	Class of Shares
Name			
Number/building Name			
Registration Number (where applicable)			
Street			
City			
Local Government (where applicable)			
State			
Country			
Details of individual/legal entity		No. of Shares Allotted	Class of Shares
Name			
Number/building Name			
Registration Number (where applicable)			
Street			
City			
Local Government (where applicable)			
State			
Country			

7. Authentication		
Name		This form is authorised by a Director, Secretary or any authorised officer of the company.
Description		

Presented for filing by:

Name			
Address	Number/Building Name		
	Street		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (<i>where applicable</i>)	
Signature		Date	

Note:

1. If there is insufficient space in the form to provide the information required, please attach a separate sheet containing the information required in the prescribed format.
2. In the case of increase in issued share capital, at least 25% of the share capital including the increase shall be paid up within six months of notice of increase in the share capital and the return should be accompanied by copies of the memorandum and articles of association.
3. Directors shall, within six months of notice of increase in the issued share capital, deliver to the Commission a statutory declaration verifying the fact that 25% of the share capital including the increase has been paid up.

Penalty for false statement or information:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, willfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable-
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.