



Year-end review 2025: Ministry of Corporate Affairs

Threshold limit of paid-up share capital and turnover for small companies enhanced

The Companies (Removal of Names of Companies from the Register of Companies) Rules, 2016 on 31st December, 2025 amended to provide easier procedure for closure of government companies filing application with Registrar C-PACE under section 248(2) of the Companies Act, 2013

Annual KYC requirements under the Companies Act, 2013 replaced with abridged KYC requirements once in three years

Reforms in Merger and Acquisition Framework undertaken

Integrated Portal and Dedicated Call Centre by IEPFA launched

General Circulars issued to facilitate smooth transition to the MCA V3 platform, relax additional fees, extend filing timelines, and enable conduct of AGMs/EGMs through Video Conferencing (VC) or Other Audio Visual Means (OAVM)

A total of 1300 resolution plans approved till September 2025 under Insolvency and Bankruptcy Code; creditors realised Rs. 3.99 lakh crore, which is 170.09% against liquidation value and 93.79% of the fair value

Establishment of 03 new Regional Directorates (RDs) at Chandigarh, Navi Mumbai and Bengaluru; and 06 new

Registrar of Companies (RoCs) at Delhi, Mumbai, Kolkata, Noida, Nagpur and Chandigarh with effect from 1st January, 2026.

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The major initiatives and achievements of the Ministry of Corporate Affairs during the year 2025 are as under:

Reforms in Merger and Acquisition Framework

In line with Para 101 of the Union Budget 2025–26, the Government amended the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 on 4th September 2025 to widen the scope of Fast Track Mergers and Demergers under Section 233 of the Companies Act, 2013.

The amendments allow the following additional classes of companies to avail fast-track mechanisms:

- Two or more unlisted companies (other than Section 8 companies) meeting prescribed thresholds;
- Holding and subsidiary companies, excluding cases where the transferor is a listed company;
- Two or more subsidiaries of the same holding company, excluding cases where the transferor is a listed company.

These changes are expected to significantly reduce time and cost for corporate restructuring.

Achievements under Ease of Doing Business

The Ministry of Corporate Affairs (MCA) has undertaken several policy, regulatory, institutional and technology-driven initiatives to further simplify compliance, strengthen corporate governance, and enhance India's business environment. Key achievements include:

1. Notification of Regulations

During 2025, the Ministry reviewed and notified a series of amendments under the Companies Act, 2013 to rationalise compliance requirements and improve transparency.

2. Circulars Issued

Several General Circulars were issued to facilitate smooth transition to the MCA V3 platform, relax additional fees, extend filing timelines, and enable conduct of AGMs/EGMs through Video Conferencing (VC) or Other Audio Visual Means (OAVM). These measures significantly reduced compliance burden on companies during the transition phase.

3. MCA vide notification no. G.S.R. 880(E) dated 01.12.2025 has enhanced the threshold limit of paid-up share capital and turnover upto Rs.10 crore and Rs.100 crore respectively for small companies.

4. The Companies (Removal of Names of Companies from the Register of Companies) Rules, 2016 have been amended on 31st December, 2025 to provide easier procedure for closure of government companies filing application with Registrar C-PACE under section 248(2) of the Companies Act, 2013.

The amendment provides that in such cases, the indemnity bond in respect of one or more directors appointed or nominated by the Central Government or State Government shall be given by an authorised representative (not below the rank of Under Secretary or equivalent) in the administrative Ministry or

Department of the Government of India or the State Government on behalf of the Company. This amendment is aimed at faster closure of government companies which are eligible to apply for removal of their names from register of companies as per provisions of section 248(2) of the Companies Act, 2013.

5. The annual KYC requirement for directors in companies under rule 12A of the Companies (Appointment & Qualification of Directors) Rules, 2014 has been reviewed pursuant to examination in the Ministry of Corporate Affairs, recommendation made by the High Level Committee on Non-Financial Regulatory Reforms (HLC-NFRR) and suggestions received from stakeholders. The relevant rule in this regard has been amended by the M/o Corporate Affairs in consultation with concerned Ministries/ Departments. Pursuant to the amendment in the Rules notified on 31st December, 2025 (to be effective from 31st March, 2026), annual KYC filing requirement has been replaced with a simpler KYC intimation once in every three years. This amendment is aimed at providing significant ease of compliance to directors in all companies.

Achievements under Investor Education and Protection Fund Authority (IEPFA)

In August 2025, IEPFA launched an Integrated Portal and Dedicated Call Centre to enable faster claim settlement and enhanced investor support.

- The portal integrates MCA-21, NSDL/CDSL, and PFMS into a single automated workflow, reducing post-approval transfer time for shares and dividends from several months to 1–2 days.
- Since its launch, over 24026 claims have been approved taking total approvals in the current financial year to 27231.
- Re-notified Form IEPF-5 and Electronic Verification Report (EVR) were introduced w.e.f. 6th October 2025, enabling auto-fetching of bank details and pre-validation of shareholding data.
- A dedicated call centre now provides faster grievance redressal and investor assistance.

These reforms have transformed claim disposal into a fully digital, transparent, and investor-friendly process.

Achievements and reforms under Insolvency and Bankruptcy Code, 2016

- The Insolvency and Bankruptcy Code (Amendment) Bill, 2025 was introduced in the Lok Sabha on 12th August 2025 to reduce timelines, improve value maximisation, and strengthen governance. The Bill also proposes frameworks for creditor-initiated insolvency, group insolvency, and cross-border insolvency, and is presently under examination by the Select Committee of the Lok Sabha.
- Till September, 2025, a total of 1300 resolution plans have been approved under the Code with creditors realising Rs. 3.99 lakh crore, which is 170.09% against liquidation value and 93.79% of the fair value (based on 1177 cases where fair value has been estimated). The haircut for creditors relative to the fair value of assets was around 6%, while relative to their admitted claims is around 67%.
- As a major technology-driven reform, an integrated digital platform for the Insolvency and Bankruptcy Code (IBC) ecosystem is currently under development. The platform aims to integrate all key stakeholders and institutions forming the pillars of the insolvency framework, including National Company Law Tribunal (NCLT), Insolvency and Bankruptcy Board of India (IBBI), Information Utilities (IUs), Insolvency Professionals (IPs). This integrated technology platform is expected to significantly enhance coordination, transparency, data availability, and process efficiency across the insolvency value chain, thereby improving the ease of doing business and strengthening creditor confidence.

- In this regard, the Project Monitoring Unit (PMU) for the iPIE project has been onboarded on 16th December, 2025. Further, the Request for Proposal (RFP) for selection of the System Integrator has been issued, and the evaluation of technical bids received in response to the RFP is currently underway.
- These reforms, particularly the digital integration of the insolvency ecosystem, are expected to improve credit availability to businesses, reduce transaction costs, and ensure faster and more predictable outcomes. Collectively, these initiatives reaffirm the Government's commitment to making India one of the top global destinations in Ease of Doing Business.

Achievements under Competition Law

- **Antitrust Enforcement:** 35 new antitrust cases were registered and 19 cases were decided by the Competition Commission of India (CCI).
- **Mergers and Acquisitions:** 76 combination notices were filed and 78 notices were disposed of during the period.
- **Market Study on Artificial Intelligence:** CCI released its Market Study on Artificial Intelligence and Competition on 6th October 2025, providing insights into AI market structures, trends, and competition concerns.
- **Advocacy and Capacity Building:** 108 outreach programmes were conducted by State Resource Persons on competition law and public procurement.

Achievements under Prime Minister Internship Scheme (PMIS)

The Prime Minister Internship Scheme, announced in Budget 2024–25, aims to provide over one crore internships over five years.

- Pilot phase was launched in October 2024. The response from India's youth was significant with 7.3 lakh candidates creating profiles across the two rounds. A combined total of registered 1.65 lakhs internship offers were extended, resulting in about 16,000 youth joining the internships.
- Interns receive ₹5,000 monthly stipend through DBT model. Additionally, interns receive one-time grant of ₹6,000 to cover incidental costs upon joining. PMIS also facilitates social security coverage under PM Jeevan Jyoti Bima Yojana and PM Suraksha Bima Yojana offering life and accident insurance to interns.
- The scheme prioritises inclusivity and provides structured 12-month, industry-linked internships across 25 sectors, including automobiles, hospitality, banking, manufacturing, FMCG and more.

Strengthening Institutional Infrastructure

To enhance regulatory reach and improve service delivery, the Ministry will operationalise **03 new Regional Directorates (RDs)** at Chandigarh, Navi Mumbai and Bengaluru; and **06 new Registrar of Companies (RoCs)** at Delhi, Mumbai, Kolkata, Noida, Nagpur and Chandigarh with effect from **1st**

January, 2026. These offices have been established keeping in view the rapid growth in the number of corporate entities and future regulatory requirements.

NB/ONP

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