



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

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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. The revised simpler KYC Form can be used for various purposes viz (i) KYC compliance, (ii) updation of mobile number, (iii) updation of email address, (iv) updation of residential address and (v) re-activation of DIN. The verification (through digital signature) by DIN holder/director and certification (through digital signature) by the professional during KYC filing process would be required only if the KYC Form is submitted for updation of mobile number or email address or residential addresses.

This amendment is aimed at providing significant ease of compliance to directors in all companies. All directors who have completed their KYC till date are covered under the new provisions and accordingly their next KYC filing would be due by 30th June, 2028. The directors who have not submitted their KYC Form so far may continue to get their DINs re-activated as per existing provisions till 31st March, 2026.

The Gazette Notification no. G.S.R 943 (E) dated 31st December, 2025 in this regard has been placed on the website of the M/o Corporate Affairs (www.mca.gov.in).

NB/ONP

(रिलीज़ आईडी: 2210552) आगंतुक पटल : 3172

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