



The Companies (Specification of Definition Details) Amendment Rules, 2025

The **Ministry of Corporate Affairs (MCA)** has notified the **Companies (Specification of definition details) Amendment Rules, 2025** wherein the criteria of “**Small Company**” have been revised.

The revised threshold for small company is as follows:

- Paid- up Share Capital: Up to Rs. 10 Crore (Earlier Rs. 4 cr.)
- Turnover: Up to Rs. 100 Crore (Earlier Rs. 40 cr.)

This amendment significantly expands the scope of entities eligible for Small-Company benefits, thereby reducing their Compliance burden and supporting ease of doing business for MSMEs and growing enterprises.

Source: MCA updates dated 01.12.2025

Contact Details

3rd Floor, MJ Tower,
55, Rajpur Road,
Dehradun - 248001

T: +91.135.2743283, +91.135.2747084

E: info@vkalra.com

W: www.vkalra.com

Follow us on



Become a VKC Insight subscriber by mailing us at kmt@vkalra.com

© 2025 Verendra Kalra & Co. All rights reserved.

This publication contains information in summary form and is therefore intended for general guidance only. It is not a substitute for detailed research or the exercise of professional judgment. Neither VKC nor any member can accept any responsibility for loss occasioned to any person acting or refraining from actions as a result of any material in this publication. On any specific matter, reference should be made to the appropriate advisor.