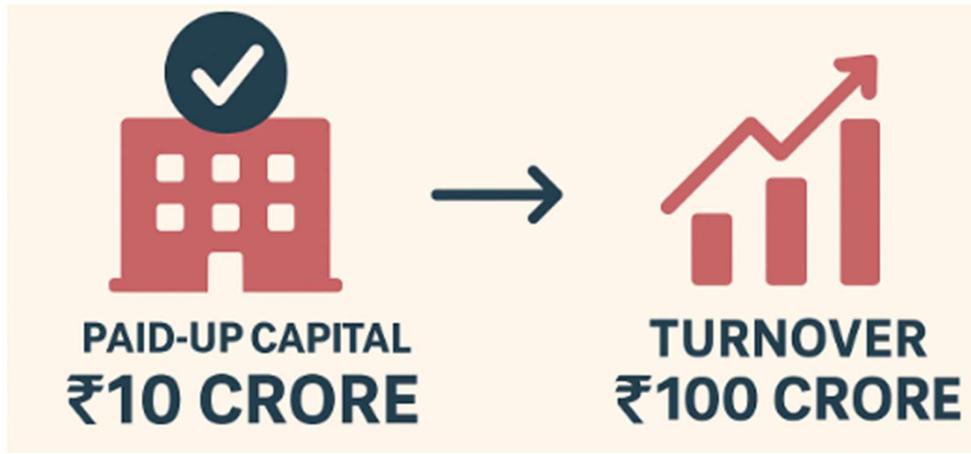


MCA Notification – Companies (Specification of definition details) amendment rules, 2025
– 1st December, 2025

SMALL COMPANY



- MCA, vide its notification dated 1st December, 2025 amends Rule 2(1)(t) of the Companies (Specification of Definition Details) Rules, 2014, by revising the financial thresholds for “small company”: the paid-up capital limit is increased to ₹10 crore (from the earlier ₹4 crore, as last amended in 2022) and the turnover limit is increased to ₹100 crore (from ₹40 crore).
- This expansion significantly broadens the eligibility for companies to be classified as small companies under Section 2(85) of the Companies Act, 2013.