

## Important MCA Update for Directors:

The Ministry of Corporate Affairs (MCA) has introduced significant changes to the DIR-3 KYC compliance framework with the objective of simplifying regulatory requirements and enhancing ease of compliance for Directors.

### Key Highlights of the Amendment

- Directors holding a DIN as on 31st March of a financial year shall now be required to file Form DIR-3 KYC Web once every third consecutive financial year, on or before 30th June.
- Any change in a Director's mobile number, email ID, or residential address must be updated within 30 days through DIR-3 KYC Web along with the prescribed fee under the Companies (Registration Offices and Fees) Rules, 2014.
- Form DIR-3-KYC and DIR-3- KYC-Web has been substituted with Form DIR-3 KYC Web.
- These amendments shall come into force from 31st March 2026, vide Notification No. G.S.R. 943(E) dated 31st December, 2025.
- Any pending DIR-3 KYC web or DIR-3 KYC Eforms currently in 'Draft/pending' or 'Pending for DSC upload and payment' status would be marked under 'Cancelled' status and stakeholders are requested to file new DIR-3 KYC web form effective from 31<sup>st</sup> March 2026.
- These measures aim to strengthen corporate governance while reducing repetitive compliance burden for directors.

### Illustrative Scenarios:

Illustration 1: Where a DIN is allotted during the FY 2025-26, Form DIR-3 KYC Web shall be filed once every three consecutive financial years. Accordingly, the first filing shall be due from April 2029 to June 2029, and thereafter every third financial year.

Illustration 2: Where a Director already filed DIR-3 KYC Eform /DIR-3 KYC Web for the FY 2025-26 i.e. where DIN allotment date is on or before 31 March 2025, no filing shall be required for FY 2026-27 and FY 2027-28, provided there is no change in KYC particulars. Accordingly, first filing in such case shall be due from April 2028 to June 2028.

Illustration 3: Where a DIN is allotted on 1 January 2026 [FY 2025-26] and the Director updates the mobile number, email ID, or residential address in FY 2027-28 by filing DIR-3 KYC Web, the three-year compliance cycle shall be reckoned from the FY 2025-26 in which the DIN is allotted. Accordingly, the next DIR-3 KYC Web for KYC compliance shall be due from April 2029 to June 2029. Any update made in FY 2027-28 will not impact the cycle for KYC compliance.