



GRC BULLETIN

OCTOBER - 2025, VOLUME: I

MCA

Investor Education and Protection Fund Authority
(Accounting, Audit, Transfer and Refund) Amendment
Rules, 2025

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CORPORATE LAWS

Authority

MINISTRY OF
CORPORATE AFFAIRS

Circular Date

Oct 01, 2025

Circular Number

G.S.R. 733(E)

Effective Date

Oct 06, 2025

MCA - INVESTOR EDUCATION AND PROTECTION FUND AUTHORITY (ACCOUNTING, AUDIT, TRANSFER AND REFUND) AMENDMENT RULES, 2025

Applicability : Companies, Investors, Nodal Officers

Introduction

On October 1, 2025, the Ministry of Corporate Affairs (MCA) issued Notification No. G.S.R. 733(E), amending the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016. These amendments, effective from October 6, 2025, introduce significant changes aimed at enhancing the efficiency and transparency of the Investor Education and Protection Fund (IEPF) processes.

Key Amendments

Substitution of Form IEPF-5

The most notable change is the substitution of the existing Form IEPF-5. The new form streamlines the process for investors to claim unpaid amounts and shares from the IEPF, ensuring greater clarity and efficiency in compliance procedures for companies and claimants.

Appointment of Nodal Officer

Companies required to credit amounts to the IEPF or transfer shares to the IEPF must now appoint a nodal officer. This officer, who must be a director, chief financial officer, or company secretary, is responsible for verifying claims and coordinating with the IEPF Authority. Failure to appoint a nodal officer will result in every director being deemed a nodal officer and liable for any non-compliance.

Verification and Reporting of Claims

Upon receiving a claim, companies are required to verify the details in the new Form IEPF-5 and submit an online verification report to the IEPF Authority within 30 days, along with all supporting documents. Failure to do so will attract a penalty of up to ₹2,500. Non-submission of the verification report renders the company and the nodal officer liable for breach of the Companies Act.



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Conclusion

The amendments to the IEPF Rules underscore the government's commitment to enhancing investor protection and ensuring greater accountability in the management of unclaimed amounts and shares. Companies must promptly adopt these changes to comply with the new regulations and avoid potential penalties.

SOURCE: [Click here for more details](#)



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