



**PRESS RELEASE
FOR IMMEDIATE RELEASE**

EXTENSION OF DEADLINE FOR ANNUAL RETURNS AND GUIDANCE FOR SMALL-SCALE COMPANIES

The Office of the Registrar of Companies (ORC) wishes to inform the general public that the deadline for filing Annual Returns and renewal of business names has been extended from **30th April 2026 to 30th June 2026**.

This extension follows an operational review which identified that a number of businesses require additional time to address compliance challenges and documentation delays. It is intended to provide a **final** opportunity for affected entities to regularize their status and meet their statutory obligations without immediate sanctions, while promoting broader compliance across the business community.

The ORC reminds all stakeholders that filing Annual Returns and renewing Business Names remain mandatory legal obligations under the Companies Act, 2019 (Act 992), the Incorporated Partnerships Act, 1962 (Act 152) and the Business Names Act, 1962 (Act 152). These requirements are essential for maintaining accurate records, ensuring transparency and supporting a credible business environment.

Entities that fail to comply by the extended deadline will be subjected to penalties in addition to the applicable filing fees. **A penalty of GH¢ 2,000 will be issued against companies in default for five (5) years or more and GH¢ 1,000 for companies in default for one (1) to four (4) years.**

This extension applies only to companies with their financial year ending on 31st December and does not cover entities with different reporting periods. Business Names that are not renewed within the stipulated period risk removal from the register and may lose their legal standing to operate.

The ORC further draws attention to our **Directive No. 5, issued on 22nd January 2025**, under the Companies Act, 2019 (Act 992) and the Companies Regulations, 2023 (L.I. 2473), which provides important relief measures for eligible companies.

Under these Regulations, companies are classified as follows:

COMPANY CATEGORIES	REVENUE	ASSETS
Small	GHS 0-GHS 400,000	GHS – 400,000

Medium	GHS 400,001 – GHS 10,000,000	GHS 400,001 – GHS 10,000,000
Large	Above GHS 10,000,000	Above GHS 10,000,000 (Whichever is higher)

Key Benefits for Small Scale Companies:

- Waiver of Full Audit Requirements:**
 Small scale companies are exempt from the statutory requirement for a full external audit and auditor’s report.
- Auditor Review in Place of Full Audit:**
 Small scale companies may submit an **auditor’s review report** prepared in accordance with applicable international standards for less complex entities, as adopted by the Institute of Chartered Accountants, Ghana.
- Simplified Reporting:**
 The required report will be a brief review of the financial statements, based on internal accounts, rather than a full audit opinion.

The ORC strongly encourages all eligible small-scale companies to take advantage of these provisions.

All businesses are urged to make use of the extended deadline and the available regulatory reliefs to regularize their operations, avoid penalties and maintain good standing as there would be no further extension after this.

For further inquiries or clarification, please contact our **call center on 0308249841 or WhatsApp/Telegram 059-952-5774** or follow us on **social media @ORC GHANA**.

ORC – A Trusted Partner for Business

SIGNED
MAAME SAMMA PEPRAH (MRS.)
REGISTRAR OF COMPANIES