

[How to use: find ur Co Type under "Applicability to", "all" means applicable "✖" means not applicable, "as per criteria" means check under "criteria" table before making ur search]																																
Particulars	Section	Applicability to			Criteria	Paid-up Capital (Rs Crores)								Turnover (Rs Crores)								Borrowings/Deposit				NP	Exemptions (type of Co)					
		Public	Private	Listed		≤ 0.5	> 0.5	≥ 5	≥ 10	≥ 25	≥ 50	≥ 100	≥ 500	≤ 2	> 5	≥ 50	≥ 100	≥ 200	≥ 300	≥ 1000	> 0.25	≥ 25	≥ 50	≥ 100	≥ 5		1	2	3	4	5	
AR Certification by CS (MGT 8)	92(1)	as per criteria			any one					✓	✓	✓	✓	✓			✓	✓	✓	✓	✓	✓										
AR Signing by CS	92(1)	All	All	All	NA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	OPC	Small					
Audit Committee	177(1)	as per criteria	✖	All	any one					✓	✓	✓	✓	✓			✓	✓	✓	✓	✓			(a)	(a)							
Nomination & Remuneration Committee	178(1)	as per criteria	✖	All	any one					✓	✓	✓	✓	✓			✓	✓	✓	✓	✓			(a)	(a)		Sec 8					
Board Report (Manner in which Formal Evaluation been made)	134(3)(g)	as per criteria	✖	All	any one					✓	✓	✓	✓	✓													Govt (if evaluat ed by concer ned Dept)					
CARO	143(11)	All	as per criteria	All	any one		✓#	✓#	✓#	✓#	✓#	✓#	✓#	✓#		✓	✓	✓	✓	✓	✓			(b)	(b)	(b)	(b)		Banking Insurance	Sec 8	OPC	Small
Cash Flow	2(40)	All	All	All	NA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	OPC	Small	Dormant				
CSR	135(1)	as per criteria			any one									✓*							✓				✓							
E Form Records	120	as per criteria\$		All	any one																											
Independent Director	149(4)	as per criteria	✖	All	any one					✓	✓	✓	✓	✓				✓	✓	✓	✓	✓			(c)	(c)						
Internal Audit	138(1)	as per criteria		All	any one						✓**	✓**	✓**					✓	✓	✓	✓			(e)	(e)	(d),(e)						
KMP- MD or CEO or Manager (and in their absence WTD)	203(1)	as per criteria	✖	All	any one					✓	✓	✓	✓	✓													Govt					
KMP- Chief Financial Officer	203(1)	as per criteria	✖	All	any one					✓	✓	✓	✓	✓																		
KMP- Company Secretary	203(1)	as per criteria		All	any one			✓	✓	✓	✓	✓	✓	✓													Sec 8					
Rotation of Auditors	139(2)	as per criteria		All	any one					✓##														(f)	(f)		OPC	Small				
Secretarial Audit	204(1)	as per criteria	✖	All	any one						✓	✓	✓					✓	✓	✓												
Small Co	2(85)	✖	as per criteria	✖	all	✓								✓													H /Sub	Sec 8	Spl Act			
Vigil Mechanism	177(9)	as per criteria		All	any one																			(b)	(b)							
Woman Director	149(4)	as per criteria	✖	All	any one							✓	✓						✓	✓												
XBRL		as per criteria		All	any one			✓	✓	✓	✓	✓	✓				✓	✓	✓	✓	✓						Banking Insurance	Power	NBFC			
Notes: 1. Abbreviation used (a) Outstanding Loans or Borrowings or Debentures or Deposits (b) borrowings from Banks and Public FI and which accepts public deposits (c) outstanding loans, debentures and deposits (d) outstanding loans or borrowing from Bank or FI (e) outstanding deposit (public co only) (f) Public Borrowing from FI, Banks or public Deposits #Paid-up + Reserves ## Unlisted Public Co ≥10 Crores and Pvt Co ≥20 Crores *Net Worth **Unlisted Public Co \$Co having shareholders, debenture holders and other security holders ≥1000																																