S. No.	Provision under Companies Act, 2013	Applicability of Provision	Non-Applicability of provisions
1	**XBRL** (General Circular No. 16/2012 Dated: 06.07.2014.)	a) All companies **LISTED** with any Stock Exchange(s) in India. b) **Subsidiaries of any Company Listed** with any Stock Exchange(s) in India. c) **All companies** having paid up Capital of Rs. 5 Crore (five crore) and above. d) **All companies** having **Turnover** of Rupees 100 Crore (one hundred crore) and above.	a) Banking Companies b) Insurance Companies c) Power Companies d) Non-Banking Financial Companies
2	**CARO 2015** (As per MCA order dated 10th April 2015)F. No. 17/45/2015-CL-V]	It shall apply **to Every Company** Including A Foreign Company as defined in clause (42) of Section 2 of the Companies Act, 2013 **except** some companies.	(i) A Banking Company (ii) An Insurance Company as defined under the (iii) A Company Licensed to operate under Section 8 of the Companies Act; (iv) A One Person Company (v) A Small Company (vi)A Private Limited Company with; ➢ A Paid Up Capital and Reserves not more than Rs. 50 lac and ➢ which does not have loan outstanding exceeding Rs. 25 Lac from any bank or -Financial Institution and ➢ Does not have a turnover exceeding Rs. 5 Crore at any point of time during the financial year.
3	**Cash Flow Statement** As per sub-section 40 of section 2 of Companies Act,2013	As per Definition of Section 2(40) **All Companies Except** Given In Next columns required preparing the Cash Flow Statement.	a) One Person Company b)Small company c) Dormant company
4	**Internal Auditor**	a) All **Listed** Companies	

	As per Provisions of Section 138 of Companies Act, 2013 read with sub rule 1 of Rule 13 Chapter IX, Companies (Accounts) Rules, 2014.	b) Every **Unlisted Public** company having: ➢ Paid Up Share capital of 50 Crore (Fifty crore) rupees or more during the preceding financial year ➢ Turnover of 200 Crore (two hundred crore) rupees or more during the preceding financial year ➢ Outstanding loans or borrowings from banks or public financial institutions exceeding 100 Crore (one hundred Crore) rupees or more at any point of time during the preceding financial year; or ➢ Outstanding Deposits of25 Crore (twenty five crore) crore rupees or more at any point of time during the preceding financial year; c) Every **Private Company** having; ➢ Turnover of 200 Crore (two hundred crore) rupees or more during the preceding financial year ➢ Outstanding loans or borrowings from banks or public financial institutions exceeding 100 Crore (one hundred crore) rupees or more at any point of time during the preceding financial year; or	
5	**Certification of Annual Return by a Company Secretary in practice.** As per Provisions of Section 92 of Companies Act, 2013 read with sub rule 2 of Rule 11 Chapter VII, Companies (Management and Administration) Rules, 2014.	a) All **LISTED** Companies b) **Every Company** having; ➢ Paid-Up share capital of 10 Crore (Ten Crore) rupees or more or ➢ Turnover of 50 Crore (fifty Crore) rupees or more	
6	**Signing of Annual Return by a Company Secretary in practice.** As per Provisions of Section 92 of Companies Act, 2013 read with sub rule 2 of Rule 11 Chapter VII, Companies (Management and Administration) Rules, 2014.	a) All **LISTED** Companies b) All **PUBLIC** Companies c) **Private Limited Company** having: ➢ Paid up share Capital Exceeding 50 lac; or ➢ Turnover exceeding 2 Crore	a) One Person Company b) Small company (These are the companies exempted from signing of Annual Return by Company Secretary.)
7	**Companies which shall appoint Company Secretary** As per Provisions of Section 203 of	a) All **LISTED** Companies b) Every public company having a paid-up share capital of Rs. 10 Crore (Ten crore rupees) or more c) Company which is not required to appoint KMP and has paid up share capital is Rs. 5 Crore (Five crore	

	Companies Act, 2013 read with Rule 8A Chapter XIII, Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.	rupees) or more
8	**Secretarial Audit** As per Provisions of sub section '1' of Section 204 of Companies Act, 2013: As per Provisions of Section 204 of Companies Act, 2013 read with Rule 9 Chapter XIII, Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.	a) All **Listed** Companies b) Every **Public** Company having; ➢ <u>Paid-Up Share Capital</u> of <u>Rs. 50 Crore</u> (fifty crore rupees) or more; or ➢ Every Public Company having a <u>Turnover</u> of <u>Rs. 250 Crore (two hundred fifty crore rupees)</u> or more
9	**Independent Director** As per Provisions of Section 204 of Companies Act, 2013 read with Rule 4 Chapter XI, Companies (Appointment and Qualification of Directors) Rules, 2014:	a) All **Listed** Companies b) The **Public** Companies having Paid Up Share capital of <u>Rs. 100 Crore</u> (one hundred crore rupees) or more c) The **Public** Companies having Turnover of <u>Rs. 300 Crore</u> (three hundred crore rupees) or more d) The **Public** Companies which have, in aggregate, outstanding loans, debentures and deposits, <u>exceeding Rs. 200 Crore (two hundred Crore rupees)</u>
10	**Managing Director/ Whole Time Director** As per Provisions of Section 203 of Companies Act, 2013 read with Rule 8 Chapter XIII, Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:	a) All **Listed** Companies b) Every **Public** Company having a Paid-Up Share Capital of <u>Rs. 10 Crore (Ten crore rupees)</u> or more. c) Companies which do not fall in above limits can also appoint <u>MD and WTD</u> by following the procedure given under Section 196 of Companies Act, 2013.
11	**Key Managerial Personnel** As per Provisions of Section 203 of Companies Act, 2013 read with Rule 8 Chapter XIII, Companies	a) All **Listed** Companies b) Every **Public Company** having Paid-Up Share Capital of <u>Rs. 10 Crore (Ten crore rupees)</u> or more. c) *Every **Private Limited Company** having <u>Paid-Up Share Capital of Rs. 5 Crore (five crore rupees)</u> or more required to appoint Company Secretary and designate as Key Managerial Personnel.

	(Appointment and Remuneration of Managerial Personnel) Rules, 2014:		
12	**Auditors Committee** As per Provisions of Section 177 of Companies Act, 2013 read with Rule 6 Chapter XII, Companies (Meetings of Board and its Powers) Rules, 2014:	a) All **Listed** Companies b) Every **Public Company** having Paid-Up Share Capital of <u>Rs. 10 Crore (Ten crore rupees)</u> or more. c) The **Public Companies** having Turnover of <u>Rs. 100 Crore (one hundred crore rupees)</u> or more d) The **Public Companies** which have, in aggregate, outstanding loans, debentures and deposits, exceeding <u>Rs. 50 Crore (Fifty crore rupees)</u>	
13	**Nomination Committee** As per Provisions of Section 177 of Companies Act, 2013 read with Rule 6 Chapter XII, Companies (Meetings of Board and its Powers) Rules, 2014:	a) All **Listed** Companies b) Every **Public Company** having Paid-Up Share Capital of <u>Rs. 10 Crore (Ten Crore rupees)</u> or more. c) The **Public Companies** having Turnover of <u>Rs. 100 Crore (one hundred crore rupees)</u> or more d) The **Public Companies** which have, in aggregate, outstanding loans, debentures and deposits, <u>exceeding Rs. 50 Crore (Fifty crore rupees):</u>	
14	**Women Director** As per Provisions of Section 149 of Companies Act, 2013 read with Rule 3 Chapter XI, Companies (Appointment and Qualification of Directors) Rules, 2014:	a) All **Listed** Companies b) Every **Public Company** having a Paid-Up Share Capital of <u>Rs. 100 Crore (One Hundred crore rupees)</u> or more; or c) Every **Public Company** having a Turnover of <u>Rs. 300 Crore (Three Hundred Crore rupees)</u> or more	
15	**Vigil Mechanism** As per Provisions of Section 177 of Companies Act, 2013 read with Rule 7 Chapter XII, Companies (Meetings of Board and its Powers) Rules, 2014:	a) All **Listed** Companies b) The Company which **<u>accept deposits</u>** from the **public**; c) The companies which have **borrowed money** from banks and public financial institutions in excess of Rs. 50 crore (Rupees Fifty Crore only)	
16	**Related Party Transactions** As per Provisions of Section: 188 of Companies Act, 2013 read with Rule -3, of Chapter XII (Meetings Of Board And Its Power) Rules, 2014:	Applicable on all **<u>except</u>** transactions on arm length and in ordinary course.	a) transactions on arm length and b) ordinary course

17	**Corporate Social Responsibility Committee** As per Provisions of Section 135 of Companies Act, 2013 read with Rule 3 Chapter XI, Companies (Appointment and Qualification of Directors) Rules, 2014:	a) Every company having **net worth** of rupees 500 Crore (five hundred crore) or more; b) Every company having **turnover** of rupees 1000 crore (one thousand crore) or more; c) Every company having **net profit** of rupees 5 crore (five Crore) or more;
18	**Appointment & reappointment of Auditor :**Companies shall not appoint or re-appoint: An individual as auditor for more than one term of five consecutive years; and An audit firm as auditor for more than two terms of five consecutive years. As per Provisions of Section 139 of Companies Act, 2013 read with Rule 5 Chapter X, Companies (Audit and Auditors) Rules, 2014	a) All **Listed** Companies b) Every **Public** Company having Paid-Up Share Capital of Rs. 10 Crore (Ten crore rupees) or more. c) Every **Private** Limited Company having Paid-Up Share Capital of Rs. 20 Crore (Twenty crore rupees) or more. d) All Companies having **public borrowings** from Financial Institutions, banks or public deposits of Rs. 50 Crore (Rupees Fifty Crore only) or more.