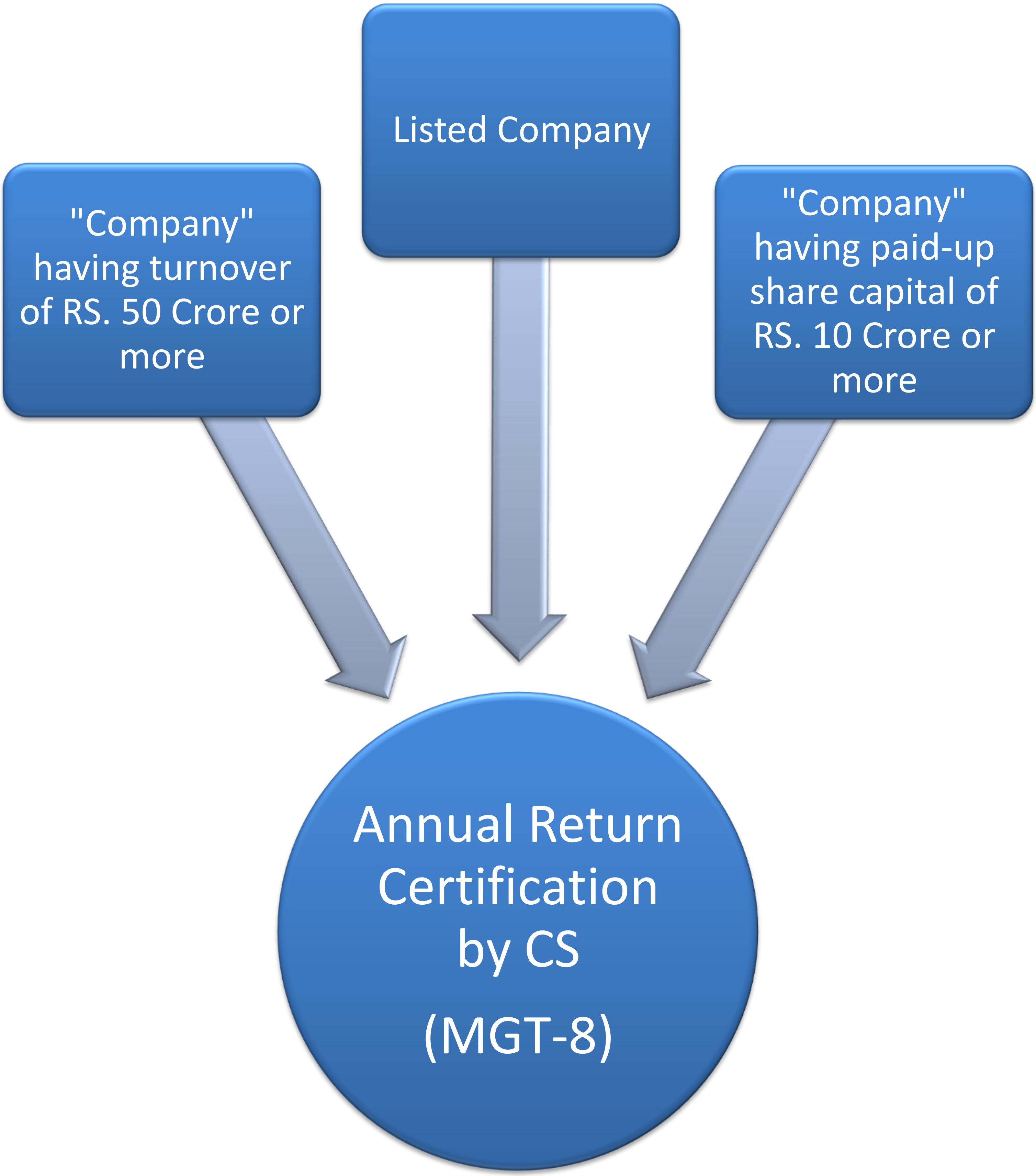
Listed Company
"Company" having turnover of RS. 50 Crore or more
"Company" having paid-up share capital of RS. 10 Crore or more
Annual Return Certification by CS
(MGT-8)

Paid-up share capital of "Private Company" does not exceed RS. 50 Lakh.

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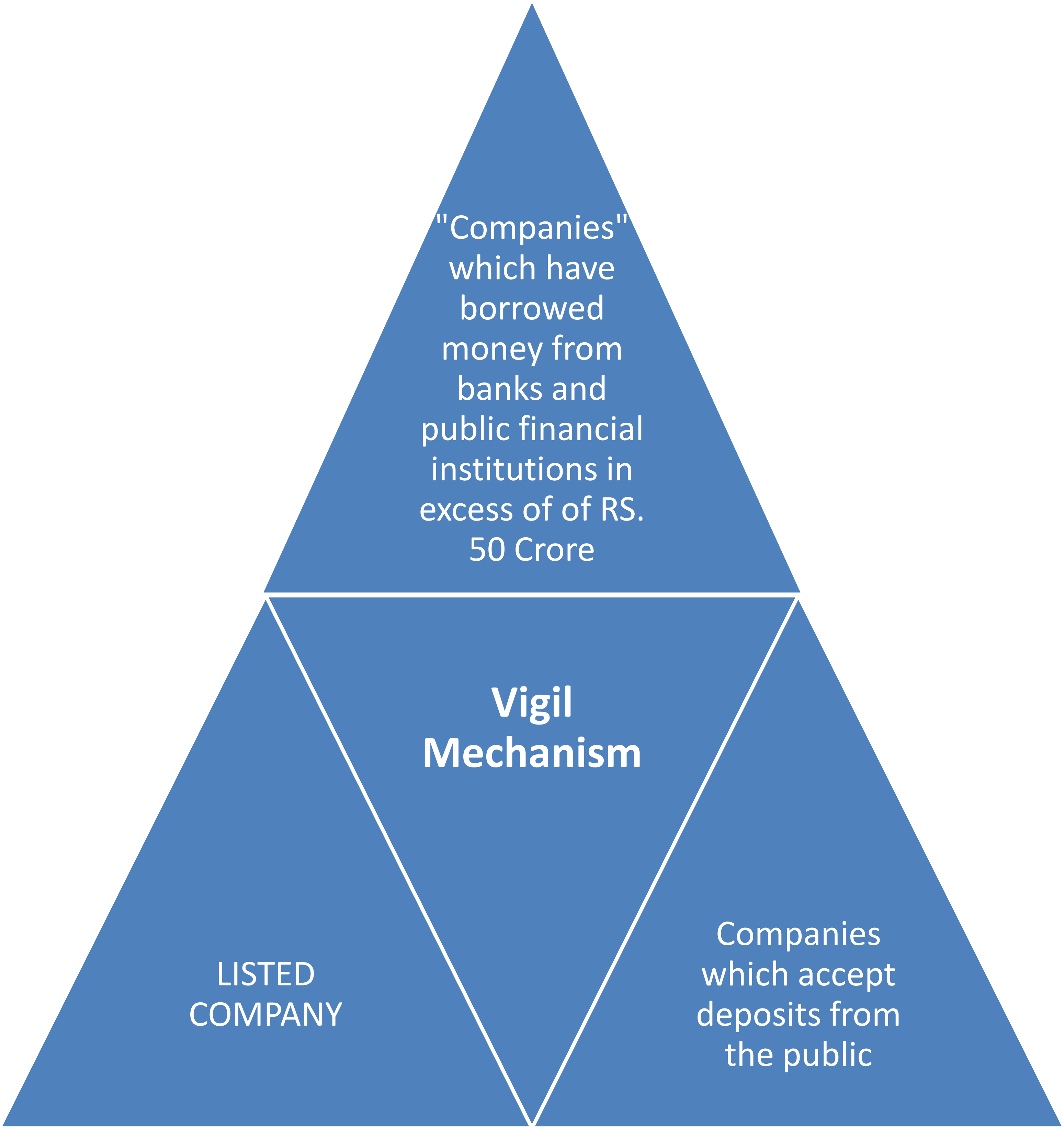
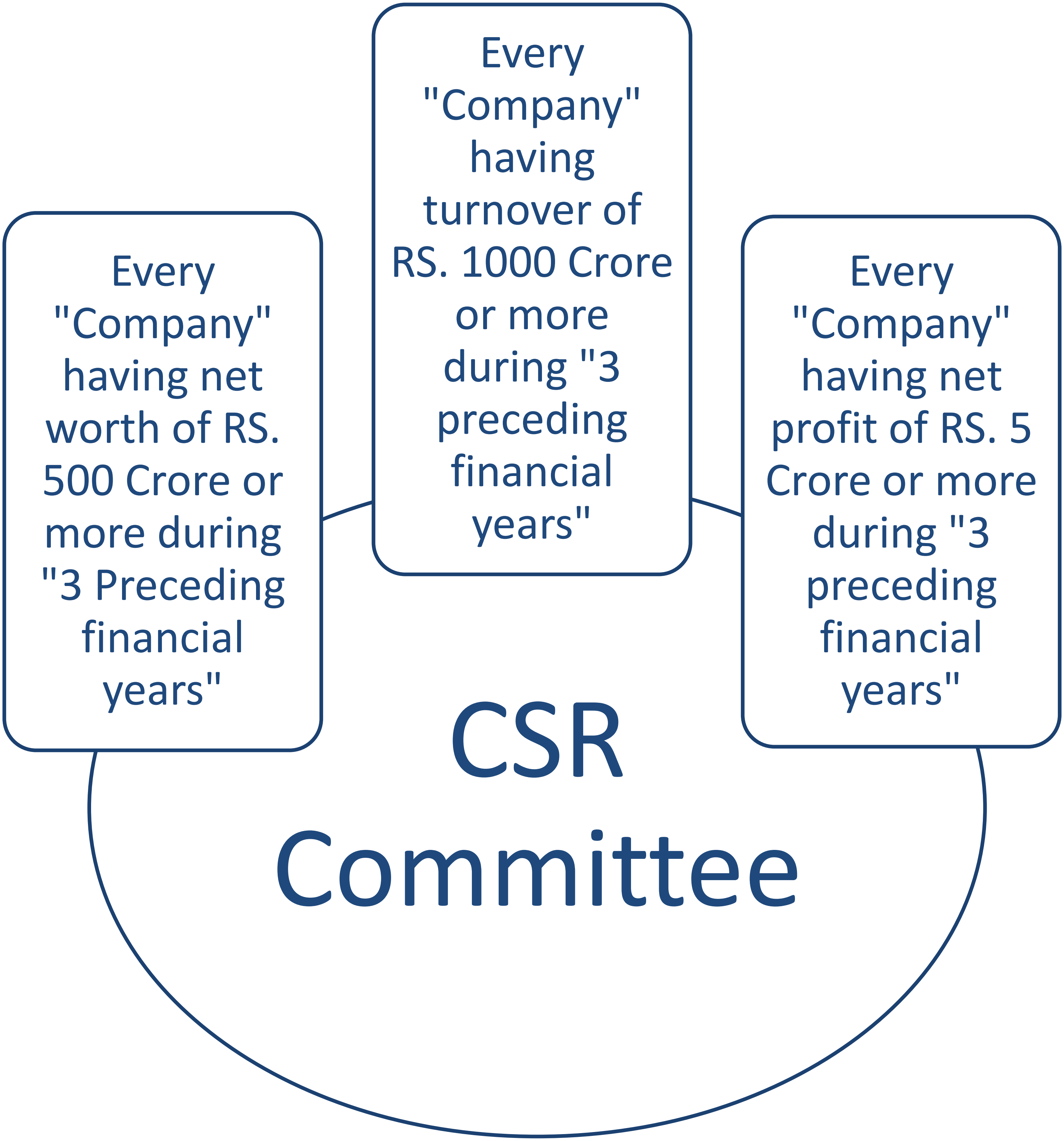
Turnover of "Private Company" as per its last profit and loss account does not exceed RS. 2 Crore

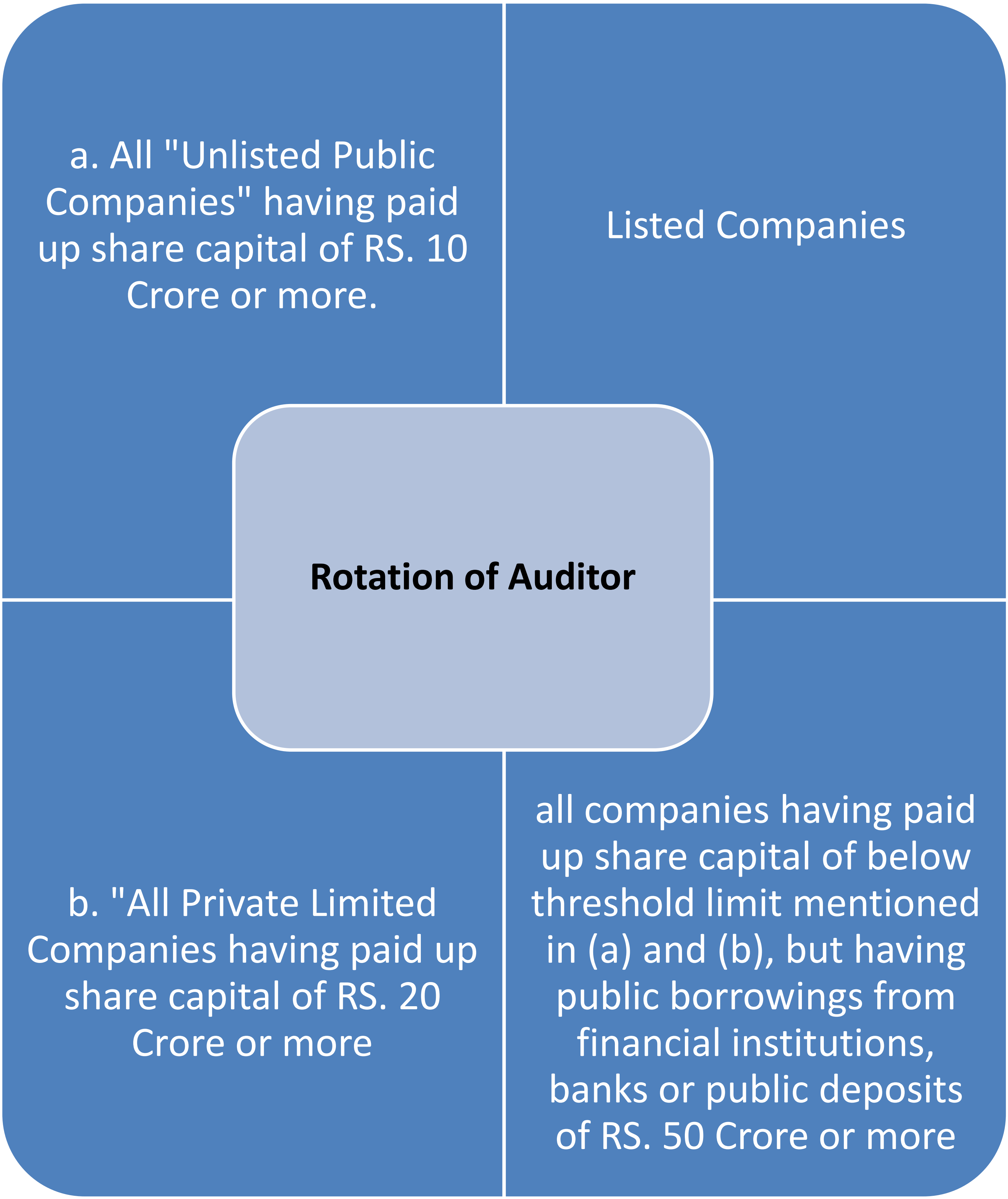
→ Small company

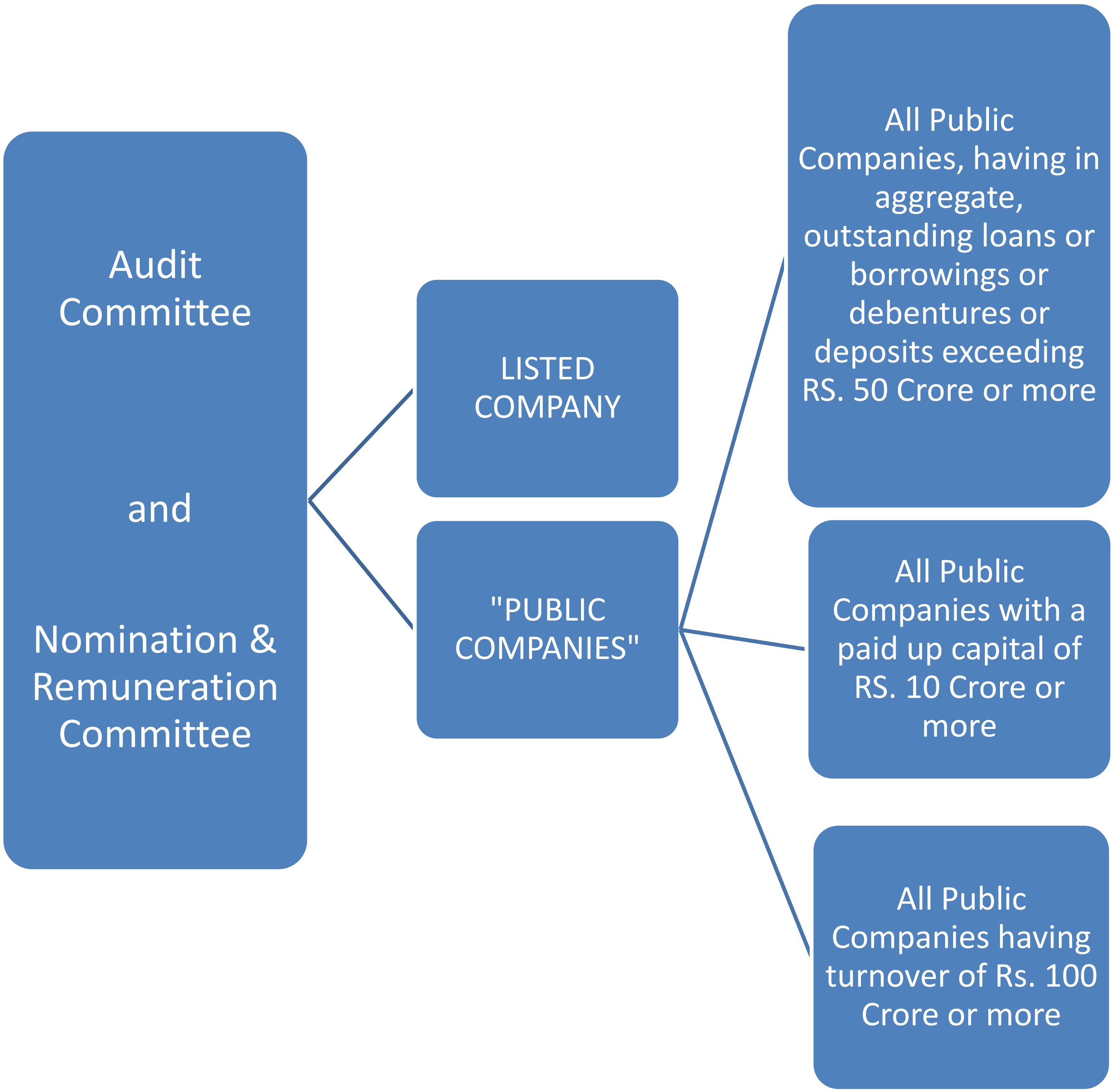
Followings shall not be considered as Small Company

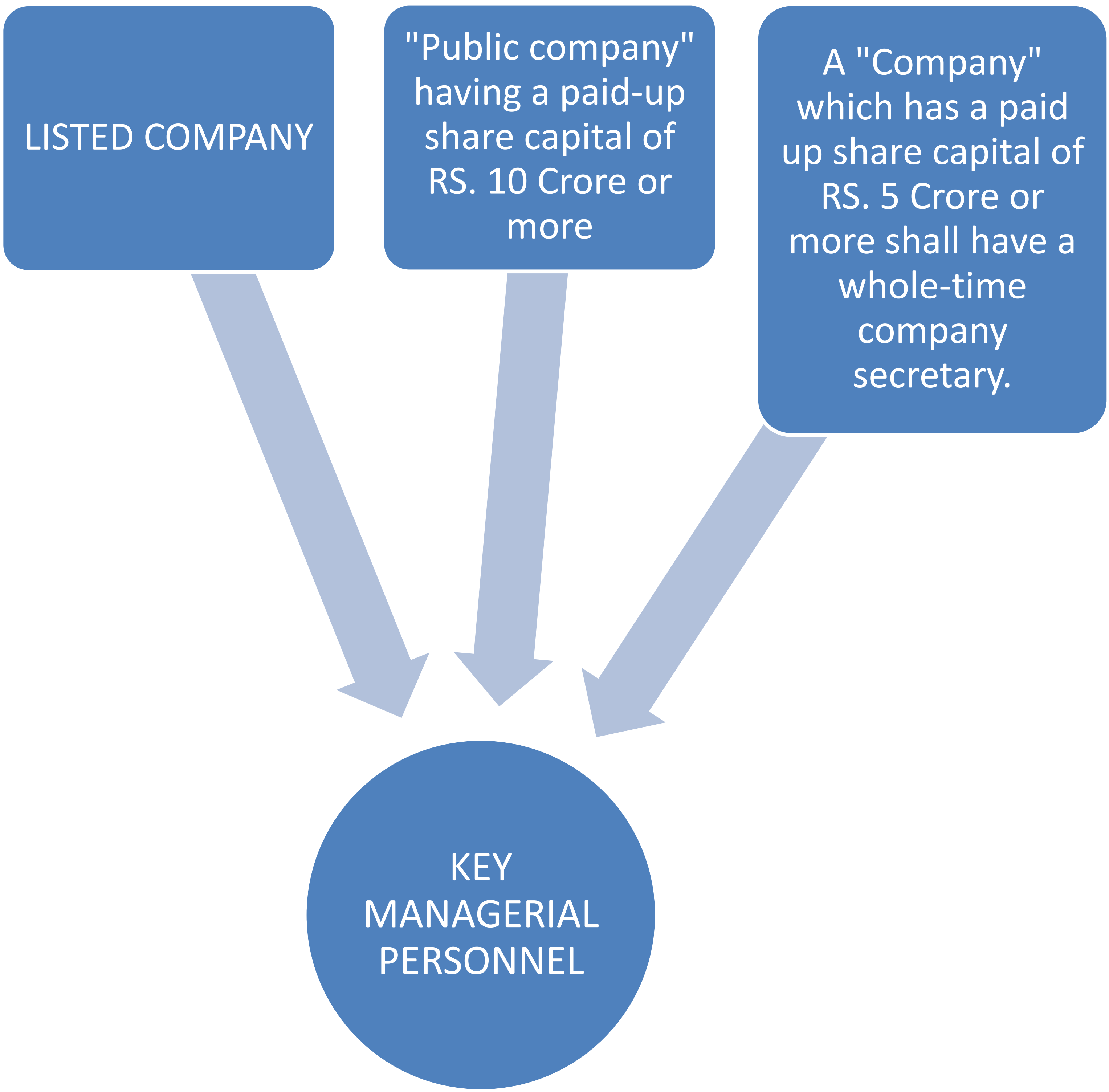
- a holding company or a subsidiary company
- a company registered under section 8
- a company or body corporate governed by any special Act

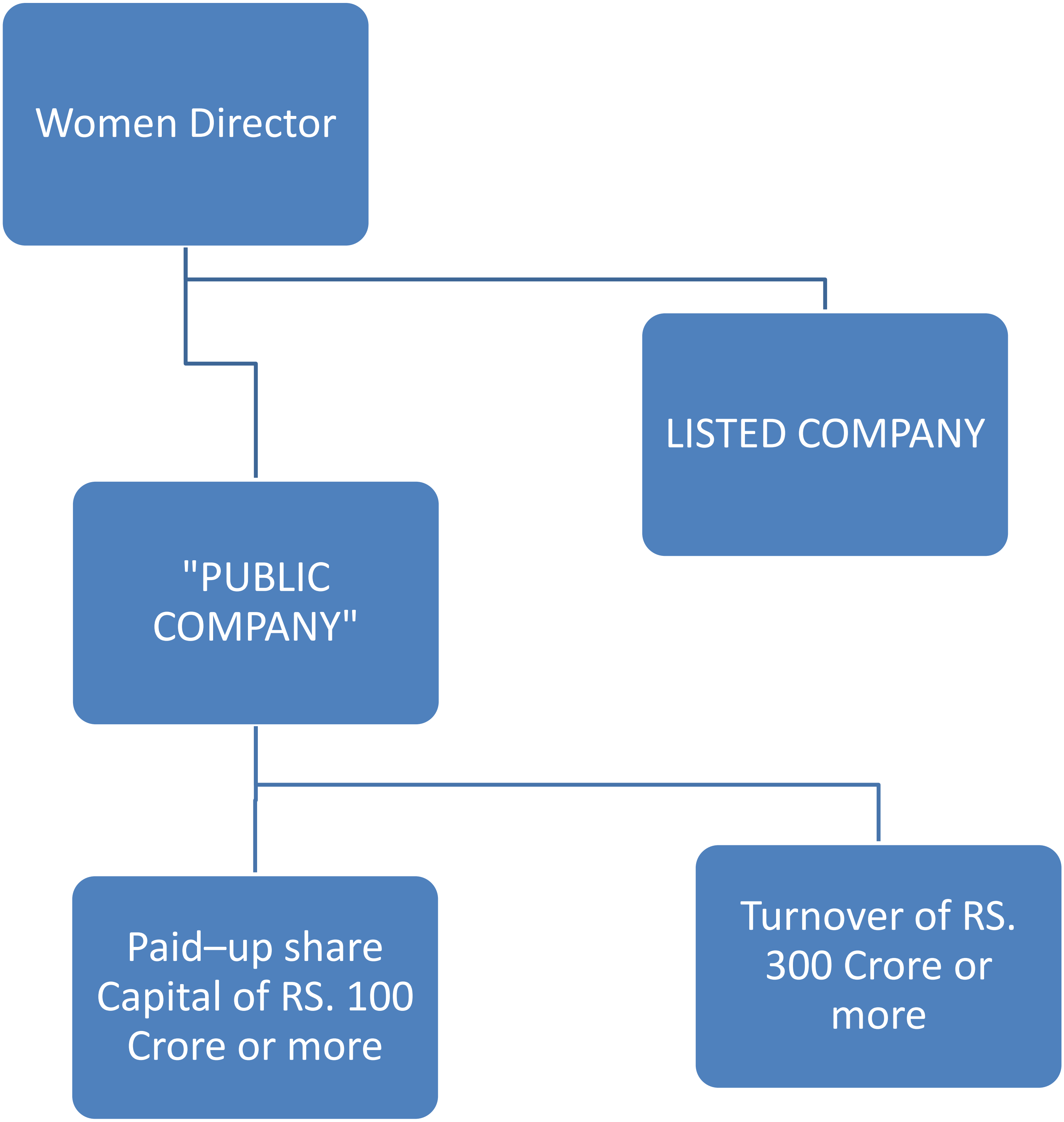

"Companies" which have borrowed money from banks and public financial institutions in excess of of RS. 50 Crore
Vigil Mechanism
LISTED COMPANY
Companies which accept deposits from the public

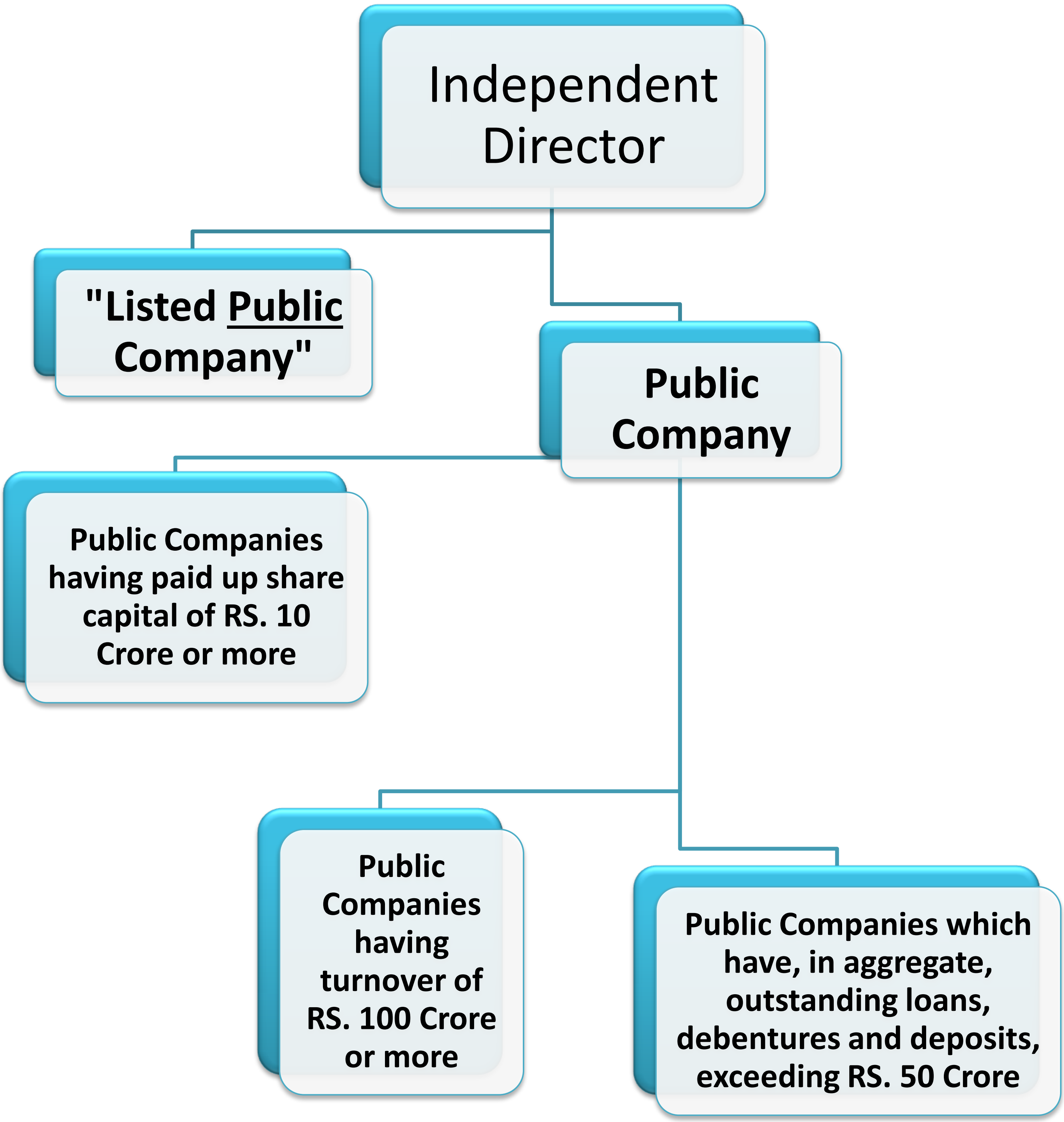

Every "Company" having turnover of RS. 1000 Crore or more during "3 preceding financial years"
Every "Company" having net worth of RS. 500 Crore or more during "3 Preceding financial years"
Every "Company" having net profit of RS. 5 Crore or more during "3 preceding financial years"
CSR Committee


a. All "Unlisted Public Companies" having paid up share capital of RS. 10 Crore or more.
Listed Companies
Rotation of Auditor
b. "All Private Limited Companies having paid up share capital of RS. 20 Crore or more
all companies having paid up share capital of below threshold limit mentioned in (a) and (b), but having public borrowings from financial institutions, banks or public deposits of RS. 50 Crore or more


Audit Committee
and
Nomination & Remuneration Committee
LISTED COMPANY
"PUBLIC COMPANIES"
All Public Companies, having in aggregate, outstanding loans or borrowings or debentures or deposits exceeding RS. 50 Crore or more
All Public Companies with a paid up capital of RS. 10 Crore or more
All Public Companies having turnover of Rs. 100 Crore or more

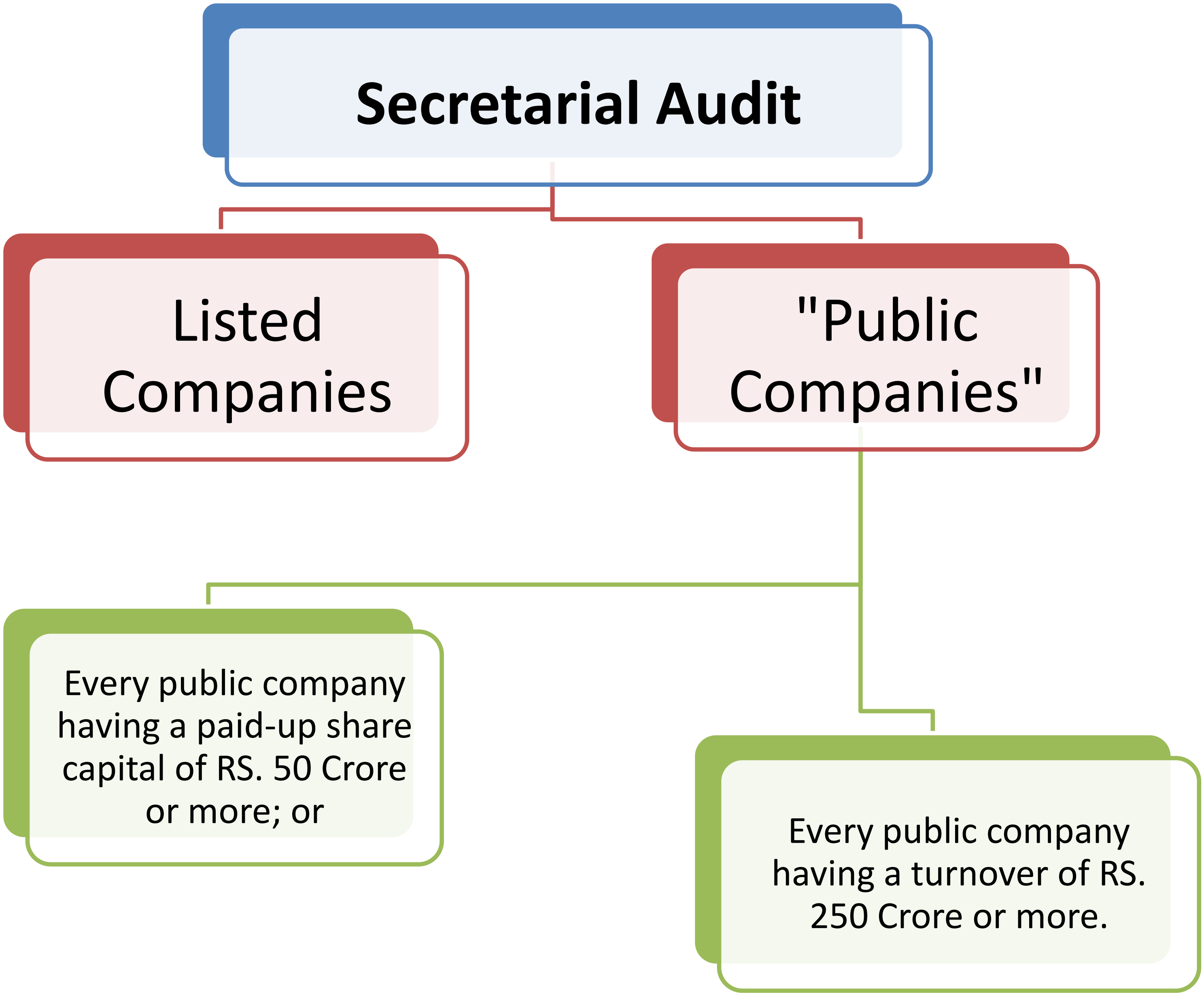

LISTED COMPANY
"Public company" having a paid-up share capital of RS. 10 Crore or more
A "Company" which has a paid up share capital of RS. 5 Crore or more shall have a whole-time company secretary.
KEY MANAGERIAL PERSONNEL

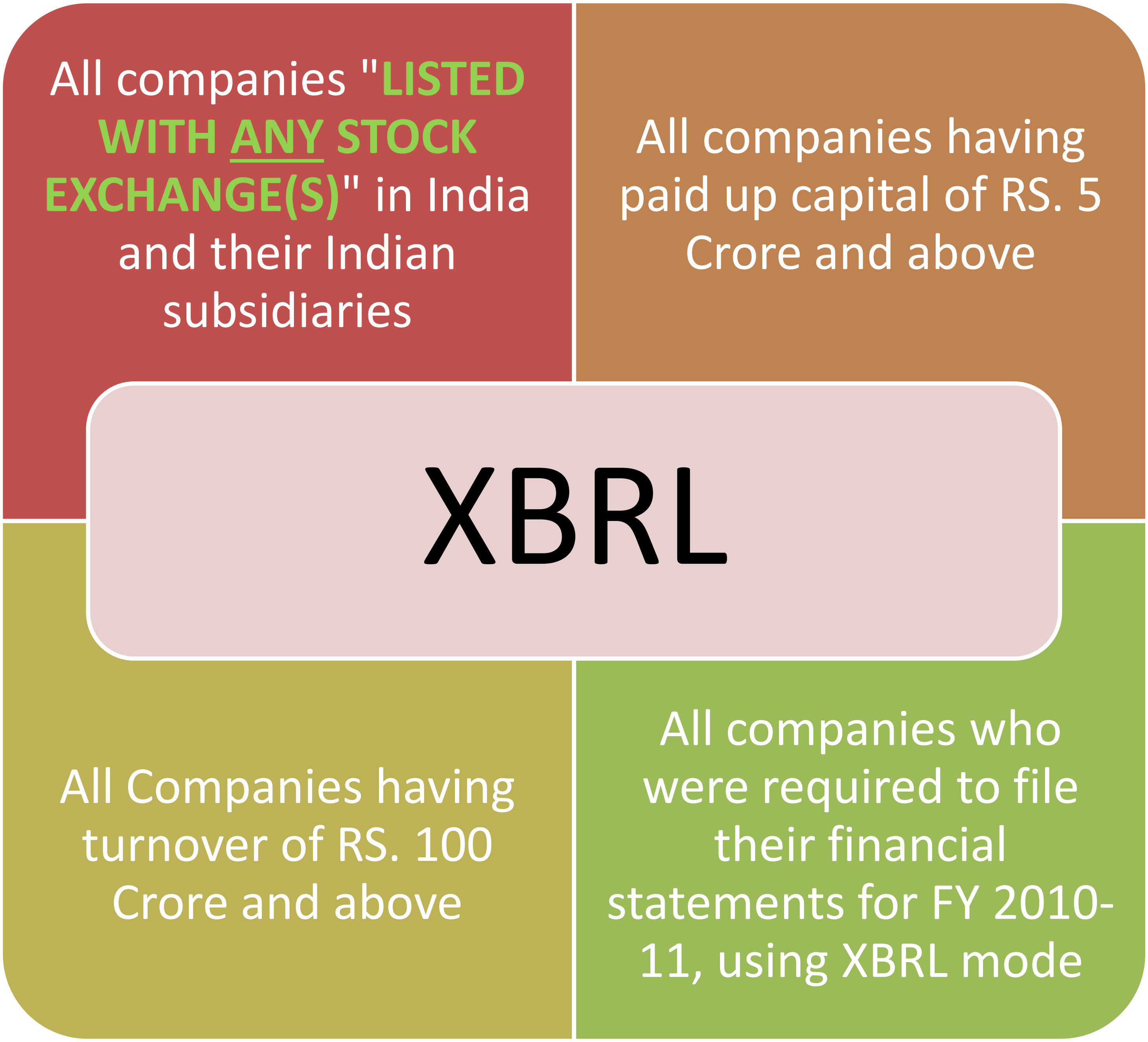

Women Director
LISTED COMPANY
"PUBLIC COMPANY"
Paid–up share Capital of RS. 100 Crore or more
Turnover of RS. 300 Crore or more


Independent Director
"Listed Public Company"
Public Company
Public Companies having paid up share capital of RS. 10 Crore or more
Public Companies having turnover of RS. 100 Crore or more
Public Companies which have, in aggregate, outstanding loans, debentures and deposits, exceeding RS. 50 Crore

Applicability of CARO

- It shall apply to every company including a **foreign company** as defined in clause (42) of section 2 of the Companies Act, 2013 (18 of 2013) [hereinafter referred to as the Companies Act], **except –**
  - **an insurance company** as defined under the Insurance Act,1938 (4 of 1938);
  - **a private limited company** with a paid up capital and reserves not more than **RS. 50 Lakh** **and** which does not have loan outstanding exceeding **RS. 25 Lakh** from any bank or financial institution **and** does not have a turnover exceeding **RS. 25 Crore** at any point of time during the financial year.
  - **a banking company** as defined in clause (c) of section 5 of the Banking Regulation Act, 1949 (10 of 1949);
  - **a One Person Company** as defined under clause (62) of section 2 of the Companies Act and a small company as defined under clause (85) of section 2 of the Companies Act;


Secretarial Audit
Listed Companies
"Public Companies"
Every public company having a paid-up share capital of RS. 50 Crore or more; or
Every public company having a turnover of RS. 250 Crore or more.



However, banking Companies, insurance Companies, power Companies and Non-Banking Financial Companies (NBFCs) are exempted from XBRL filing

Internal Auditor

Listed Companies

Public Companies

- Paid Up Share Capital Of Rs. 50 Crore Or More during the preceding financial year or
- turnover of RS. 200 crore or more during the preceding financial year or
- outstanding loans or borrowings from banks or public financial institutions exceeding RS. 100 Crore or more at any point of time during the preceding financial year or
- outstanding deposits of RS. 25 Crore or more at any point of time during the preceding financial year

Private Companies

- outstanding loans or borrowings from banks or public financial institutions exceeding Rs. 100 Crore or more at any point of time during the preceding financial year or
- turnover of Rs. 200 Croreor more during the preceding financial year