List of Compliance For Private Limited Company

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Section	Applicability	Requirement
92 – Annual Return	Company having paid-up share capital of Rs 10 crore or more OR Turnover of Rs. 50 crore or more	Needs to obtain a certificate from Practicing Company Secretary
135 – Corporate Social Responsibility	i. Net worth 500 Crore or more OR ii. Turnover 1000 Crore or more OR iii. Net Profit 5 Crore or more in any financial year	Shall contribute at least 2% of average net profits of immediately preceding Three Financial Years.

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Section	Applicability	Requirement
138 – Internal Audit	i. turnover of 200 crore rupees or more during the preceding financial year; or ii. outstanding loans or borrowings from banks or public financial institutions exceeding 100 crore rupees or more at any point of time during the preceding financial year:	Appoint an Internal Auditor
139 – Appointment of re – appointment of Auditor	Company having paid up share capital of Rs. 20 crore or more OR Having public borrowings from financial institutions, Banks or public deposits of Rs. 50crore or more	Such company shall not appoint or re-appoint : - a. An individual as auditor for more than one term of 5 consecutive years b. An audit firm as auditor for more than 2 terms of 5 consecutive years.

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Section	Applicability	Requirement
184 – Disclosure of Interest by Directors	Not Applicable to any contract or arrangement, between two companies, where any director of one company together with other director, hold not more than 2% of paid-up share capital of the other company	
186 – Loans and Investments by the Company	No Company shall directly/indirectly: - give any loan to any person or other body corporate (a) give guarantee/security in connection with loan to any person/body corporate (b) acquire by way of subscription, purchase or otherwise, securities of any body corporate exceeding 60% of paid-up share capital, free reserves and securities premium account OR 100% of free reserves and securities premium account, whichever is more Venky Rathi	In case the limit of loan or guarantee exceeds the given limits, Company needs to pass Special Resolution in a General meeting

Section	Applicability	Requirement
203- Appointment of Company secretary	Company having Paid-up share capital of Rs 5 Cr or More	Needs to appoint a Company Secretary
220- Applicability of XBRL Filing	Companies having paid up share capital of Rs. 5 crore or more OR Turnover of Rs. 100 crore or more	Required to file their Balance Sheet, Profit & Loss account and other documents in XBRL format.

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