

Different Monetary Limits under Companies Act, 2013

Section	Title	Criteria	Networth	PUC	T/O	OLD	Deposits
2P 149(1)	Appointment of Woman Director on the Board	Listed	-	-	-	-	-
		Other Public Co.	-	100 Cr =<	300 Cr =<	-	-
149(4)	Number of independent Director	Listed	-	-	-	-	-
		Other Public Co.	-	10 Cr =<	100 Cr =<	> 50 Cr	
135	CSR 5Cr =< (NP)	Every Co.	500Cr=<	-	1000Cr=<	-	-
136(1)	Manner of circulation of Financial Statements	Listed	-	-	-	-	-
		Other Public Co.	> 5 Cr	&&&&&&	> 10 Cr	-	-
138	Appointment of Internal Auditor	Listed	-	-	-	-	-
		Unlisted public company	-	50 Cr =<	200 Cr =<	> 100 Cr	25 Cr =<
		(During PFY)					
		Private company	-	-	200 Cr =<	> 100 Cr	-
139 (2)	Appointment of Rotational Auditor	Listed	-	-	-	-	-
		Unlisted public Co.	-	10 Cr =<	-	-	-
		Private Company	-	20 Cr =<	-	-	-
		All Other Co.	Who falls below above limits			50 Crs =<	
177 & 178	Constitution of Audit and Nomination and Remuneration Committee	Listed	-	-	-	-	-
		Other Public Co.	-	10 Cr =<	100 Cr =<	50 Crs =<	
177(9)	Establishment of Vigil Mechanism	Listed	-	-	-	-	-
		Co. Which accepts Deposits from public	-	-	-	-	-
		Any Co.	-	-	-	> 50 Cr	
188	Related Party	Every Co.	Except with the consent of the BOD, Res. For below				
		S/P/S of Goods	-	-	> 10% *	-	-
		Property	> 10% *	-	-	-	-
		Leasing	-	-	> 10% *	-	-
		Services	-	-	> 10% **	-	-
203	Appointment of key Managerial Personnel	Listed	-	-	-	-	-
		Other Public Co.	-	10 Cr =<	-	-	-
		All Other Co.	-	5 Cr =< (CS)	-	-	-
204	Secretarial Audit report	Listed	-	-	-	-	-
		Other Public Co.	-	50 Cr =<	250 Cr =<	-	-