Compliance Requirement under the Companies Act 2013

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[How to use: find your 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	≥ 1	≥ 5	≥ 10	≥ 25	≥ 50	≥ 100	≥ 500	≤ 2	> 5	≥ 10	≥ 50	≥ 100	≥ 200	≥ 250	≥ 300	≥ 1000	> 0.25	≥ 1	≥ 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)	✓	✓	✓	NA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	OPC	Small			
Audit Committee	177(1)	as per criteria	×	✓	any one					✓	✓	✓	✓	✓					✓	✓	✓	✓	✓				(a)	(a)						
Nomination & Remuneration Committee	178(1)	as per criteria	×	✓	any one					✓	✓	✓	✓	✓					✓	✓	✓	✓	✓				(a)	(a)		Sec 8				
Board Report (Manner in which Formal Evaluation been made)	134(3)(p)	as per criteria	×	✓	any one						✓	✓	✓	✓																Govt (if evaluated by concerned Dept)				
CARO 2016	143(11)	✓	as per criteria	✓	any one			✓#	✓#	✓#	✓#	✓#	✓#	✓#			✓	✓	✓	✓	✓	✓	✓			(h)	(h)	(h)		Banking	Insuran	Sec 8	OPC	Small
CARO 2015	143(11)	✓	as per criteria	✓	any one		✓#	✓#	✓#	✓#	✓#	✓#	✓#	✓#		✓	✓	✓	✓	✓	✓	✓	✓	(b)	(b)	(b)	(b)	(b)		Banking	Insuran	Sec 8	OPC	Small
Cash Flow	2(40)	✓	✓	✓	NA	✓£	✓	✓	✓	✓	✓	✓	✓	✓	✓£	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	OPC	Small	Dormant		
CSR	135(1)	as per criteria			any one									✓*									✓						✓					
E Form Records	120	as per criteria$		✓	any one																													
Independent Director	149(4)	as per criteria	×	✓	any one					✓	✓	✓	✓	✓					✓	✓	✓	✓	✓				(c)	(c)						
Internal Audit	138(1)	as per criteria		✓	any one							✓**	✓**	✓**						✓	✓	✓	✓			(e)	(e)	(d),(e)						
KMP- MD or CEO or Manager (and in their absence WTD)	203(1)	as per criteria	×	✓	any one					✓	✓	✓	✓	✓																Govt				
KMP- Chief Financial Officer	203(1)	as per criteria	×	✓	any one					✓	✓	✓	✓	✓																				
KMP- Company Secretary	203(1)	as per criteria		✓	any one				✓	✓	✓	✓	✓	✓																Sec 8				
Rotation of Auditors	139(2)	as per criteria		✓	any one					✓##																	(f)	(f)		OPC	Small			
Secretarial Audit	204(1)	as per criteria	×	✓	any one							✓	✓	✓							✓	✓	✓											
Small Co	2(85)	×	as per criteria	×	all	✓									✓															H /Sub	Sec 8	Spl Act		
Vigil Mechanism	177(9)	as per criteria		✓	any one																						(g)	(g)						
Woman Director	149(1)	as per criteria	×	✓	any one								✓	✓								✓	✓											
XBRL		as per criteria		✓	any one				✓	✓	✓	✓	✓	✓					✓	✓	✓	✓	✓							Banking	Insuran	Power	NBFC	HFC

Notes: 1. Abbreviation used (a) Outstanding Loans or Borrowings or Debentures or Deposits (b) borrowings from Banks and Public FI (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 (g) borrowings from Banks and Public FI and which accepts public deposits (h) borrowings from Banks and FI

#Paid-up + Reserves ## Unlisted Public Co ≥10 Crores and Pvt Co ≥20 Crores £ except small co *Net Worth **Unlisted Public Co $Co having shareholders, debenture holders and other security holders ≥1000