Class of Companies (Companies Act, 2013)

S. No.	Particulars	Section and Rule	Class of companies
1.	**Corporate Social Responsibility Committee**	**Section 135**	**Every company having** - (a) Net Worth of Rs.500 Crore or more or (b) Turnover of Rs.1000 Crore or more or (c) Net profit of Rs.5 Crore or more during any financial year.
2.	**Internal Auditor**	**Section 138 & Rule 13 of Companies (Accounts) Rules, 2014**	**(a) every listed company** **(b) every unlisted public company having**- (i) paid up share capital of Rs. 50 crore or more during the preceding financial year or (ii) turnover of Rs. 200 crore or more during the preceding financial year or (iii) 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 (iv) outstanding deposits of Rs. 25 crore or more at any point of time during the preceding financial year **(c) every private company having**- (i) turnover of Rs. 200 crore or more during the preceding financial year or (ii) outstanding loans or borrowings from banks or public financial institutions exceeding Rs.100 crore at any point of time during the preceding financial year.
3.	**Auditor's appointment and re-appointment**	**Section 139(2) & Rule 5 of Companies (Audit and Auditors) Rules, 2014**	(a) **every listed company** (b) **all unlisted public companies** having paid up share capital of Rs.10 crore or more (c) **all private limited companies** having paid up share capital of Rs.20 crore or more (d) **all companies** having paid up share capital of below threshold limit mentioned in (b) and (c) above, but having public borrowings from financial institutions, banks or public deposits of Rs.50 crore or more.

4.	**At least one woman director**	**Section 149(1) & Rule 3 of Companies (Appointment & Qualification of Directors) Rules, 2014**	(i) **every listed company** (ii) **every other public company having –** (a) paid–up share capital of Rs.100 crore or more (b) turnover of Rs.300 crores or more.
5.	**At least two Independent Directors**	**Section 149(4) & Rule 4 of Companies (Appointment & Qualification of Directors) Rules, 2014**	(i) **Public Companies** having paid up share capital of Rs. 10 Crore or more or (ii) **Public Companies** having turnover of Rs.100 crore or more or (iii) **Public Companies** which have, in aggregate, outstanding loans, debentures and deposits, exceeding Rs.50 crore **Note: Every listed public company shall have at least 1/3 of the total number of directors as independent directors**
6.	**Audit Committee**	**Section 177(1) & Rule 6 of Companies (Meeting of Board and its powers) Rules, 2014**	**(i) every listed company** **(ii) all public companies** with a paid up capital of Rs.10 crore or more **(iii) all public companies** having turnover of Rs. 100 crore or more **(iv) all public companies**, having in aggregate, outstanding loans or borrowings or debentures or deposits exceeding Rs. 50 crore or more.
7.	**Nomination and Remuneration Committee**	**Section 178(1) & Rule 6 of Companies (Meeting of Board and its powers) Rules, 2014**	**(i) every listed company** **(ii) all public companies** with a paid up capital of Rs.10 crore or more **(iii) all public companies** having turnover of Rs. 100 crore or more **(iv) all public companies**, having in aggregate, outstanding loans or borrowings or debentures or deposits exceeding Rs. 50 crore or more.
8.	**Stakeholders Relationship Committee**	**Section 178 (5)**	A company having more than 1000 shareholders, debentureholders, deposit-holders and any other security holders at any time during during a financial year

9.	**Vigil Mechanism**	**Section 177(9) & Rule 7 of Companies (Meetings of Board and its powers) Rules, 2014**	**(a) Every listed company** (b) Companies which accept deposits from the public (c) Companies which have borrowed money from banks and public financial institutions in excess of Rs. 50 crore.
10.	**Voting through electronic means**	**Section 108 & Rule 20 of Companies (Management and Administration) Rules, 2014**	Every listed company or a company having not less than one thousand shareholders
11.	**Appointment of KMPs**	**Section 203 & Rule 8 & 8A of Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014**	(a) Every listed company (b) every other public company having a paid-up share capital of Rs. 10 Crore or more **Note: Rule 8A,** a company other than a company covered under rule 8 which has a paid up share capital of Rs. 5 crore or more shall have a whole-time company secretary.
12.	**Secretarial Audit Report**	**Section 204 & Rule 9 of Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014**	(a) **every listed company** (b) **every public company** having a paid-up share capital of 50 crore or more; or (c) **every public company** having a turnover of Rs. 250 crore or more.