

Particulars	Section	Applicability to				Paid		
		Public	Private	Listed	Criteria	≤	>	>_
						0.5	0.5	1
AR Certification by CS (MGT 8)	92(2)	As per criteria			anyone			
AR signing by CS	92(2)	All	All	All	NA	✓	✓	✓
Audit committee	177(1)	As per criteria	x	All	any one			
NRC committee	178(1)	As per criteria	x	All	any one			
Statement on formal evaluation in Board report	134(3)(p)	As per criteria	x	All	any one			
CARO	143(11)	All	As per criteria	All	any one			✓#
Cash Flow	2(40)	All	All	All	NA	✓	✓	✓
CSR	135(1)	As per criteria			any one			
E-form records	120	As per criteria\$		All	any one			
Independent director	149(4)	As per criteria	x	All	any one			
Internal Audit	138(1)	As per criteria		All	any one			
KMP except CS	203(1)	As per criteria	x	All	any one			
KMP - CS	203(1)	As per criteria		All	any one			
Rotation of auditors	139(2)	As per criteria		All	any one			
Secretarial audit	204(1)	As per criteria		All	any one			
Small company	2(85)	x	As per criteria	x	All	≤ 4		
Vigil Mechanism	177(9)	As per criteria		All	any one			
Woman director	149(1)	As per criteria	x	All	any one			

XBRL		As per criteria	All	any one			
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Abbreviation used:

(a) Outstanding loan or borrowings or **debentures** or deposits

(b) borrowings from banks and financial institutions

(c) Outstanding loans or borrowings from bank or financial institution

(d) Outstanding deposit (unlisted public co only)

(e) Public borrowing from financial institutions, banks or public deposits

Paidup + reserves

Unlisted public co \geq 10 crores and Private Co \geq 50 crores

* Net worth

** Unlisted public co

\$ Co having shareholders, debenture holders and other security holders \geq 1000

(F) aggregate of outstanding
loans, debentures and deposits

PBT- Profit before tax



companies
which
accept
public
deposits

-up capital (Rs. Crores)						Turnover (Rs. Crores)										Borrowings/ de (Rs. Crores)		
≥ 5	≥ 10	≥ 25	≥ 50	≥ 100	≥ 500	≤ 2	> 5	≥ 10	≥ 50	≥ 100	≥ 200	≥ 250	≥ 300	≥ 1000	> 1.00	≥ 25	≥ 50	
	✓	✓	✓	✓	✓				✓	✓	✓	✓	✓	✓				
✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	
	✓	✓	✓	✓	✓					✓	✓	✓	✓	✓			(a)	
	✓	✓	✓	✓	✓					✓	✓	✓	✓	✓			(a)	
		✓	✓	✓	✓													
✓#	✓#	✓#	✓#	✓#	✓#			✓	✓	✓	✓	✓	✓	✓	(b)	(b)	(b)	
✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	
					✓*									✓				
	✓	✓	✓	✓	✓					✓	✓	✓	✓	✓			(F)	
			✓**	✓**	✓**						✓	✓	✓	✓		(d)	(d)	
	✓	✓	✓	✓	✓													
	✓	✓	✓	✓	✓													
	✓##																(e)	
			✓**	✓**	✓**							✓**	✓**	✓**				
						≤ 40												
																	(b)	
				✓	✓								✓	✓				

✓	✓	✓	✓	✓	✓					✓	✓	✓	✓	✓			
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positions (i)	Net profit (Rs. Crores)	Exemptions (type of co)				
≥	≥					
100	5	1	2	3	4	5
✓	✓	OPC	Small			
(a)						
(a)		Sec 8				
		Govt (if evaluated by concerned dept)				
(b)		Banking	Insurance	Sec 8	OPC	Small
✓	✓	OPC	Small	Dormant		
	✓ (PBT)					
F)						
© (d)						
(e)		OPC	Small			
(b)						
		H / subsi	Sec 8	Spcl Act		
(b)						

a private
company
holding
or
subsidiary
of public
company

These
are not
small
companies

		Banking
		Insurance
		Power
		NBFC