

## COMPILATION OF VARIOUS LIMITS PRESCRIBED UNDER COMPANIES ACT 2013

Sl. No	PARTICULARS	LIMITS PRESCRIBED
1	<b>Annual Return</b> Sec. 92  <b>MGT -8 Applicable</b>	1. Listed Company  2. Company having Paid-up Share Capital of <b>10 Crores</b> or more or Turnover of <b>50 Crores</b> or more  Certification shall be done by a Practising Company Secretary
2	<b>Woman Director</b>	1. Listed Company  2. <b>Public Limited</b> Company having - Paid up Share Capital of <b>100 Crores</b> or more - Turnover of <b>300 Crores</b> or more
3	<b>Independent Directors</b> Sec. 149 (4)	Minimum 2 Independent Director for <b>all Public companies</b> having i) Paid up Share Capital of 10 Crores rupees or more ii) Turnover of 100 Crores rupees or more iii) In aggregate, outstanding loans, debentures and deposits exceeding 50 Crores rupees.
4	<b>Vigil Mechanism</b> Sec 177(9)	1. Listed Company 2. Companies which accept deposits from the public 3. Companies which have borrowings from banks and public financial institutions in excess of <b>50 Crores</b> rupees
5	<b>Small Company</b>	Company other than a Public Company having:  Paid up Capital of which does not exceed 50 lakh rupees <b>AND</b> Turnover of which as per its last profit and loss account does not exceed Two Crores rupees.
6	<b>One Person Company (OPC) to convert itself into a Private Company/ Small Company</b>	Where Paid up Share Capital of OPC exceeds 50 Lakhs or Annual Turnover during the relevant period exceeds 2 Crores.

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7	<b>Companies to have KMP</b> Sec. 203	<ol style="list-style-type: none"> <li>1. Listed Company</li> <li>2. Public Company having a Paid-up Share Capital of 10 Crores or more.</li> </ol>
8	<b>Secretarial Audit Report</b> Sec. 204	<ol style="list-style-type: none"> <li>1. Listed Company</li> <li>2. Public Company having Paid-up Share Capital of 50 Crores or more</li> <li>3. Public Company having a Turnover of 250 Crores or more.</li> </ol>
9	<b>Annual performance evaluation of Board, Committee and individual Director</b>	<ol style="list-style-type: none"> <li>1. Every Listed Company</li> <li>2. Public limited Company having Paid up Capital of 25 Crores or more.</li> </ol>
10	<b>Audit Committee &amp; Nomination and Remuneration Committee</b>	<ol style="list-style-type: none"> <li>1. Listed Companies</li> <li>2. Public companies with a Paid up Capital of <b>10 Crores</b> or more;</li> <li>3. Public companies having Turnover of <b>100 Crores</b> or more;</li> <li>4. Public companies, having in aggregate, outstanding loans or borrowings or debentures or deposits exceeding <b>50 Crores</b> or more</li> </ol>
11.	<b>Stakeholders Relationship Committee</b>	Every Company which has more than 1000 Shareholders, deposit holders or other security holders.
12.	<b>CSR applicability</b> Sec. 135	Every Company, having <ol style="list-style-type: none"> <li>i) Net worth of 500 Crores or more or</li> <li>ii) Turnover of 1000 Crores or more or</li> <li>iii) Net profit of 5 Crores or more</li> </ol>
13	<b>Companies required to appoint Internal Auditor</b> Sec.138	<ol style="list-style-type: none"> <li>1. Listed Company</li> <li>2. Unlisted Public Company having-               <ol style="list-style-type: none"> <li>i. Paid up Share Capital of 50 Crores or more</li> <li>ii. Turnover of 200 Crores or more</li> <li>iii. Outstanding loans /borrowings exceeding 100 Crores or more</li> <li>iv. Outstanding deposits of 25 Crores or more</li> </ol> </li> </ol>

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		3. Every Private Company having- <ol style="list-style-type: none"> <li>i. Turnover of 200 Crores rupees or more or</li> <li>ii. Outstanding loans /borrowings exceeding 100 Crores or more</li> </ol>
14	<b>XBRL Applicability</b>	1. Listed Companies and their subsidiaries 2. Company having: <ol style="list-style-type: none"> <li>i. Paid up Capital of Rs.5 Crores or more</li> <li>ii. Turnover of Rs.100 Crores or more</li> <li>iii. All companies which are required to prepare financial statements in accordance with Companies (Indian Accounting Standards), Rules 2015. (<i>Banking , Insurance, power sector and NBFC are exempted.</i>)</li> </ol>
15.	<b>Applicability of MD / WTD</b>	1. Listed Company 2. Public Company having Paid up Capital of Rs.10 Crores or more
16.	<b>Cash Flow Statement</b>	Applicable to all Companies except: <ol style="list-style-type: none"> <li>i. Small Companies</li> <li>ii. One Person Companies</li> <li>iii. Dormant Companies</li> </ol>
17.	<b>Signing of Annual Return by a Company Secretary in practice.</b>	1. Listed Companies 2. Public companies 3. Private Limited Companies having: <ol style="list-style-type: none"> <li>i. Paid up Share Capital Exceeding 50Lakhs;</li> <li>ii. Turnover exceeding 2 Crores (<i>One person Company and small Company are exempted</i>)</li> </ol>
18	<b>Appointment of Company Secretary</b>	1. Listed companies 2. Every other Company having a Paid up Share Capital of Rs. 5 Crores or more
19.	<b>Rotation of Statutory Auditors</b>	The following companies cannot appoint / reappoint an Individual as Auditor for more than 1 term of 5 consecutive years and an Audit Firm as auditor for more than 2 terms of 5 consecutive years

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		<ol style="list-style-type: none"><li>1. Listed Companies</li><li>2. All unlisted public companies with Paid up Capital of Rs.10 Crores or more</li><li>3. All private companies with Paid up Capital of Rs.50 Crores or more</li><li>4. All companies with Paid up Capital below the mentioned threshold limit but having public borrowings from FIs, banks or public deposits of Rs.50 Crores or more.</li></ol>
20.	<b>Loans and Investments by Company</b> (Sec.186)	Loans and investments by a Company in excess of 60% of its Paid up Capital, Free Reserves and Securities Premium account or 100% of its Free Reserves and Securities Premium account, whichever is more, requires prior approval of Shareholders by way of Special Resolution