

Threshold Limits as per provisions of Companies Act, 2013

Sr No.	Title	Applicability	Threshold
1.	Small <u>Co.</u>	As per Section 2(85) - Private Limited Co. meeting threshold criteria	Paid up share capital- Up to Rs. 4 crore and Turnover- Up to 40 crores
2.	Acceptance of Deposits	As per Section 76 and CG Rules – Companies meeting threshold criteria	Deposits can be accepted by : 1. Any banking Co., Non-Banking Financial Companies as per the RBI Act 1934 and Any other Co. notified by the Central Government in consultation with the RBI. 2. Private Co.: Only in compliance with provisions of section 73-76 of Companies Act 2013. 3. Public Co. having: a. Networth not less than Rs. 100 crore. b. Turnover not less than Rs. 500 crore. c. Has obtained the consent via Special Resolution in the General Meeting. and d. Has filed the Special Resolution with the Registrar.
3.	Annual Return	As per Section 92(2) & Rule 11- Listed, public and private	1. Small Co. & OPC- Form MGT-7A 2. Every other Co. - Form MGT-7 3. Listed + Other Form MGT-8 (PCS Certification) • Paid up share capital - Rs 10 crore & more • Turnover -Rs 50 crore or more
4.	Corporate social responsibility	As per Section 135 - Every Co.	Turnover - Rs. 1000 crore or more or • Net Worth - Rs. 500 Crore or more or • Net Profit-Rs 5 Crore or more
5.	XBRL Applicability	As per Section 137& Rule 3- Listed and its Indian Subsidiaries and all companies	1. Listed companies 2. Paid up share capital - 5crore or more 3. Turnover- 100 core or more 4. All companies which are required to prepare their financial statements in accordance with Companies (Indian Accounting Standards) Rules, 2015 5. Housing finance Co. 6. Companies engaged in the business of banking or insurance sector.

6.	Internal Auditor	As per Section 138 & Rule 13- Listed Unlisted public Private Co.	1. Every Listed Co. 2. Unlisted Public Co. having <ul style="list-style-type: none"> • Paid up share capital - Rs. 10 Crore or more or • Turnover - Rs. 200 Crore or more or • Outstanding loans & Borrowing - exceeding 100 Crore or more or • Outstanding deposits - Rs.25 Crore or more 3. Private Co. <ul style="list-style-type: none"> • Turnover -200 crore or more or Outstanding loans & Borrowing - exceeding 100 Crore or more
7.	Rotation of auditor (Term Wise)	As per Section 139 & Rule 5- Listed Unlisted public Private Co.	1. Every Listed Co. 2. Unlisted public Co. having paid up share capital 10 crore or more 3. Private Co. having paid up share capital 50 crore or more 4. All companies having Borrowing -Rs. 50crore or more and Public Deposits-Rs. 50 Crore or more
8.	Woman Director	As per Section 149 & Rule 3 -Listed and public	1. Every Listed Co. 2. Other public Co. having Paid up share capital 100 crore or more or Turnover of 300 core or more
9.	Independent Director	As per Section 149 & Rule 4 -Listed and public	1. Every listed Co. 2. Other public Co. having paid up share capital 10 crore or more or Turnover Rs. 100 crore or more or Outstanding loan and deposits -exceeding 50 crore or more
10.	Vigil Mechanism	As per Section 177(9) & Rule 7- Listed, public and private	1. Companies accepting deposits from public 2. Borrowing - More than Rs. 50 crore or more
11.	Audit Committee	As per Section 177 & Rule 6 -Listed and public	1. Every Listed Co. 2. Public Co. with paid up share capital 10 Crore or more 3. Public Co. - Turnover 100 Crore or more 4. All public Co. having outstanding loan or borrowings or debentures or deposits exceeding 50 crore or more
12.	Nomination Remuneration Committee	As per Section 178(1) - Listed and public	1. Every Listed Co. 2. Public Co. with paid up share capital 10 Crore or more 3. Public Co. - Turnover 100 Crore or more

			4. All public Co. having outstanding loan or borrowings or debentures or deposits exceeding 50 crore or more
13.	Stakeholder Relationship Committee	As per Section 178(5) - Every Co.	Co. having more than 1000 shareholders, debenture-holders, deposit-holders, security holder at any time during financial year
14.	Appointment of MD/ CEO/Manager/WTG, CS & CFO	As per Section 203 & rule 8- Listed Co. and public Co.	1. Every listed Co. 2. Other public Co. having paid up share capital Rs.10 Crore or more
15.	Appointment of CS	As per Section 203 & Rule 8A -Private	Paid up share capital- 10 crore or more
16.	Secretarial auditor	As per Section 204 & Rule 9 -Listed, public & Private	1. Every public Co. having paid up share capital- 50 crore or more or 2. Every public Co. having turnover- 250 crore or more
17.	Dematerialisation of shares	As per Section 29 and rule 9 and 9A-Private companies excluding small companies as per 31.03.2023	1. Every private Co. having paid up share capital - 4 crore or more and Turnover -40 Crore or more 2. Holding & Holding & Subsidiary Co. 3. Co. registered under section 8 4. Co. or body corporate governed under special act
18.	Consolidated financial statement	As per Section 129- Every Co.	Every Co. having one or more subsidiary Co.
19.	Voting by the electronic means in general meeting	As per Section 108 and rule 20(2)-Every Co.	1. Listed Co. 2. Every Co. having 1000 or more members
20.	Notice for seeking information on SBO	As per Section 90(5) read with rule 2A(2)- Public Co., Private Co. and Listed Co.	. Information is sought from members who hold less than 10% of Reporting Co. • Shares or • Voting Rights or • Right to receive or participate in dividend or any other distribution payable in a FY
21.	First AGM	As per Section 96- Public Co., Private Co. and Listed Co.	Within 9 months from the closure of FY
22.	Subsequent AGM	As per Section 96- Public Co., Private Co. and Listed Co.	Within 6 months from the closure of FY (Gap between 2 AGM should not exceed 15 months)
23.	Expenditure on CSR Activities	As per Section 135(5)- Public Co., Private Co. and Listed Co.	2% of average Net Profit made during 3 preceding FY (since Incorporation in case 3 years not completed)