**Cash Flow Statement**

**Not applicable to**

|  |
| --- |
| * Small Co |
| * OPC |
| * Dormant Co |

**CARO**

**Not applicable to**

* Banking Co
* Insurance Co
* Sec 8 Co
* OPC
* Small Company

Private Co -

|  |  |  |
| --- | --- | --- |
| not a subsidiary/ holding of public co | | |
| paid up capital and R&S(BS Date) | <= | 1 crore |
| total borrowing from Bank & FI(any point) | <= | 1 crore |
| Turnover(CFY) | <= | 10 crore |

**Internal Financial Control Reporting**

**Not applicable to**

|  |  |  |  |
| --- | --- | --- | --- |
| Private Co which is - | | | |
| -          OPC |  | |  |
| -          Small Co |  | |  |
| - whose | | | |
| Revenue from  Operations | | < | 50 crores |
| *AND* | |  |  |
| Aggregate  Borrowings  (any point)# | | < | 25 crores |

# from Banks, Financial institutions or any Body corporate.

**Small Company**

|  |  |  |
| --- | --- | --- |
| * *not a public company* | | |
| * *Paid up share capital* | *<=* | *50 Lakhs* |
| * *Turnover (PFY)* | *<=* | *2 Crores* |
| * *Not a - Holding Co, Subsidiary Co, Sec 8 Co, Co governed by special act* | | |

**Ind AS Applicability**

**for Companies other than banks , NBFCs and Insurance Co**

***Phase II***

***From 1 April,2017***

***Phase I***

***From 1 April,2016***

|  |  |  |
| --- | --- | --- |
| Companies |  | Net worth |
| *All Listed Co* |  |  |
| *Unlisted Co* | *>=* | *250 crore* |
| *Parent, Subsidiary, JV & Associate of above* | | |

|  |  |  |
| --- | --- | --- |
| Companies |  | Net worth |
| *Listed Co* | *>=* | *500 crore* |
| *Unlisted Co* | *>=* | *500 crore* |
| *Parent, Subsidiary, JV & Associate of above* | | |

***Compiled By CA Abhishek Gang***

