

## Private Limited Company v/s Public Limited Company

Sr. No.	Particulars	Private Limited Company	Public Limited Company
1.	Number of Directors	Minimum 2	Minimum 3
		At least one resident director	At least one resident director
2.	Number of Members	Minimum 2 members	Minimum 7 members
		Maximum number of members is 200	There is no limit on maximum number of members
3.	Term used at the end of name	Private Limited Company must use the word "Pvt. Ltd." by the end of its name.	Public Limited Company must use the word "Ltd." by the end of its name.
4.	Transfer of Shares	Board approval is required for transfer of shares	The shares of public limited company can be transferred freely through a stock exchange
5.	Report on Annual General Meeting	Not required to file Annual Report.	Has to file its Annual Report with the Registrar of the Companies
6.	Director's Remuneration	No restriction	There are certain restrictions on the payment of remuneration to Directors
7.	FDI	FDI is permitted under automatic route for permitted sectors and within sectoral caps	FDI is permitted under automatic route for permitted sectors and within sectoral caps
8.	Taxation	Both are treated at par. However, certain benefits are activity or location based.	