Companies (Particulars of Employees) Rules, 1975

1A. Application-
These rules shall apply to such employees whose remuneration is :-
(a) not less than rupees three lakh per financial year, for the purpose of sub-clause (i) of clause (a) of sub-section (2A); and
(b) not less than rupees twenty five thousand per month, for the purposes of sub-clause (ii) of clause (a) of sub-section (2A).

Particular of employees.-The statement to be included in Board's report under sub-section (2-A) of section 217 of the Companies Act, 1956 (1 of 1956), shall also contain the following particulars, namely :-
(a) Designation of the employee.
(b) Remuneration received.
(c) Nature of employment, whether contractual or otherwise.
(d) Other terms and conditions.
(e) Nature of duties of the employee.
(f) Qualifications and experience of the employee.
(g) Date of commencement of employment.
(h) the age of the employee.
(i) the last employment held by such employee before joining the company.
(j) the percentage of equity shares held by the employee in the company within the meaning of sub-clause (iii) of clause (a) of sub-section (2A) of section 217 of the Act.