

GUIDANCE NOTES – CLIENT DETAILS

Chapter 4 of the OVS guidelines outlines the parameters for classifying an entity as a Large, Middle or Small company. The classification table is shown below for reference:

Classification		Retail or Services Industries	Wholesale Industries	Manufacturers
Large Sized Company	Equity	More than \1 bil.	More than \1 bil.	More than \1 bil.
	No. of Employees	AND More than 50	AND More than 100	AND More than 300
Medium Sized Company	Equity	Between \10 mil. and \1 bil.	Between \30 mil. and \1 bil.	Between \100 mil. and \1 bil..
	No. of Employees	AND More than 50	AND More than 100	AND More than 300
Small Sized Company	Equity	Less than \10 mil.	Less than \30 mil.	Less than \100mil.
	No. of Employees	OR Less than 50	OR Less than 100	OR Less than 300