

	Turnover	Total Assets	Average Employees	Comments
Small Companies	<p>Not exceed 12m</p> <p>Previously: 8.8m</p>	<p>Not exceed 6m</p> <p>Previously: 4.4m</p>	<p>≤50</p>	<p>Must not meet the provisions of Schedule 5, be a PIE, Credit or Insurance companies, or be admitted to a regulated market of any Member State (i.e.: ineligible entity).</p>
Micro Companies	<p>Not exceed 700,000</p>	<p>Not exceed 350,000</p>	<p>≤10</p>	<p>Must qualify as a Small Company; not prepare or be part of a set of consolidated financial statements, not be an investment or financial holding undertaking.</p>
Medium Companies	<p>Not exceed 40m</p> <p>Previously: 20m</p>	<p>Not exceed 20m</p> <p>Previously: 10m</p>	<p>≤250</p>	<p>Not to be an ineligible entity.</p>