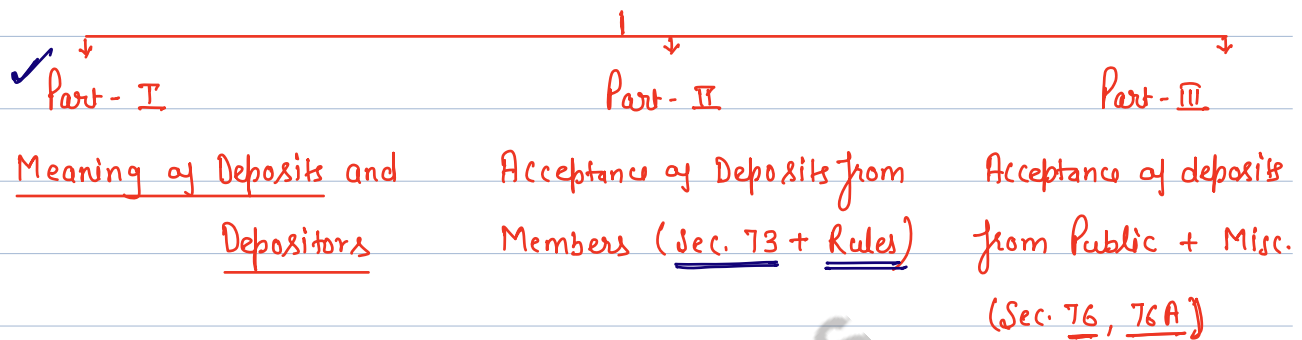


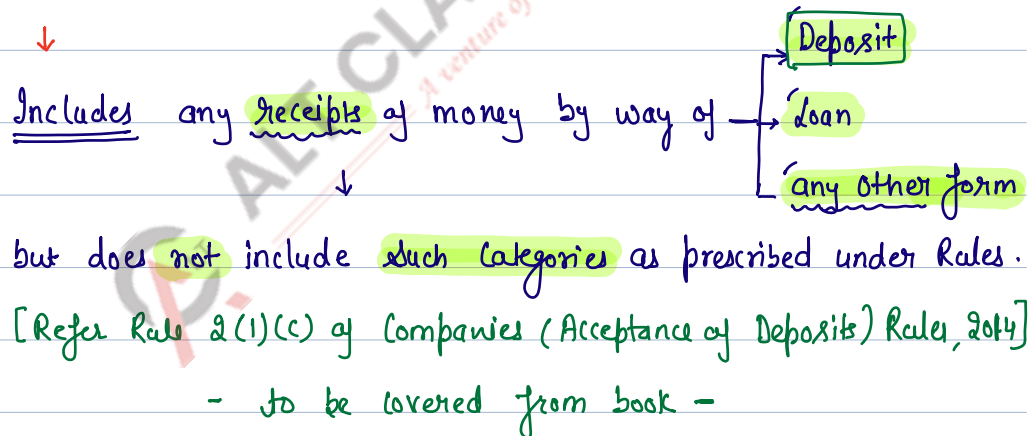
## Chapter - 5 "Acceptance of Deposits"

[Chapter V of Companies Act, 2013 - Secs. 73-76A]

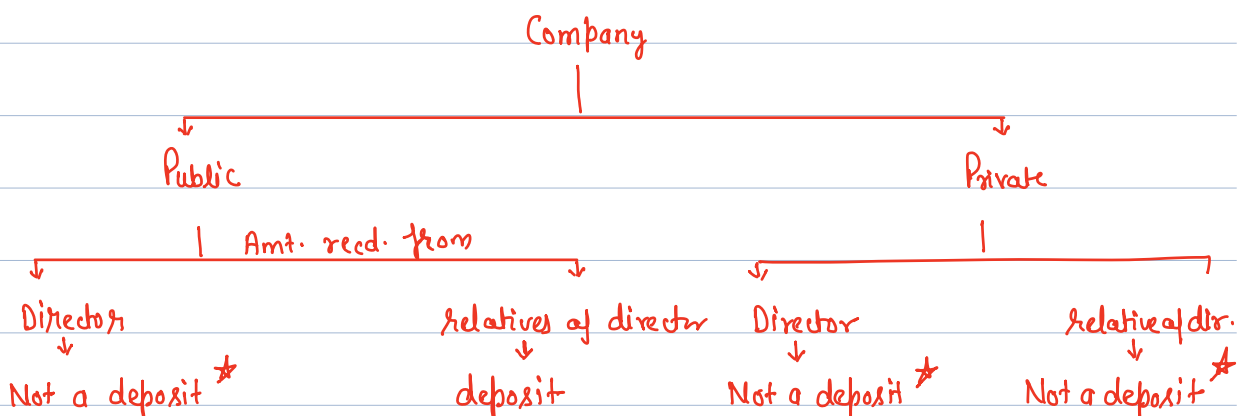
+ Companies (Acceptance of Deposits) Rules, 2014



(i) Meaning of Deposit: Sec. 2(31)



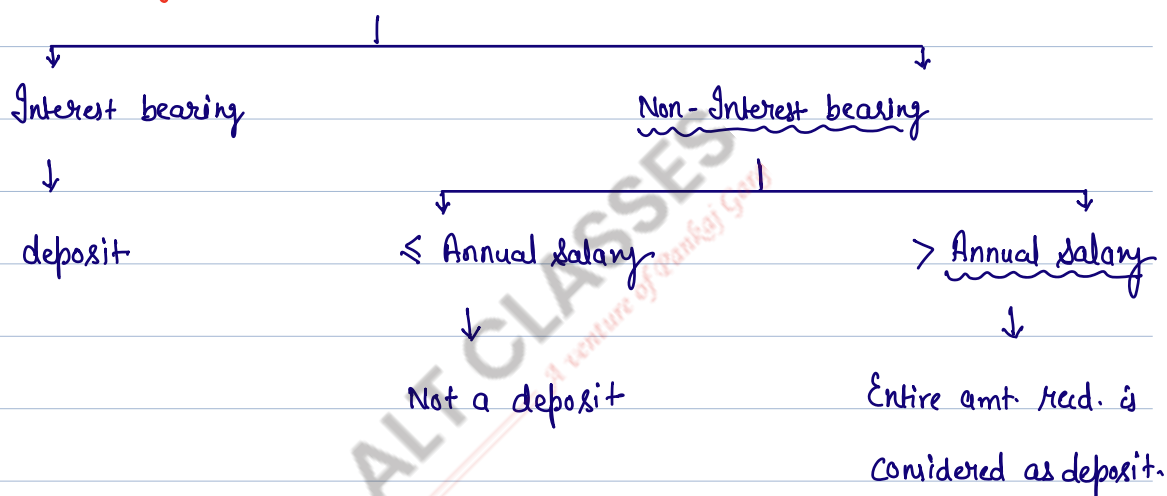
Deposits from Directors | relatives:



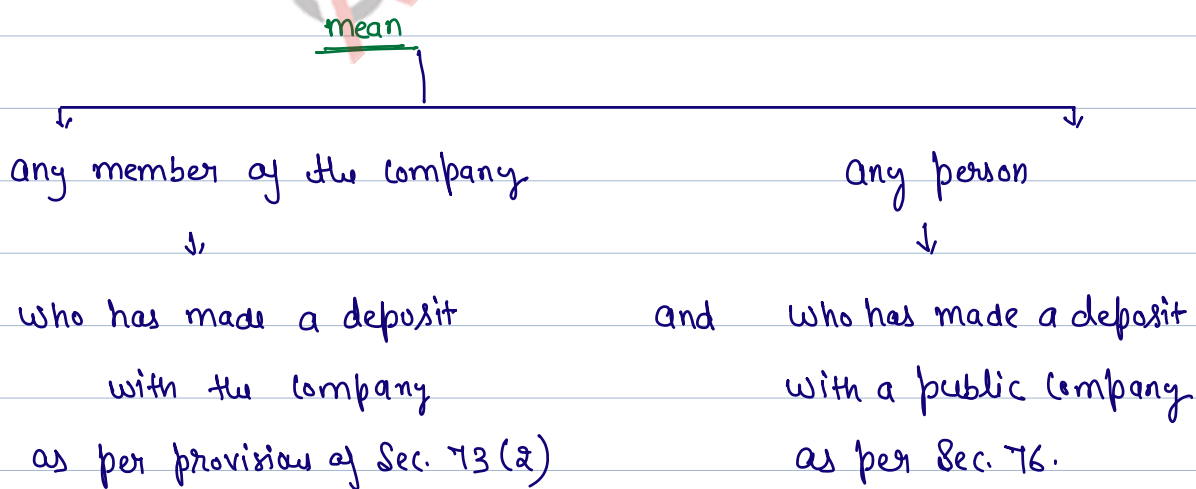
\* Written declaration

- Deb<sup>n</sup> / Bonds:
- (i) Secured deb<sup>n</sup> → First charge / Pari passu charge on assets of Co.
  - (ii) Convertible deb<sup>n</sup> → within 10 years.
  - (iii) Non convertible deb<sup>n</sup>, no charge, but listed on Recognised S.E.
    - are not considered as deposits.

Security deposit from Employee:



(ii) Meaning of Depositor: [Rule 2(1)(d)]



H.w.: written practice of Questions asked in Nov. 19 and July 21.