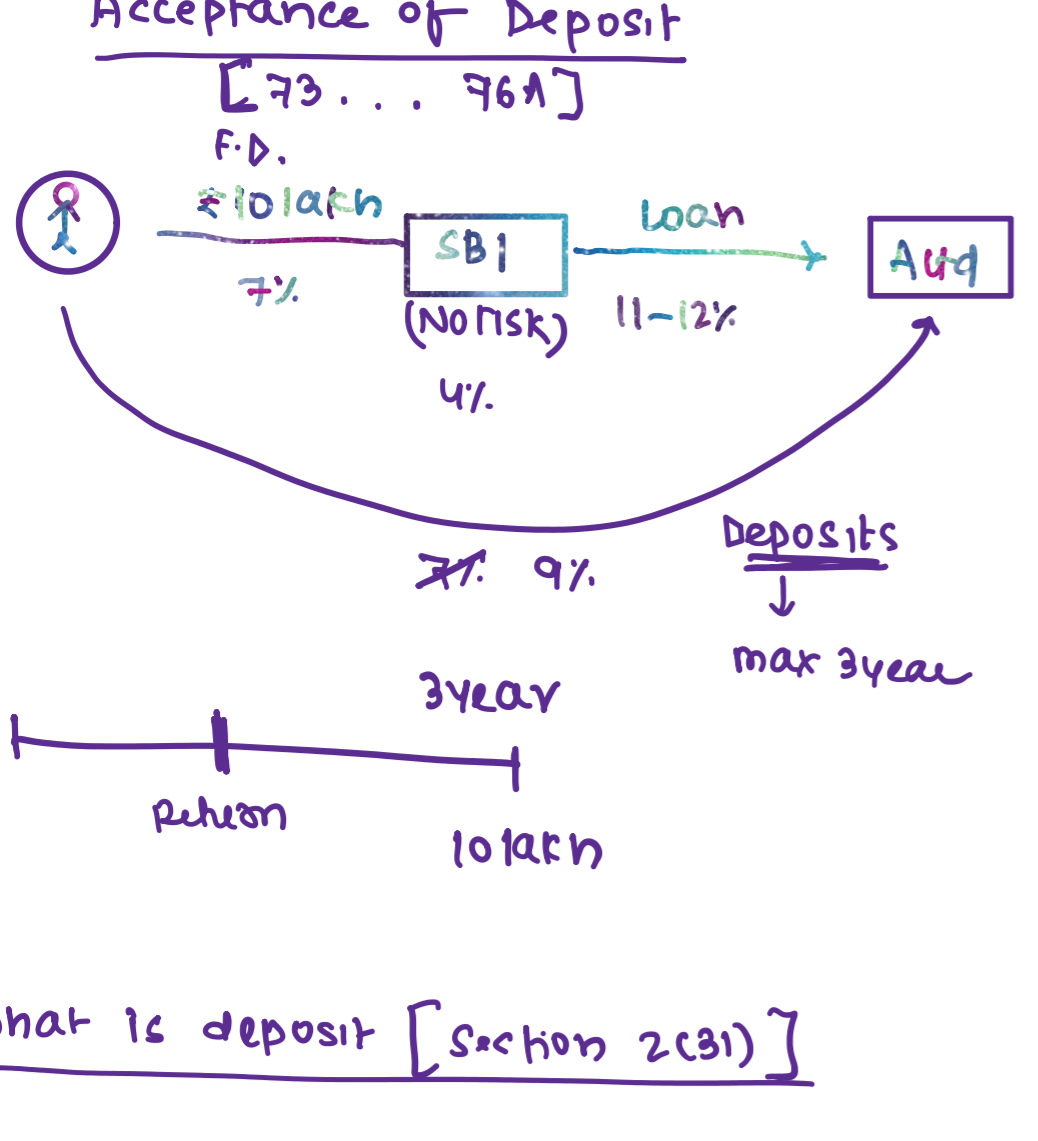


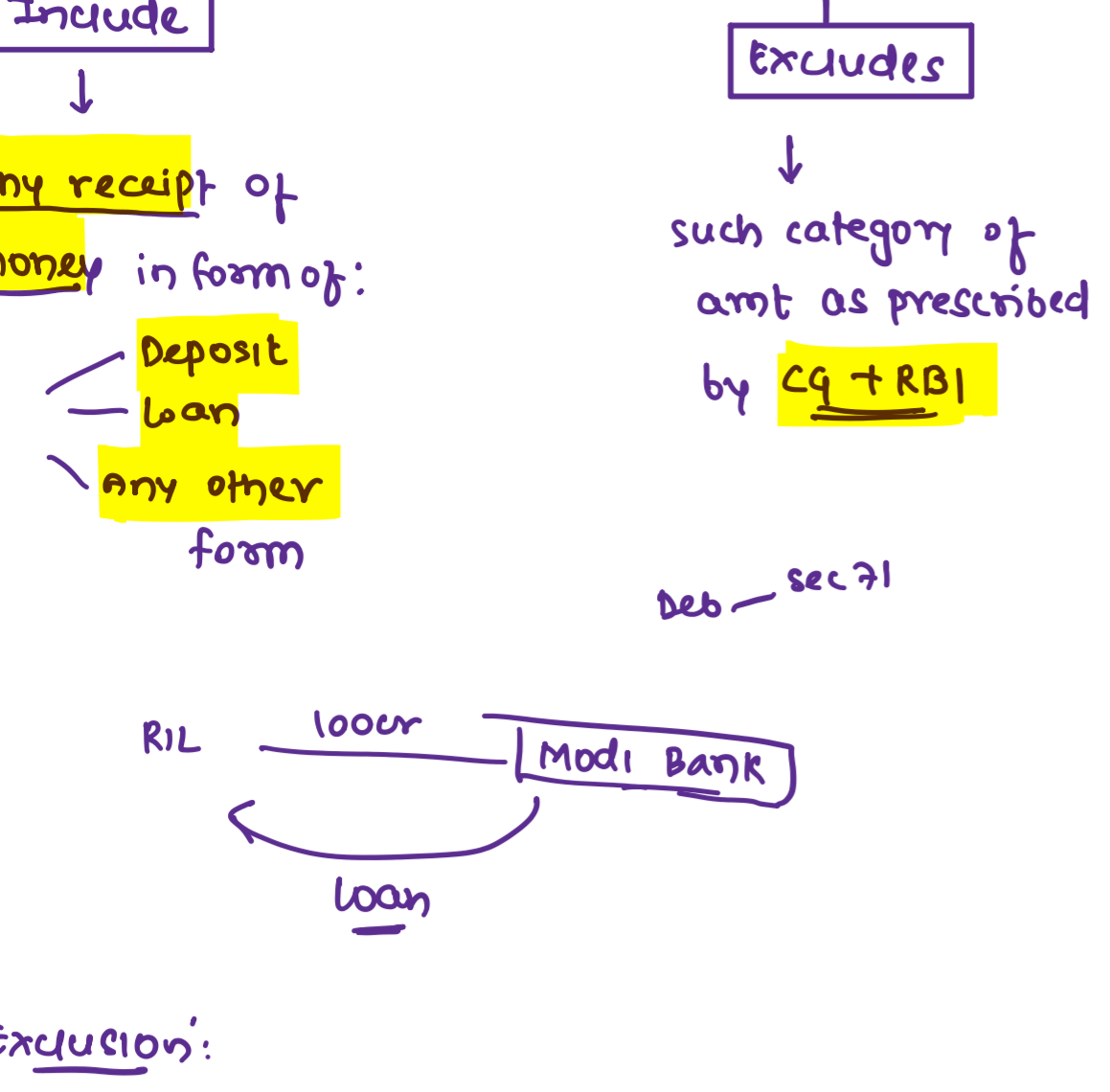
Lecture 5.1

- ① Preliminary
- ② Incorporation
- ③ SC Prospectus



Debit  
Deposit

What is deposit [Section 2(e)]

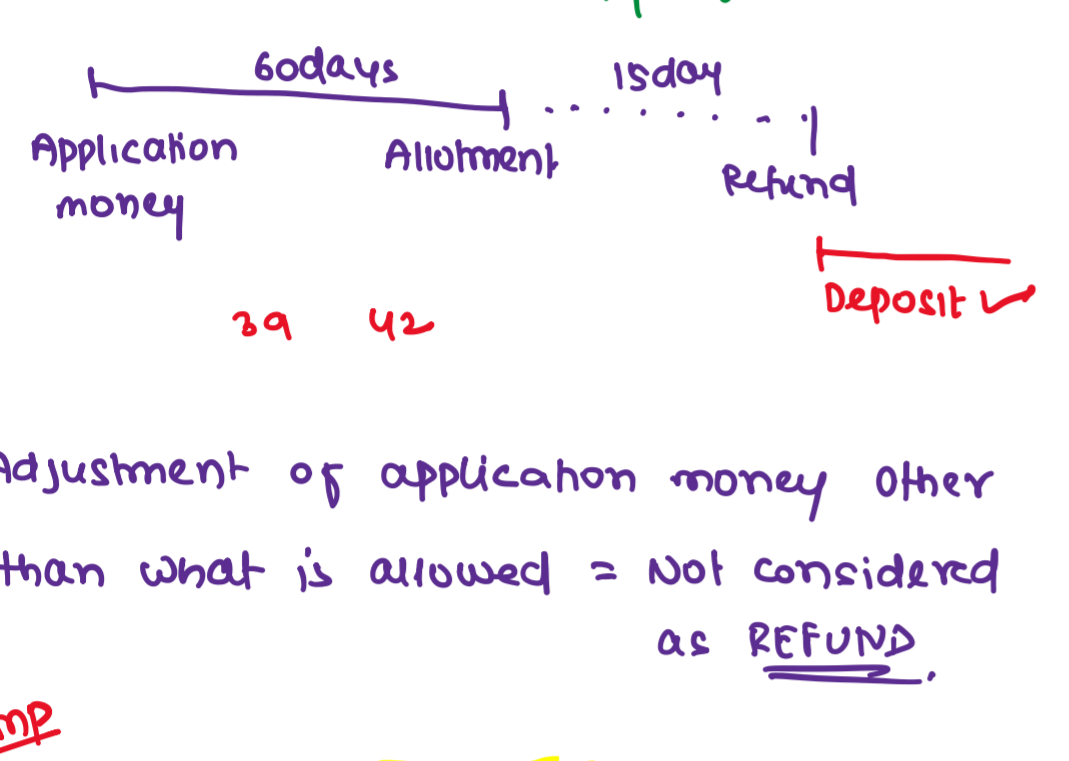


Exclusion:

Rule 2 of Companies (Acceptance of Deposit by Company) Rules, 2014

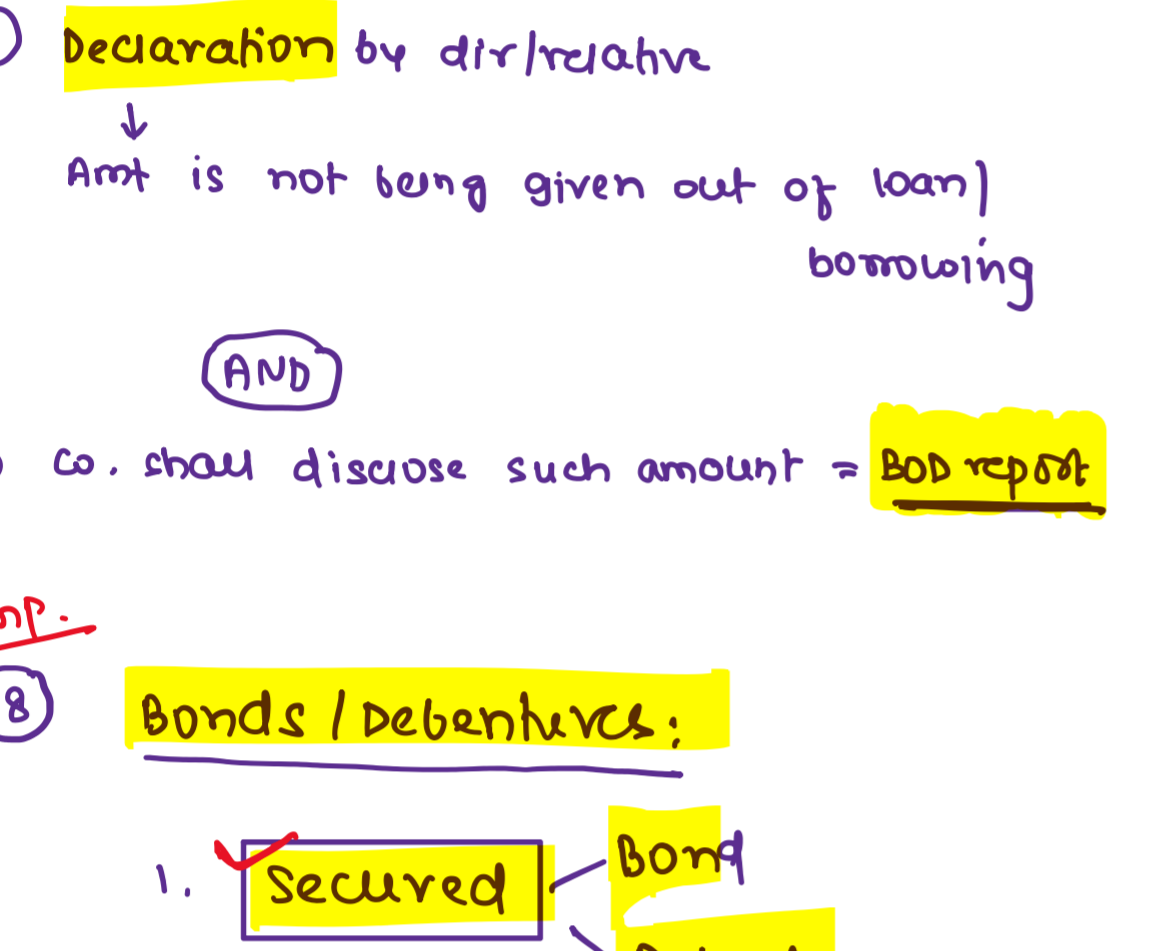
- ① money received from Govt. (CG, SG, local authority)
- ② Foreign source (Foreign Govt, Foreign bank, Multilateral financial institutions (eg. World Bank))
- ③ Banking co. (SB) or subsidiary or public financial institution (NBFCs etc.)
- ④ Issue of commercial paper
- ⑤ inter-corporate loan (Adani to RIL loan)

Application money:



Adjustment of application money other than what is allowed = Not considered as REFUND.

7. Loan from directors

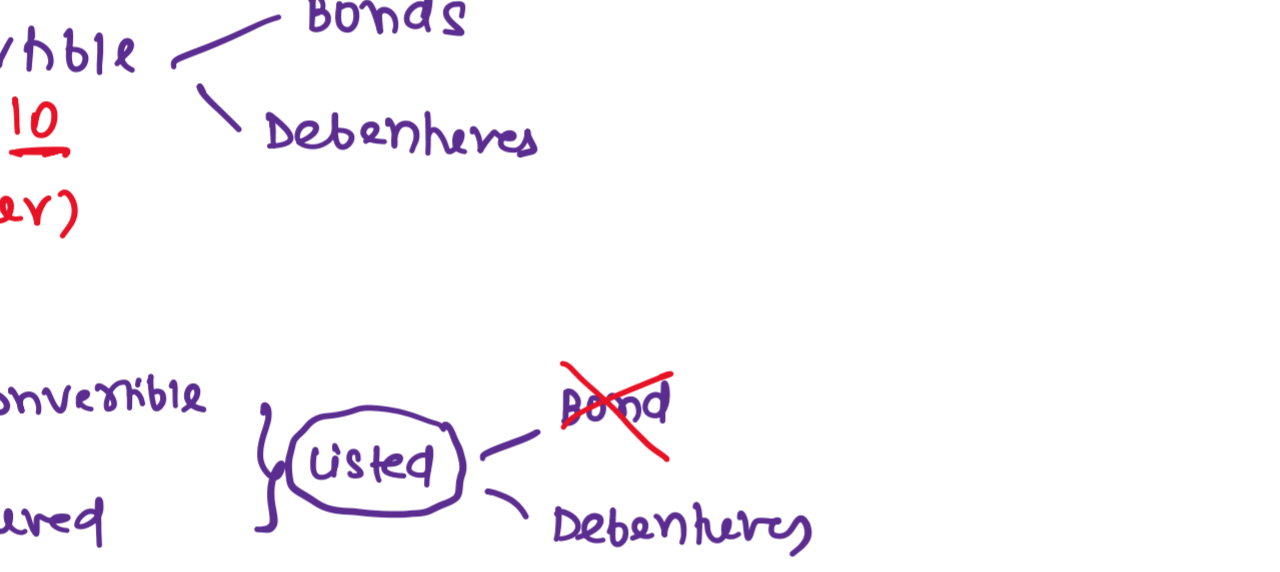


- ① Declaration by dir/relative (Amt is not being given out of loan borrowing)
- ② Co. shall disclose such amount = Bob report



8. Bonds / Debentures:

- 1. Secured Bond / Debenture (First charge or Pari passu charge)
  - ① Govt
  - ② FS
  - ③ Banks
  - ④ CP
  - ⑤ OCL
  - ⑥ Application
  - ⑦ Director
  - ⑧ Bonds / Debenture
- 2. Convertible (within 10 years)
- 3. Non-convertible + unsecured (Unlisted Bond / Debenture)
  - ① Govt
  - ② Foreign
  - ③ Bank
  - ④ CP
  - ⑤ ICL
  - ⑥ Application
  - ⑦ Director
  - ⑧ Bond / Debenture
- 4. Security deposit (not interest bearing) (Employees Amount: Annual salary)
- 5. Non interest bearing deposit (Held in Trust)



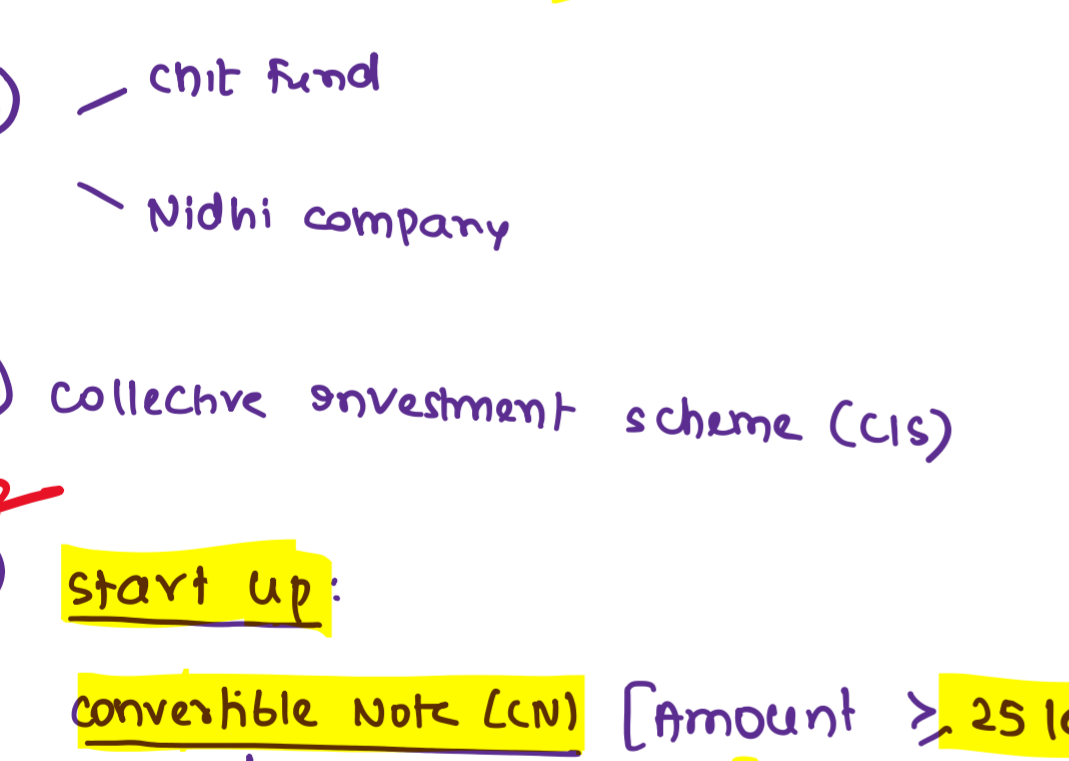
- ① Govt
- ② Foreign
- ③ Bank
- ④ CP
- ⑤ ICL
- ⑥ Application
- ⑦ Director
- ⑧ Bond / Debenture
- ⑨ s-deposit
- ⑩ Trust
- 11. Chit / Nidhi
- 12. Promotor
- 13. Chit / Nidhi
- 14. CIS
- 15. Start up
- 16. Bank

11. In ordinary course of business (OCOB)

- G (i) Advance - supply (Goods / Services) - 365 days
- I (ii) Advance - consideration for immovable property
- P (iii) security deposit - performance of contract
- C (iv) Advance - supply (capital goods (long term projects))
- S (v) Advance for future services - warranty period - 5 years or common business practice
- Y (vi) Advance - received and approved by Sectorial regulation
- P (vii) Advance - subscription or publication (Print / E-mode)



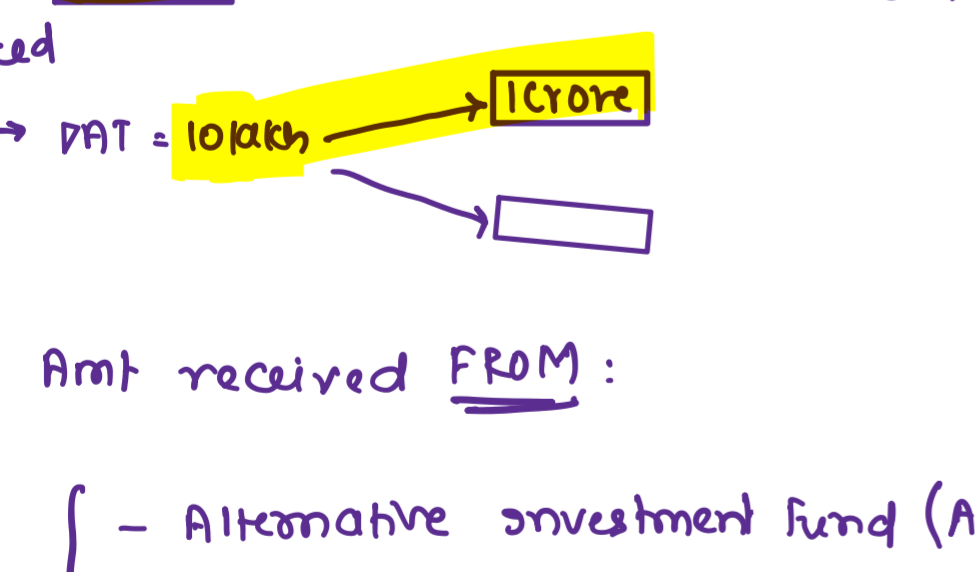
12. Promoters / relatives:



- 13. Chit fund
- 14. Nidhi company
- 15. Collective investment scheme (CIS)

15. Start up:

Convertible Note (CN) [Amount ≥ 25 lakh] within 10 years



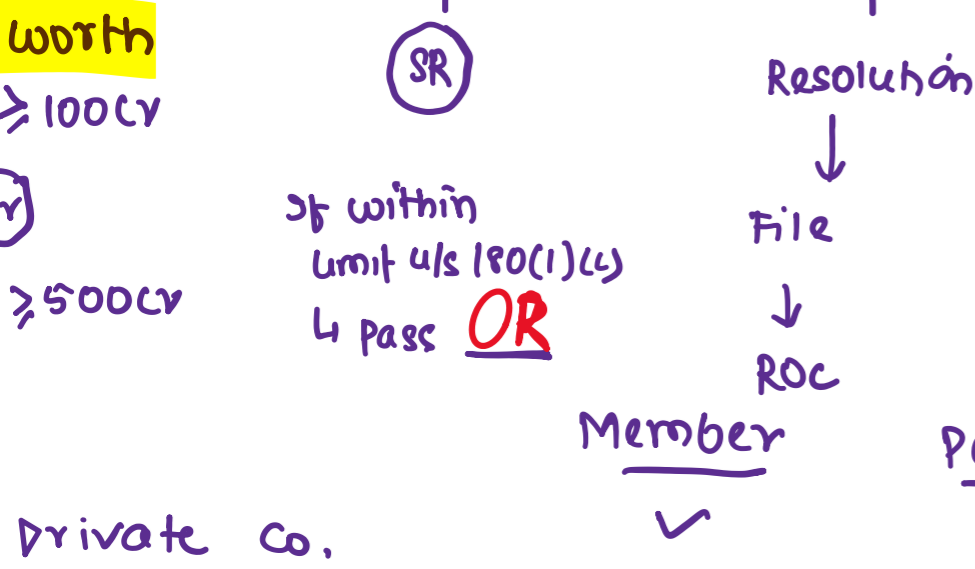
16. Amt received FROM:

- Alternative investment fund (AIF)
- Venture Capital fund (VCF)
- SVIT - Infrastructure Inv. Trust
- REIT - Real Estate Investment Trust
- Mutual funds (MF)

9:23

- 1. Govt
- 2. Foreign
- 3. Bank
- 4. CP
- 5. OCL
- 6. Application
- 7. Director
- 8. Bond / Debenture

- 9. OCOB
- 10. PIG
- 11. OCOB
- 12. Prom
- 13. CB/N
- 14. CIS
- 15. Start up
- 16. AIF/VCF



	Private Co.	Public Co.
members	Yes	No
Public	Yes	No (Except Eligible Public Co.)

Eligible Public Co (EPC) means:

