

# Redefining New Normal: A Comprehensive Checklist on Companies Act

A compilation of checklists by research empanelled professionals



**THE INSTITUTE OF  
Company Secretaries of India**

**भारतीय कम्पनी सचिव संस्थान**  
IN PURSUIT OF PROFESSIONAL EXCELLENCE  
Statutory body under an Act of Parliament  
(Under the jurisdiction of Ministry of Corporate Affairs)

Centre for  
Corporate  
Governance,  
Research &  
Training

## **“Dynamism is a function of change”**

These words of Hilary Clinton seem to perfectly befit the moment, the present times, the uncertainty entailing and the measures and counter initiatives undertaken by all of us as individuals, as professionals and even as professional bodies & institutions in this regard.

With the Government introducing and launching initiatives like the Aatmanirbhar Bharat, the role of professionals, especially Governance Professionals has heightened, now more than ever.

Understanding the need for dedicated support structure in place for the Company Secretaries to perform their duties and responsibilities with diligence and ensure compliance across the length and breadth of India Inc., the Institute has undertaken a novel initiative in this regard.

The ICSI-Centre for Corporate Governance, Research and Training (ICSI-CCGRT) has developed a unique e-bulletin under the aegis of **‘Redefining New Normal: A Comprehensive Checklist on Companies Act’**. The intent of the publication is to serve as a ready reckoner for the Governance Professionals in dispensing with their responsibilities.

We would like to acknowledge the efforts of the team of researchers at ICSI-CCGRT and Dr. K S Ravichandran for guiding the team in the completion of this task. We would also like to place on record our appreciation towards the team at ICSI-CCGRT and ICSI-COE (Hyderabad) led by Dr. Trupti Amit Karkhanis and Dr. Sapna Malhotra respectively for their dedicated efforts in compilation and presenting of this publication as well as the members of the review team comprising professional from across the nation.

The e-publication will be released on a Chapter-wise basis in the days to follow and the entire book compiling all checklists will be released on the occasion of Independence Day. The compiled single volume will be published and offered to CS fraternity members.

The checklist will be available at the ICSI-CCGRT research initiative portal <https://www.icsi.edu/ccgrt/research-initiatives-2/>.

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The ICSI

**Checklist for Chapter on Acceptance of Deposits by Companies**  
**(Chapter – V of the Companies Act, 2013)**

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**Notes:**

1. This checklist is applicable only to private and public companies with share capital incorporated for profit making objectives.
2. This checklist is purely based on provisions of the 2013 Act and rules thereto. It does not include any reference to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 or any other law or rules and regulations that may apply to the subject matter of Chapter V of the 2013 Act.
3. This checklist is intended to serve a ready referencer for company secretaries in employment as well as those in practice. In other words, it is to be applied by persons who are qualified members of the Institute of Company Secretaries of India (ICSI).
4. This checklist takes into account amendments to the provisions and rules upto 26<sup>th</sup> Aug 2020.
5. While every care has been taken to incorporate all the applicable provisions and the rules falling with the subjects covered by Chapter V, it is possible that a particular aspect or point has not been factored. Hence, if any reader brings anything to be incorporated in this checklist or modified or varied, it may be brought to the knowledge of CCGRT of ICSI for consideration and necessary action as may be desirable.
6. This checklist is not intended to serve as a fool proof document to insulate members from any professional liability. Members are required to apply the same with due diligence and care as is expected of professionals.
7. For the purpose of classifying companies to meet different exemptions and relaxations as per Exemption notifications and the Rules, companies have been put under 6 buckets as could be seen from the Class of Company Code.

**Legends**

- Companies Act, 2013 – the 2013 Act
- Companies (Acceptance of Deposit) Rules, 2014 – Rule – the Rules
- Registrar of Companies – ROC
- Reserve Bank of India – RBI
- National Company Law Tribunal – NCLT
- Non-Banking Financial Companies – NBFCs
- Non-Banking Financial Companies Acceptance of Public Deposits (Reserve Bank) Directions, 1998 – 1998 Directions

### Class of Company Code

- All Private Companies –PVC
- Unlisted Public Company [other than EC & IFSC Public Company] –PC
- Eligible Companies – EC – Listed or unlisted Public company with Net worth not less than 100 Crore or turnover not less than 500 Crore.
- Exempted Private Company – EPC – A PVC which is a start up in relation to which a period of 5 years from the date its incorporation has not yet elapsed or a PVC which is not an associate or a subsidiary of any other company and its borrowings from banks or financial institutions or any body corporate is less than twice its paid up share capital of Rs.50 Crores or whichever is lower, provided such a company has not defaulted in the repayment of its borrowings subsisting at the time of accepting deposits under s. 73 of the 2013 Act. Maximum limit in respect of deposits to be accepted from members being 100% of aggregate of the paid up share capital, free reserves and securities premium account shall not apply to EPC.
- IFSC Public Company – An unlisted public company which is licensed to operate by the Reserve Bank of India or the Securities and Exchange Board of India or the Insurance Regulatory and Development Authority of India from the International Financial Services Centre located in an approved multi services Special Economic Zone set-up under the Special Economic Zones Act, 2005 (28 of 2005) read with the Special Economic Zones Rules, 2006.
- Government Company – GC - "Government company" means any company in which not less than fifty-one per cent of the paid-up share capital is held by the Central Government, or by any State Government or Governments, or partly by the Central Government and partly by one or more State Governments, and includes a company which is a subsidiary company of such a Government company. [Explanation - For the purposes of this clause, the "paid up share capital" shall be construed as "total voting power", where shares with differential voting rights have been issued.]
- All the above classes of Companies –AC

### Activity Code

- Data Collection Question –DCQ
- Audit Question -AQ

The Concise Checklist for Chapter V (Sections 73 to 76A)

Sl. No.	Provision Code	Class of Company Code	Activity Code	Question	Source Documents
1.	Section 73(2(a) to 73(2(e) r/w Notification No. GSR 464(E) dated 05 <sup>th</sup> June 2015, GSR 583(E) dated 13 <sup>th</sup> Jun 2017, GSR 08(E) dated 4 Jan 2017 and the Rules	AC	DCQ	Check whether the company is a PVC or EPC or UPC or IFSC Public Company or EC?	Audited financial statements and other corporate records
2.	Rule 2(1)(c) of the Rules	AC (other than companies to which Rules do not apply as per Rule 1(3) of the Rules)	AQ	Check if the company has accepted or received any amounts as loans or by whatever name called that are not considered as deposits and check in relation to each such item whether the company has complied with conditions thereto?	Audited financial statements Minutes of Meetings of Board and Members Other records of the company including contracts and arrangements
3.	Section 73(2(f)) r/w Notification GSR No.583(E) dated 13 <sup>th</sup> June 2017 r/w , GSR 583(E) dated 13 <sup>th</sup> Jun 2017 r/w first proviso under Rule 3(3) of the Rules	PVC other than EPC	AQ	Check if the company has accepted deposits from its members (together with deposits outstanding to its members) within 100% of the aggregate of its paid up share capital, free reserves and securities premium account. Check if such company has complied with agreed terms for accepting deposits from its members. Check if that company has filed the return with ROC.	Audited financial statements Minutes of Meetings of Board Register of Members Register of Charges

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4.	Section 73(2) r/w Notification GSR No.464 (E) dated 05 <sup>th</sup> June 2015, GSR 583(E) dated 13 <sup>th</sup> Jun 2017, GSR 1172(E) dated 19 <sup>th</sup> September, 2017 r/w second proviso under Rule 3(3) of the Rules	EPC	AQ	<p>Check if the company that has accepted deposits from its members (together with deposits outstanding to its members) exceeding 100% of the aggregate of its paid up share capital, free reserves and securities premium account is an EPC and in that case also Check if such company has complied with agreed terms for accepting deposits from its members.</p> <p>Check if the company filed the requisite return with ROC</p>	<p>Audited financial statements</p> <p>Notices and Minutes of Meetings of Board and Members</p> <p>Other statutory records of the company relating to Deposits Register of Members Records filed with ROC Register of Deposits</p>
5.	Section 73(2) r/w Notification GSR No.08(E) dated 04 <sup>th</sup> Jan 2017 r/w first proviso under Rule 3(3) and 4 of the Rules	IFSC Public Company	AQ	<p>Check if the company has accepted deposits from its members (together with deposits outstanding to its members) within 100% of the aggregate of its paid up share capital, free reserves and securities premium account.</p> <p>Check if such company has complied with agreed terms for accepting deposits from its members.</p> <p>Check if the IFSC Public Company has filed the requisite return with ROC</p>	<p>Audited financial statements</p> <p>Minutes of Meetings of Board Register of Charges Register of Members</p>
6.	Section 73(2) and Rule 3(3) & 4 of the Rules	AC [other than PVC and IFSC Public Company]	AQ	<p>Check if the company has accepted deposits from its members together with amount of other deposits outstanding only within the maximum limit of 35% of the aggregate of the paid up share capital, free reserves and securities premium account;</p> <p>Check if the company has obtained prior consent of its members at a general meeting by a special or ordinary resolution, as the case may be, for accepting deposits from members</p>	<p>Audited financial statements</p> <p>Notices and Minutes of Meetings of Board and Members</p> <p>Other statutory records of the company relating to Deposits Register of Members Records filed with ROC Register of</p>

				<p>Check if it has complied with the conditions prescribed in Section 73(2(a)) to 73(2(e)) of the 2013 Act and if secured, Section such as</p> <p>If the company has invited deposits from its members, check if it has issued a circular to all its members in form DPT.1 attaching thereto the certificate of its auditors as per second proviso to Rule 4(1) of the rules.</p> <p>Check if it has issued public advertisement in English and Vernacular Language in Form DPT.1?</p> <p>Check if the company has uploaded the Circular in its website, if any.</p> <p>Check if the Circular has been issued with the approval of and on the authority and in the name of the Board of Directors of the company;</p> <p>Check if the company has delivered a copy of the circular to ROC for registration not less than 30 days before the date of issue and further check if the circular so delivered has been signed by a majority of the directors who have been authorised for the said purpose by the Board when it approved the issue of said Circular</p> <p>Check if the company has accepted deposits from its members even after the expiry of the validity of the said Circular? 73(2(f))</p>	Deposits
7.	Sections 73(2) and 76	EC	AQ	Check if the company has accepted deposits from its	Audited financial

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	r/w 2(1)(e) and 3(4)(a) of the Rules			<p>members (together with deposits outstanding to its members) is within 10% of the aggregate of its paid up share capital, free reserves and securities premium account.</p> <p>Check if the company has obtained prior consent of its members at a general meeting by a special or ordinary resolution, as the case may be, for accepting deposits from public</p> <p>Check if it has complied with the conditions prescribed in Section 73(2(a)) to 73(2(e)) of the 2013 Act and if secured, Section 73(2(f)).</p>	<p>statements of Minutes of Meetings of Board and Members Register of Members Records filed with ROC Register of Deposits</p>
8.	Sections 76 r/w 2(1)(e) and 3(4)(b) of the Rules	EC	AQ	<p>Check if the company has accepted deposits from persons other than its members (together with deposits outstanding to its public) is within 25% of the aggregate of its paid up share capital, free reserves and securities premium account</p> <p>Check if the company has obtained prior consent of its members at a general meeting by a special or ordinary resolution, as the case may be, for accepting deposits from public</p>	<p>Audited financial statements Notices and Minutes of Meetings of Board and Members Other statutory records of the company relating to Deposits Register of Deposits Records filed with ROC</p>
9.	Section 76 r/w Rule 3(5)	GC	AQ	<p>Check if the company has accepted deposits from persons other than its members within 35% of the aggregate of its paid up share capital, free reserves and securities premium account.</p>	<p>Audited financial statements Notices and Minutes of Meetings of Board and Members Other statutory records of the company relating to Deposits</p>



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					Register of Deposits Records filed with ROC
10.	Section 73 and 76 r/w Rule 3(1) of the Rules	AC	AQ	<p>Where the company has accepted or renewed any deposits from its members or being an Eligible Company from persons other than members, whether secured or otherwise, check if the deposits are repayable on demand or upon receiving a notice within a period of less than 6 months or more than 36 months from the date of acceptance or renewal of such deposit.</p> <p>Check if the company has, for the purpose of meeting any of its short-term requirements of funds, accepted or renewed any deposits repayable within 6 months from the date of such deposit or renewal, as the case may be and in such a case further check if the following conditions have been fulfilled:</p> <p>(a) such deposits do not exceed 10% of the aggregate of the Paid-up share capital, free Reserves and securities premium account of the company, and</p> <p>(b) such deposits are repayable not earlier than 3 months from the date of such deposits or renewal thereof.</p>	Audited Financial Statements Details of such Deposits if any Register of Deposits Details of Renewal of Deposits Minutes of Meetings of Board
11.	Section 73 and 76 r/w Rule 3(2) of the Rules	AC	AQ	<p>Where a company has accepted deposits from its members or Eligible company has accepted deposits from persons other than members, whether secured or otherwise, check if any such deposits are in joint names of more than 3</p>	Register of Deposits

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				persons.	
12.	Section 73(3) and (4) of the 2013 Act	AC	AQ	Check if the company has repaid its deposits entirely together with interest thereon on time as per agreed terms; Where any depositor has applied to NCLT and NCLT has issued any order directing the company to pay any sum due or any amount for the loss or damage incurred by such applicant, check if the company has complied with any such order	Register of Deposits Minutes of Meetings of Board Audited Financial statements Orders of NCLT Proof of Compliance of any such order of NCLT
13.	Section 73 and 76 r/w Rule 3(6) of the Rules	AC	AQ	Check if the company that has accepted deposits has paid interest or brokerage in excess of the rates prescribed by RBI for NBFCs	Audited financial statements Notices and Minutes of Meetings of Board and Members Other statutory records of the company relating to Deposits Register of Deposits Records filed with ROC Books of Account showing interest or brokerage paid any
14.	Section 73 and 76 r/w Rule 3(7) of the Rules	AC (other than companies to which Rules do not apply as per Rule 1(3) of the Rules)	AQ	Check if the company that has accepted deposits has reserved any right to alter terms and conditions of deposits or deposit trust deed to the prejudice or disadvantage of the depositors.	Notices and Minutes of Meetings of Board Other statutory records of the company relating to Deposits Register of Deposits
15.	Section 76 r/w Rule 3(8) of the Rules	EC	AQ	Check if the company obtained credit rating at least once a year and further check if the company has	Reports from any of the approved Credit

				<p>filed a copy of the rating with ROC together with the return in DPT.3</p> <p>Check if the credit rating is not below the minimum investment grade rating or other specified credit rating for fixed deposits as specified in the 1998 Directions</p>	<p>Agencies as specified for NBFCs in terms of the 1998 Directions issued by RBI</p> <p>Audited financial statements</p> <p>Notices and Minutes of Meetings of Board</p> <p>Records filed with ROC</p>
16.	Section 73[2(f)] and 76 r/w Rule 7 of the Rules	AC (other than companies to which Rules do not apply as per Rule 1(3) of the Rules)	AQ	<p>If the company has invited secured deposits, check if the company has appointed a trustee for the depositors and check if the trustee suffers any disqualification and further check if the trustee has given his written consent for acting as such and whether the company has executed a deposit trust deed in form DPT.2 at least 7 days before issuing the circular for inviting such deposits.</p>	<p>Audited financial statements</p> <p>Notices and Minutes of Meetings of Board in which trustee has been appointed</p> <p>Consent of the Trustee</p> <p>Declaration if any of the Trustee that he has not suffered any disqualification specified in Rule 7(3)</p> <p>Executed Deposit Trust Deed</p> <p>Records filed with ROC</p> <p>Register of Deposits</p> <p>Register of charges</p>
17.	Section 73 and 76 r/w Rule 7 of the Rules	AC (other than companies to which Rules do not apply as per Rule 1(3) of the Rules)	AQ	<p>Where the company has accepted secured deposits, check if the company has at any time removed the trustee before expiry of term and if so whether such removal has been approved with the consent of all the directors present at the meeting and if the company</p>	<p>Notices and Minutes of Meetings of Board in which trustee has been appointed or removed</p>

				has independent directors, check if at least one independent director was present at such board meeting in which the trustee has been removed.	
18.	Section 73(2) and 76 r/w Rule 6 and of the Rules	AC (other than companies to which Rules do not apply as per Rule 1(3) of the Rules)	AQ	<p>If the company has invited secured deposits, check if the security is by way of a charge on its assets as referred to in Schedule III of the 2013 Act excluding intangible assets and check if the market value of those assets is higher than the amount of such secured deposits and further check if the valuation of those assets has been done by a registered valuer.</p> <p>Where the value of the property offered to secure deposits is less than the amount of deposits supposed to be secured, check if the company terms all such deposits as “unsecured deposits” and check if it has been so quoted in every circular, form, advertisement or in any document relating to inviting or accepting deposits.</p>	Security Creation and Registration of Charges on the properties of the company Report of the Registered Valuer Audited Financial Statements Register of Deposits Notices and Minutes of Board and General Meetings Records filed with ROC
19.	Section 73 and 76 r/w Rule 9 of the Rules	AC (other than companies to which Rules do not apply as per Rule 1(3) of the Rules)	AQ	<p>Where the company has issued secured deposits and has appointed a deposit trustee, check if the trustee for the depositors has convened a meeting of the depositors upon –</p> <p>(a) requisition in writing signed by at least one-tenth of the depositors in value for the time being outstanding;</p> <p>(b) the happening of any event, which constitutes a default or which, in the opinion of the trustee for depositors, affects the interest of the depositors.</p>	Notices and Minutes of Meetings of Trustees Events of Defaults as the Trustee may have found and notified the Company as well as the Depositors in the notice calling the meeting of Depositors
20.	Sections 73 and 76 r/w	AC (other than	AQ	Check whether the acceptance/renewal of	Application form for raising

	Rule 10(1) of the Rules	companies to which Rules do not apply as per Rule 1(3) of the Rules)		deposits was made through an application form duly signed by the depositor?	deposits
21.	Sections 73 and 76 r/w Rule 10(2) of the Rules	AC (other than companies to which Rules do not apply as per Rule 1(3) of the Rules)	AQ	Check whether the application form contains a declaration by the intending depositor that the deposit is not being made out of any money borrowed by him from any other person?	Deposit Applications Register of Deposits
22.	Sections 73 and 76 r/w Rule 11 of the Rules	AC (other than companies to which Rules do not apply as per Rule 1(3) of the Rules)	AQ	Check whether the application form provides the option for nomination of a person to whom his deposits shall vest in the event of death of depositor?	Deposit Applications Register of Deposits Nominee Appointment Forms
23.	Sections 73 and 76 r/w Rule 12 of the Rules	AC (other than companies to which Rules do not apply as per Rule 1(3) of the Rules)	AQ	<p>Check whether the company has issued deposit receipts upon acceptance or renewal of a deposit within 21 days from the date of receipt of money or realization of cheque or date of renewal?</p> <p>Check whether the deposit receipt, has been signed by an officer of the company duly authorized by the Board?</p> <p>Check whether the Deposit receipt is in specified format.</p>	Sample Deposit Receipts Minutes of the Board meeting which authorises an officer of the company to sign and issue deposit receipts and renewal receipts
24.	Sections 73 and 76 r/w Rule 13 of the Rules	AC (other than EPC and a IFSC Public Company and PVC that has not accepted deposits	AQ	Check if the company, on or before the time prescribed, created a deposit in a scheduled bank towards Deposit Repayment Reserve (DRR) of an amount which at no time falls below 20% of the amount of its deposits maturing during the following financial year?	Board Resolution Bank statement Computation of the amount of its deposits maturing during the following financial year Computation of DRR

		beyond 100% of its paid up capital, free reserves and securities premium account) and (other than companies to which Rules do not apply as per Rule 1(3) of the Rules)		<p>Check whether a separate bank account has been opened specifically for depositing the amount required to be kept as deposit as DRR?</p> <p>Has such deposit been made, on or before the 30th day of April each year?</p> <p>Check if the amount deposited in DRR account utilised only for the purpose of repayment of deposits and not for any other purpose?</p>	Audited Financial Statement Register of Deposits
25.	Sections 73 and 76 r/w Rule 1(3) and Rule 14 of the Rules	AC (other than companies to which Rules do not apply as per Rule 1(3) of the Rules)	AQ	<p>Check if the company which has accepted deposits (other than companies specified in rule 1(3) of the Rules) has kept and maintained a Register of Deposits?</p> <p>Check entries therein have been duly authenticated by director or secretary of the company or by any other officer authorised by the Board?</p> <p>Check if the company has been maintaining the Register for a period of not less than 8 years from the financial year in which the latest entry has been made in that Register?</p>	Audited financial statements Notices and Minutes of Meetings of Board and Members Other statutory records of the company relating to Deposits Register of Deposits Records filed with ROC
26.	Sections 73 and 76 r/w Rule 15 of the Rules	AC (other than companies to which Rules do not apply as per Rule 1(3) of the Rules)	AQ	<p>Check whether company makes a premature repayment of deposits, on the request of the depositor after the expiry of a period of six months from the date of such deposit but before the expiry of the period for which such deposit was accepted?</p> <p>If yes, Check whether the rate of interest payable on such deposit be reduced by</p>	Books of Account Audited Financial Statements Register of Deposits

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				1% from the rate which the company would have paid had the deposit been accepted for the period unless the repayment is made for complying with the provisions of Act?	
27.	Sections 73 and 76 r/w Rule 15 of the Rules	AC (other than companies to which Rules do not apply as per Rule 1(3) of the Rules)	AQ	<p>Has the company permitted any depositor to renew his deposit, before the expiry of the period for which such deposit was accepted by the company for availing of a higher rate of interest?</p> <p>If yes, check whether the company has interest to such depositor at the higher rate if such deposit is renewed in accordance with the other provisions of these rules and for a period longer than the unexpired period of the deposit.</p>	Audited Financial Statements Register of Deposits Renewal Receipts
28.	Sections 73 and 76 r/w Rule 1(3) r/w 2(1)(c) and 16 of the Rules	AC (other than companies to which Rules do not apply as per Rule 1(3) of the Rules)	AQ	<p>Where the company has accepted any deposits from its members or Eligible Company has from other than members, by inviting or otherwise, whether secured or not, check if it has filed a return in form DPT.3 with ROC on or before the 30<sup>th</sup> June of every year containing information therein as on 31<sup>st</sup> March of that year duly audited by the auditor of the company.</p> <p>Check if the company has provided in the said form DPT.3 particulars of amounts received by way of loan or otherwise which are not considered as deposits in view of Rule 2(1)(c) of the Rules on or before the 30<sup>th</sup> June of every year containing information therein as on 31<sup>st</sup> March of that year duly audited by the auditor of the company</p>	Return of Deposits Books of Account Particulars of Amounts not considered as deposits under rule 2(1)(c) of the Rules Computation the amount of Deposits outstanding as on 31 <sup>st</sup> March of every year by the Auditors of the company
29.	Rule 2[1(c)] and 16A (3)	AC (other than GC	AQ	Check if the company has filed one time return within	Return of Deposits

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	of the Rules	and other than companies to which Rules do not apply as per Rule 1(3) of the Rules)		the prescribed time showing all the amounts outstanding against amounts or loans received that are not considered as deposits in terms of Rule 2(1)(c) of the Rules in the period of between 01 <sup>st</sup> April 2014 to 31 <sup>st</sup> March 2019	Books of Account Particulars of Amounts not considered as deposits under rule 2(1)(c) of the Rules Computation the amount of Deposits outstanding as on 31 <sup>st</sup> March of every year by the Auditors of the company
30.	Rule 2(1)(c) r/w Rule 16A(1) of the Rules	AC (other than PVC and other than companies to which Rules do not apply as per Rule 1(3) of the Rules)	AQ	Check if the company has disclosed in its financial statements particulars of deposits received from its directors	Audited financial statements Notices and Minutes of Meetings of Board and Members Other statutory records of the company relating to Deposits Register of Deposits Records filed with ROC
31.	Rule 2(1)(c) r/w Rule 16A(2) of the Rules	PVC	AQ	Check if the private company has disclosed in its financial statements particulars of deposits received from its directors or the relatives of its directors	Audited financial statements Notices and Minutes of Meetings of Board and Members Other statutory records of the company relating to Deposits Register of Deposits Records filed with ROC
32.	Sections 73 and 76 r/w Rule 17 of the Rules	AC (other than companies to which	AQ	Check whether the company has overdue deposits? Has the company paid penal interest at the rate of 18%	Audited financial statements Notices and



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		Rules do not apply as per Rule 1(3) of the Rules)		per annum for overdue period [irrespective of whether such deposits are secured or unsecured, matured and claimed but remaining unpaid]?	Minutes of Meetings of Board and Members Other statutory records of the company relating to Deposits Register of Deposits Records filed with ROC
33.	Section 74 r/w Rule 20 of the Rules	AC (other than companies to which Rules do not apply as per Rule 1(3) of the Rules)	AQ	<p>Check if the company has accepted any deposit prior to the commencement of the 2013 Act and further check if any amount out of those deposits is outstanding out of those deposits? Check if the company has filed the statement in DPT.4</p> <p>Check if the NCLT has granted extension of time in relation to repayment of those deposits?</p>	<p>Audited financial statements Notices and Minutes of Meetings of Board and Members Other statutory records of the company relating to Deposits Register of Deposits Records filed with ROC</p>