



CS EXECUTIVE

Setting Up of Business, Industrial and Labour Laws (SBILL)

Question Paper Analysis Report – 2026

Section 1: Paper Structure Overview

The paper is divided into two parts:

Part	Questions	Type	Marks	Instructions
PART-I	Q1, Q2, Q3	Case Study + Short	45	Answer ALL
PART-II	Q4 or Q4A, Q5, Q6 or Q6A	Case Study + Choice	55	Choice in Q4 & Q6

Question-wise Marks Breakdown:

Q No.	Topic / Context	Sub-Qs	Marks Each	Total
Q1	CRDI (Section 8 Company – Case Study)	5 sub-parts (a–e)	3 each	15
Q2	Mixed – MSMED, NBFC, Societies, FEMA, LLP	5 sub-parts (a–e)	3 each	15
Q3	Startup, MOA/AOA, DIN/DSC, ODI, NBFC Criteria	5 sub-parts (a–e)	3 each	15
Q4/Q4A	MFI, AOA, IT Act s.12, FEMA, HFC / OR: Entity Types, LLP, Trade License	5 sub-parts	3 each	15
Q5	NovaGen Case Study – Labour Laws (OSH Code, SS Code)	4 sub-parts (a–d)	5 each	20
Q6/Q6A	OSH s.13, IR Code (Trade Union), SS Code (PF), Child Labour / OR: Labour Codes	4 sub-parts (a–d) or (i–iv)	5 each	20



Section 2: Complete Chapter-wise Question Analysis

#	Chapter / Topic	Question(s)	Marks	Frequency	Priority
1	Section 8 Company (Companies Act, 2013)	Q1(a), Q1(b), Q1(d)	9	HIGH	MUST PREPARE
2	SPICe+ / INC 32 & Company Incorporation Process	Q1(b)	3	MEDIUM	IMPORTANT
3	MSMED Act, 2006 (MSME / Appointed Day)	Q2(a)	3	MEDIUM	IMPORTANT
4	NBFC – Scale-Based Regulatory Framework (RBI)	Q2(b), Q3(e)	6	HIGH	MUST PREPARE
5	Societies Registration Act, 1860	Q2(c)	3	MEDIUM	IMPORTANT
6	FEMA – Branch Office / Remittance of Profit	Q2(d)	3	MEDIUM	IMPORTANT
7	LLP – Liability of Partners / Fraud (LLP Act, 2008)	Q2(e)	3	MEDIUM	IMPORTANT
8	Startup India / DPIIT Recognition	Q3(a)	3	HIGH	MUST PREPARE
9	MOA & AOA – Preparation, Stamping, Signing, Filing	Q3(b)	3	HIGH	MUST PREPARE
10	DIN & DSC (Director Identification Number)	Q3(c)	3	MEDIUM	IMPORTANT
11	Overseas Direct Investment (ODI) – FEMA	Q3(d)	3	MEDIUM	IMPORTANT
12	Bridge Round Funding (Startup Finance)	Q1(c)	3	LOW	GOOD TO KNOW
13	Micro Finance Institutions (MFI) – Characteristics	Q4(a)	3	MEDIUM	IMPORTANT
14	Articles of Association – Precautions while Drafting	Q4(b)	3	HIGH	MUST PREPARE
15	Income Tax Act s.12 – Trust / Society Exemptions	Q4(c)	3	MEDIUM	IMPORTANT
16	Foreign Financial Business Collaborations	Q4(d)	3	LOW	GOOD TO KNOW
17	Housing Finance Company (HFC) – Benefits	Q4(e)	3	LOW	GOOD TO KNOW
18	Business Entity Selection – Pvt Ltd to Public Ltd conversion	Q4A(i), Q4A(ii)	6	HIGH	MUST PREPARE
19	Limited Liability – LLP Structure	Q4A(iii)	3	HIGH	MUST PREPARE
20	Project Office – Foreign Company in India (FEMA)	Q4A(iv)	3	MEDIUM	IMPORTANT
21	Trade License – Significance	Q4A(v)	3	LOW	GOOD TO KNOW



#	Chapter / Topic	Question(s)	Marks	Frequency	Priority
22	OSH Code 2020 – Women in Hazardous Establishments	Q5(a), Q5(b)	10	HIGH	MUST PREPARE
23	Code on Social Security 2020 – Maternity & Creche	Q5(c), Q5(d)	10	HIGH	MUST PREPARE
24	OSH Code 2020 – Employee Duties (Section 13)	Q6(a)	5	HIGH	MUST PREPARE
25	Industrial Relations Code 2020 – Trade Union Registration (Section 6)	Q6(b)	5	HIGH	MUST PREPARE
26	Code on Social Security 2020 – Provident Fund / Co-operative Society	Q6(c)	5	HIGH	MUST PREPARE
27	Child & Adolescent Labour Act 1986 – Working Hours / Night Shift	Q6(d)	5	HIGH	MUST PREPARE
28	New Labour Codes – Need & Objectives	Q6A(i)	5	HIGH	MUST PREPARE
29	Apprentices Act 1961 – Qualifications & Contractual Formalities	Q6A(ii)	5	MEDIUM	IMPORTANT
30	POSH Act 2013 – Internal Committee Interim Measures	Q6A(iii)	5	HIGH	MUST PREPARE
31	Code on Wages 2019 – Employer Records, Returns, Notices	Q6A(iv)	5	HIGH	MUST PREPARE

Section 3: Top Priority Chapters to Prepare

Rank	Chapter / Topic	Marks	Why Critical
1	Section 8 Company (Sec 8, Companies Act 2013)	9	Forms entire Part-I case study; repeated concept
2	OSH Code 2020 – Women / Hazardous Process	10	Full 5-mark sub-questions; high examiner focus
3	Code on Social Security 2020 – Maternity & Creche	10	Full 5-mark sub-questions; new code emphasis
4	Industrial Relations Code 2020 – Trade Union Reg.	5	Statutory criteria tested; new IR Code focus
5	POSH Act 2013 – Internal Committee	5	Consistently tested across exam sessions
6	Code on Wages 2019	5	New Labour Code; records/returns tested



Rank	Chapter / Topic	Marks	Why Critical
7	Child & Adolescent Labour Act 1986	5	Applied question on shift validity
8	NBFC – Scale-Based Regulatory Framework	6	RBI framework; appears twice in paper
9	MOA & AOA – Drafting & Filing	3+3	Incorporation basics; AOA precautions separately tested
10	Startup India / DPIIT Recognition	3	Contemporary topic; process-based question
11	New Labour Codes – Objectives & Need	5	Conceptual understanding tested
12	OSH Code 2020 – Employee Duties (s.13)	5	Specific section tested; practical application

Section 4: Predicted Future Exam Questions

#	Predicted Question / Topic	Basis / Why Likely	Probability
1	Conversion of Section 8 Company to Private Limited – Full Process	Q1(d) touches conversion; examiner likely to ask full step-by-step next time	VERY HIGH
2	MUDRA Loan Scheme – Eligibility & Types (Shishu/Kishore/Tarun)	Q1(e) mentions MUDRA-supported banks; exam will test MUDRA details	HIGH
3	NBFC Registration Process with RBI	Q2(b), Q3(e) test SBR framework; registration process next likely focus	HIGH
4	Maternity Benefit Act / CSS 2020 – Full Benefits Comparison	Q5(c)(d) test post-childbirth; full benefits schedule likely next	HIGH
5	POSH Act – Complaint Filing Procedure & Timeline	Q6A(iii) tests interim measures; complaint procedure is natural follow-up	HIGH
6	LLP Agreement – Mandatory vs Optional Clauses	Q2(e) tests fraud liability; LLP agreement structure likely next	MEDIUM
7	Foreign Company – Liaison Office vs Branch Office vs Project Office	Q4A(iv) tests project office; comparison question likely	HIGH
8	Provident Fund – Applicability thresholds & employee coverage under SS Code 2020	Q6(c) tests co-op PF; threshold & coverage details likely next	HIGH
9	Trade Union – Rights, Immunities & Dissolution (IR Code 2020)	Q6(b) tests registration; rights & immunities natural follow-up	MEDIUM
10	Code on Wages 2019 – Definition of Wages & Minimum Wage Criteria	Q6A(iv) tests records; definition of wages frequently tested	HIGH
11	One Person Company (OPC) – Features & Conversion	Section 8 context; OPC is adjacent structure often compared	MEDIUM



#	Predicted Question / Topic	Basis / Why Likely	Probability
12	Gratuity under Code on Social Security 2020 – Eligibility & Calculation	SS Code 2020 tested multiple times; gratuity calculation due	HIGH

Section 5: Subject-wise Marks Distribution

Subject Area	Total Marks	% of Paper	Priority Level	Key Laws
Labour Laws (New Codes)	40	40%	HIGHEST	OSH, SS, IR, Wages Codes
Business Setup / Company Law	30	30%	HIGH	Sec 8, SPICe+, MOA, DIN, AOA
Financial Regulation (NBFC, FEMA)	15	15%	MEDIUM-HIGH	RBI SBR, FEMA ODI, MSMED
Other Entities (LLP, Society, MFI)	12	12%	MEDIUM	LLP Act, Societies Act, Startup India
Special Topics (Child Labour, Apprentices, POSH)	3	3%	MEDIUM	CALPR 1986, Apprentices 1961, POSH 2013

✚ Exam Analysis dekh liya? Ab Action Plan bhi bana lo.

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CMA



BANKING



BA26210142 Megha CA Final Pass Guarantee Batch - PRO Paper 3 Sep26
4 members

Bhagya Achiever Mentor
Yes 11:08

Date Topic
01-Jun-2026 Related Services (SA 4400, 4410) - A
02-Jun-2026 Reviews of Financial Information (SRE 2400, 2410) - A
03-Jun-2026 Prospective Financial Information - A
04-Jun-2026 Prospective Financial Information - A
05-Jun-2026 Digital Audit - C
06-Jun-2026 Group Audit - B
07-Jun-2026 Group Audit - B
08-Jun-2026 Audit Planning - B
09-Jun-2026 Quality Control - B
10-Jun-2026 Materiality - B
11-Jun-2026 Materiality - B
12-Jun-2026 Audit Evidence - A
13-Jun-2026 Audit Evidence - A
14-Jun-2026 PSU Audit - A
15-Jun-2026 Internal Audit + 600 Series - B
16-Jun-2026 Bank Audit - C
17-Jun-2026 Bank Audit - C 11:14

Test after every chapter 11:16

June 2

Megha Tayal
Mam yesterday I couldn't start today I will start 11:30

Bhagya Achiever Mentor
All good 🙌? 17:31

Megha Tayal
Given test of related services 20:53

June 3

Daily Target's by CA Mentor

BA26210177 THANUJA CA Final Pass Guarantee Batch - PASS Paper 5 Sep 26
4 members

Pinned message
This is my broad time line for finishing my 1st revision. 21st of May will mark the e

June 2

Thanuja Hari
Okay maam 14:54

Bhagya Achiever Mentor
Hi can we connect 15:11

Click <https://us04web.zoom.us/j/77350967491?pwd=ICBmMkZb6A8seUplGVN57BD04nAvRUG.1> to start or join a scheduled Zoom meeting.

Zoom
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Thanuja Hari
Are we meeting at 4pm? 15:13

Bhagya Achiever Mentor
3pm 15:14

Thanuja Hari
I am in the waiting room maam 15:14

Thanuja Hari
The meeting says scheduled at 4pm 15:14

Bhagya Achiever Mentor
Hi respond 15:18

Thanuja Hari
You are not audible 15:18

1:1 Personalized Mentorship

BA26910364 Anirudh Sharma CS Executive exam booster g2 June26
4 members

Pinned message
Mam list of topics i had studied CMSL 1. Basics of capital markets 2. SEBI Act

CS Neha Sajrani
Then next paper ki pa...
ji mam 12:41

CS Neha Sajrani
Anirudh Srma
Voh toh bilkul bhi nhi ...
Good 12:42

June 4

Anirudh Srma
Good afternoon mam 12:25

Paper okay okay gya hai mam 12:25

AS
Attempted 90 marks 12:25

CS Neha Sajrani
Anirudh Srma
Attempted 90 marks
Good 12:36

Anirudh Srma
Paper okay okay gya hai mam
Koi naaa now take some rest then start revising for next paper 12:36

CS
It's completely fine kuch papers bht acche jaayege kuch ok ok 12:36

Anirudh Srma
Okay mam 12:37

Daily Followups By CA Mentor

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