



CS EXECUTIVE

Company Law & Practice

Question Paper Analysis Report – 2026

SECTION 1: Chapter-Wise Priority

#	Chapter Name	Marks	Freq	Priority	Key Topics Tested
1	Introduction to Company Law / Incorporation	15	3	HIGH	Name change (Sec 13), Dormant company, ROC procedures, Object clause
2	Shares & Share Capital	18	4	HIGH	Preferential allotment, Buy-back, NCRPS, Register of Members, Forfeiture
3	Dividends	11	3	HIGH	Interim dividend, Final dividend, Transfer to general reserve
4	Meetings of Board & Members	20	5	HIGH	Board quorum, AGM adjournment, Circular resolution, Alternate director, SS-1/SS-2
5	Directors & Managerial Personnel	18	4	HIGH	Casual vacancy, Alternate director, DIN, Managerial remuneration, Sec 202
6	Deposits	5	1	MEDIUM	Eligibility limit (Sec 73/76), Net owned funds calculation
7	Charges	3	1	MEDIUM	Satisfaction of charge, Certificate from ROC (Sec 82)
8	Debentures & Debenture Trustee	5	2	MEDIUM	Disqualification as trustee, Casual vacancy of trustee, Removal
9	Company Secretary & Secretarial Standards	5	2	MEDIUM	Authentication of registers, SS-1 Chairman actions
10	Winding Up / Compromise & Arrangement	10	2	HIGH	Affidavit disclosures for scheme, Creditor compromise (Sec 230)
11	Audit & Auditors (incl. CARO 2020)	3	1	MEDIUM	CARO 2020 applicability, Inventory verification reporting
12	Internal Audit	5	1	MEDIUM	Threshold triggers for internal audit (Rule 13)
13	CSR (Corporate Social Responsibility)	5	1	MEDIUM	CSR Committee composition, quorum, functions, meetings, chairman
14	Preference Shares Redemption	5	1	MEDIUM	Sec 55 – redemption out of profits/fresh issue



#	Chapter Name	Marks	Freq	Priority	Key Topics Tested
15	Annual Return & Registers	5	1	MEDIUM	Sec 94 inspection rights, evidentiary value, Sec 91 fees
16	Trade Union / Industrial Law overlap	3	1	LOW	Injunction against releasing defamatory content
17	Associate / Subsidiary Company Definition	3	1	LOW	Sec 2(6) 20% voting power, Admenta Pvt Ltd query
18	SEBI LODR / Listed Company Status	3	1	MEDIUM	NCRPS listing on NSE conferring listed company status
19	Independent Directors & Data Bank	5	1	MEDIUM	Online proficiency test exemption criteria (Rule 6)
20	Foreign Contribution (FCRA)	5	1	LOW	FCRA account resolution for Sec 8 company

SECTION 2: Question-Wise Chapter Mapping

Q No.	Topic Tested	Chapter	Marks	Priority
Q1(a)	Name Change – Swash Infra Ltd	Ch 1 – Incorporation	3	HIGH
Q1(b)	Dormant Company as corporate shield (Sec 455)	Ch 1 – Incorporation	3	HIGH
Q1(c)	Listed Company status via NCRPS on NSE	Ch 2 + SEBI LODR	3	HIGH
Q1(d)	Injunction against trade union releasing video	Ch 16 – Trade Union	3	LOW
Q1(e)	CARO 2020 applicability & inventory reporting	Ch 11 – Audit	3	MEDIUM
Q2(a)	Satisfaction of charge – partial release (Sec 82)	Ch 7 – Charges	3	MEDIUM
Q2(b)	Final dividend – transfer to general reserve (Sec 123)	Ch 3 – Dividends	3	HIGH
Q2(c)	Register of Members – debenture holder's right	Ch 15 – Registers	3	MEDIUM
Q2(d)(i)	Preferential allotment time limit – unlisted co.	Ch 2 – Share Capital	1	HIGH
Q2(d)(ii)	Price of shares on conversion of convertibles	Ch 2 – Share Capital	2	HIGH
Q2(e)	Register of Members – CFO authentication validity	Ch 9 – CS & Registers	3	HIGH
Q3(a)	Expulsion of member by Board – AoA power validity	Ch 4 – Meetings	5	HIGH
Q3(b)	Deposits – eligibility limit calculation (Sec 73)	Ch 6 – Deposits	5	HIGH
Q3(c)(i)	Parimal & Parama – Debenture trustee disqualification	Ch 8 – Debentures	3	MEDIUM



Q No.	Topic Tested	Chapter	Marks	Priority
Q3(c)(ii)	Removal & casual vacancy of debenture trustee	Ch 8 – Debentures	2	MEDIUM
Q4(a)	Redemption of preference shares without cash (Sec 55)	Ch 14 – Pref. Shares	5	HIGH
Q4(b-i)	Compromise/arrangement – affidavit disclosures	Ch 10 – Winding Up	5	HIGH
Q4(b-ii)	Forward Troopers – buy-back maximum quantum	Ch 2 – Share Capital	5	HIGH
Q4(iii)(a)	Admenta – associate company query (Sec 2(6))	Ch 17 – Associates	3	LOW
Q4(iii)(b)	Situations when company liable for employee torts	Ch 1 – Corp. Identity	2	LOW
Q4(c)	Jo Ltd – Interim dividend declaration provisions	Ch 3 – Dividends	5	HIGH
Q4A(i)	Glow Bright – compromise with creditors (Sec 230)	Ch 10 – Winding Up	5	HIGH
Q5(a)	DSAL – Casual vacancy director; AGM non-approval	Ch 5 – Directors	5	HIGH
Q5(b)	DSAL – Board quorum with alternate directors	Ch 4 – Meetings	5	HIGH
Q5(c)	DSAL – Net profit for managerial remuneration	Ch 5 – Directors	5	HIGH
Q5(d)	DSAL – AGM adjournment by Chairman; SS-2 implications	Ch 4 – Meetings	3	HIGH
Q5(e)	DSAL – Bithin: two DIN numbers course of action	Ch 5 – Directors	2	MEDIUM
Q6(a)	Ansari abroad – alternate director by non-director; Chairman's refusal	Ch 5 – Directors	5	HIGH
Q6(b)	XYZ Foundation – FCRA bank account board resolution	Ch 20 – FCRA	5	LOW
Q6(c)	Consolidation of shares – Notice of General Meeting	Ch 4 – Meetings	5	HIGH
Q6(d)	Circular resolution validity – interested directors	Ch 4 – Meetings	5	HIGH
Q6A(i)(a)	Sec 202 – Compensation for loss of office MD	Ch 5 – Directors	5	HIGH
Q6A(i)(b)	Saleem – Compensation claim validity	Ch 5 – Directors	5	HIGH
Q6A(ii)	CSR Committee – composition, quorum, functions	Ch 13 – CSR	5	HIGH
Q6A(iii)	Annual Return – Shantilal's inspection right	Ch 15 – Registers	5	HIGH
Q6A(iv)	Saugata – Internal audit applicability (Rule 13)	Ch 12 – Internal Audit	5	MEDIUM
Q6A(v)	Rohit – Independent director data bank & test	Ch 19 – Ind. Directors	5	MEDIUM



SECTION 3: Top 5 Must-Study Chapters — Deep Dive

□ Chapter 4: Meetings of Board & Members (20 Marks – Highest!)

Sub-Topic	Section/Standard
Board quorum – with/without alternate directors	Sec 174 + SS-1
AGM adjournment by Chairman (valid/invalid)	Sec 103 + SS-2
Circular Resolution – when mandatory to hold meeting	Sec 175 + SS-1
Notice of General Meeting – Consolidation of shares	Sec 101-102
Alternate director appointment (Sec 161)	Sec 161
Expulsion of member – Board resolution validity	Sec 58 + AoA

□ Chapter 5: Directors & Managerial Personnel (18 Marks)

Sub-Topic	Section
Casual vacancy – appointment & AGM approval	Sec 161(4)
Managerial remuneration – net profit calculation	Sec 198
Compensation for loss of office – Sec 202	Sec 202
DIN – dual DIN consequences & regularisation	Sec 154-158
Independent director – data bank proficiency test	Rule 6
Alternate director – who can appoint; who can be	Sec 161(2)

□ Chapter 2: Shares & Share Capital (18 Marks)

Sub-Topic	Section / Rule
Preferential allotment – time limit unlisted company	Sec 42 + Rule 14
Conversion price of convertible securities	Sec 42 + SEBI ICDR
Buy-back maximum quantum – shareholders approval	Sec 68
Register of Members – authentication; forfeiture entry	Sec 88 + Rule 4
NCRPS listing – listed company status	Sec 2(52) + SEBI LODR

□ Chapter 1: Incorporation & Name (15 Marks)

Sub-Topic	Section
Name change – ROC approval; annual return filing prerequisite	Sec 13 + Rule 29



Dormant company – obtaining status; annual compliance	Sec 455
Object clause – ultra vires acts; assets held outside object	Sec 4 + 13

□ Chapter 3: Dividends (11 Marks)

Sub-Topic	Section / Rule
Interim dividend – declaration when loss in current quarter	Sec 123(3) + Rule 3
Final dividend – mandatory transfer to general reserve?	Sec 123 + Dividend Rules 2014
Dividend out of past reserves – conditions	Dividend Rules 2014 – Rule 3

SECTION 4: Predicted Future Questions

Predicted Topic	Reason / Exam Logic	Probability
Alteration of Memorandum – Sec 13 (Object Clause Change)	Repeated indirectly; expected direct question	★★★★★
Appointment & Removal of Auditors – Sec 139/140	Not asked in June 26 but core chapter in syllabus	★★★★☆
Related Party Transactions – Sec 188	Sec 188 + Circular resolution overlap tested; direct RPT question expected	★★★★★
Key Managerial Personnel – Sec 203	CS authentication tested; direct KMP question likely	★★★★☆
Oppression & Mismanagement – Sec 241-244	Expulsion of member tested; full O&M chapter likely next	★★★★★
Incorporation procedure – Sec 7 / INC-7 / SPICe+	Name change tested; incorporation procedure likely	★★★★☆
General Meetings Notice / Explanatory Statement – Sec 101-102	Notice of GM drafted in Q6(c); full Sec 102 question expected	★★★★☆
Postal Ballot – Sec 110	Closely linked to meeting provisions tested	★★★★☆
Rights Issue / Further Issue of Capital – Sec 62	Rights shares board meeting in DSAL case; Sec 62 direct question likely	★★★★☆
NCLT / Tribunal Powers – Sec 97-98	Compromise arrangement tested; NCLT powers likely follow-up	★★★★☆
Insider Trading / SEBI Regulations	SEBI LODR tested via listed company; Insider Trading may appear	★★★★☆
Secretarial Audit – Sec 204 / Form MR-3	Core ICSI topic not tested in June 26	★★★★☆
Nidhi Company provisions	Occasionally appears; low weight but easy marks	★★★★☆
Producer Company	Newly added to syllabus; untested	★★★★☆
E-voting & Remote Voting – Sec 108	Linked to GM procedures; likely tested	★★★★☆



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

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

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

June 2

TH Thanuja Hari
Okay maam 14:54

Bhagya Achiever Mentor
Hi can we connect 15:11

Click <https://us04web.zoom.us/j/77350967491?pwd=ICBmMzB6A8scUpGVNS7jB04nAvRUG.1> to start or join a scheduled Zoom meeting.

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

Bhagya Achiever Mentor
3pm 15:14

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

TH The meeting says scheduled at 4pm 15:14

Bhagya Achiever Mentor
Hi respond 15:18

TH 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 Sajnani
Then next paper ki pa...
ji mam 12:41

CS Neha Sajnani
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 Sajnani
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**

Want to Clear CA/CMA/CS/BANKING ?

Comment "Hi"