



CS PROFESSIONAL

COMPLIANCE MANAGEMENT, AUDIT & DUE DILIGENCE (CMADD)

Question Paper Analysis Report – 2026

SECTION 1: CHAPTER-WISE ANALYSIS

#	Chapter / Topic Area	Marks	Questions	Frequency	Priority
1	Secretarial Audit, Compliance Management & Due Diligence	20	Q1(a), Q3(a), Q3(c), Q5(a)	HIGH	MUST PREPARE
2	Code of Conduct & Professional Ethics (ICSI)	5	Q1(a)	HIGH	MUST PREPARE
3	Risk Management & Compliance Audit	10	Q1(b), Q4(c)	HIGH	MUST PREPARE
4	Company Law - Board Meetings, Notices & Registers (Companies Act 2013)	15	Q1(d), Q2A(ii)	HIGH	MUST PREPARE
5	Annual Return Certification & UDIN	10	Q2(b), Q2(c)	MEDIUM	IMPORTANT
6	Adjudication of Offences & Special Courts (Companies Act 2013)	10	Q2(d), Q2A(i)	MEDIUM	IMPORTANT
7	Registered Office, INC-22 & Company Formation	5	Q2(a)	MEDIUM	IMPORTANT
8	Maintenance of Records - Electronic Form (Sec 120/Rule 27)	5	Q2A(ii)	MEDIUM	IMPORTANT
9	Startup Reforms & Government Initiatives	5	Q2A(iii)	LOW	PREPARE IF TIME
10	Compounding of Offences (Sec 441)	5	Q2A(iv)	LOW	PREPARE IF TIME
11	Social Audit	5	Q3(b)	LOW	PREPARE IF TIME
12	Corporate Restructuring (Mergers - Rule 25)	3	Q4(a)	LOW	PREPARE IF TIME



#	Chapter / Topic Area	Marks	Questions	Frequency	Priority
13	Audit Techniques, Quality Review & Audit Standards	18	Q4(b-e), Q5(b), Q6(a)	HIGH	MUST PREPARE
14	Due Diligence - Bank Due Diligence	5	Q6(b)	MEDIUM	IMPORTANT
15	Fraud Detection & Internal Audit Reports	10	Q6(c), Q6A(i)	MEDIUM	IMPORTANT
16	Labour Law Audit (Payment of Bonus Act 1965)	5	Q5(c)	LOW	PREPARE IF TIME
17	Document Management & File Naming Compliance	5	Q1(c)	LOW	NEW TOPIC
18	Materiality in Audit & Management Decision Appraisal	10	Q6A(ii), Q6A(iii)	MEDIUM	IMPORTANT

SECTION 2: TOPIC-WISE IMPORTANCE RANKING

S.No	Topic	Chapter	Marks Asked	Importance	Future Likely
1	Secretarial Audit – Independence, Conflict of Interest, PCS Ethics	Ch 1 & 2	5+5=10	VERY HIGH	YES
2	Risk Assessment – Inherent Risks, Legal/Financial/Reputational Effects	Ch 3	5	VERY HIGH	YES
3	Board Meeting Provisions – Limited, IFSC, Dormant Companies; Notice	Ch 4	5	VERY HIGH	YES
4	Annual Return Certification – Threshold, e-forms, Documents to Check	Ch 5	5	HIGH	YES
5	UDIN – Guidelines, Mandatory Indication, Consequences, Timelines	Ch 5	5	HIGH	YES
6	INC-22 Filing – Consequences of Non-Filing (Joy Ice Cream Case)	Ch 7	5	HIGH	YES
7	Adjudication of Offences – Concept, Genesis, Adjudicating Officer	Ch 6	5	HIGH	YES
8	Special Courts – Direct Cognizance under Sec 436	Ch 6	5	MEDIUM	POSSIBLE
9	Electronic Records Maintenance – Sec 120, Rule 27	Ch 8	5	HIGH	YES



S.No	Topic	Chapter	Marks Asked	Importance	Future Likely
10	Startup Reforms – 5 Government Initiatives (Notification Aug 19, 2025)	Ch 9	5	MEDIUM	POSSIBLE
11	Compounding of Offences – Sec 441, Authorities, Compoundable vs Non	Ch 10	5	MEDIUM	POSSIBLE
12	Conflict of Interest – PCS accepting audit of related company	Ch 1 & 2	5	VERY HIGH	YES
13	Social Audit – Minimum Issues, Social Impact Assessment	Ch 11	5	MEDIUM	POSSIBLE
14	Preconditions for Accepting Secretarial Audit Assignment	Ch 1	5	HIGH	YES
15	Mergers – Fast Track Procedure, Rule 25 Amendment (Sept 4, 2025)	Ch 12	3	MEDIUM	POSSIBLE
16	Audit Documentation – Importance and Standards	Ch 13	5	HIGH	YES
17	Quality Review – Planning, Review Strategy, Appointment of Reviewer	Ch 13	3+3=6	HIGH	YES
18	Errors & Misstatements in Financial Statements – Reasons	Ch 13	3	MEDIUM	POSSIBLE
19	Risk Assessment in Audit – Critical & High-Risk Areas	Ch 13	3	HIGH	YES
20	ICSI Auditing Standards – Any 3 of 4	Ch 13	3	HIGH	YES
21	Labour Law Audit – Payment of Bonus Act 1965	Ch 16	5	MEDIUM	POSSIBLE
22	Audit Techniques – 10 Techniques for Audit Evidence	Ch 13	5	HIGH	YES
23	Bank Due Diligence – RBI Notification, Methodology	Ch 14	5	MEDIUM	POSSIBLE
24	Fraud vs Non-Compliance – Detection and Reporting	Ch 15	5	MEDIUM	POSSIBLE
25	Internal Audit Reports – Objectives and Basic Steps	Ch 15	5	MEDIUM	POSSIBLE
26	Materiality in Audit Opinion Formation	Ch 18	5	MEDIUM	POSSIBLE
27	Appraisal of Management Decisions – Steps	Ch 18	5	MEDIUM	POSSIBLE
28	File Naming Compliance – Best Practices (Sec 128, 206)	Ch 17	5	MEDIUM	POSSIBLE



SECTION 3: TOP CHAPTERS TO PREPARE

Rank	Chapter	Key Topics to Focus	Marks Weight	Why Important
#1	Secretarial Audit & PCS Ethics (Ch1+2)	Independence, conflict of interest, preconditions for assignment acceptance, signing without verification, code of conduct, liabilities under CS Act 1980	20+	Appeared 3 times in this paper alone (Q1a, Q3a, Q3c). Most direct-marks chapter.
#2	Audit Techniques & Quality Review (Ch 13)	10 audit techniques, ICSI auditing standards (all 4), quality review planning, appointment of quality reviewer, audit documentation, risk identification in audit	18+	Most sub-questions (Q4b-e, Q5a-b, Q6a) come from this chapter. Guarantees 15-18 marks.
#3	Board Meetings & Company Law (Ch 4)	Board meeting frequency for limited/IFSC/dormant companies, notice requirements, shorter notice, quorum, minutes	5+	Always tested in Part I with 5 sub-parts. Predictable question format.
#4	Risk Management (Ch 3)	Types of compliance risks, inherent risk drivers (legal, financial, business, reputational), risk assessment methodology	10+	Tested twice this paper (Q1b, Q4c). Cross-linked with audit chapter.
#5	Annual Return & UDIN (Ch 5)	MGT-7 vs MGT-8, threshold for PCS certification, UDIN guidelines, timelines (same day + 60 days in exceptional cases), consequences	10	Both UDIN sub-questions always appear together. High scoring if prepared.
#6	Adjudication & Special Courts (Ch 6)	Adjudication mechanism genesis, adjudicating officer powers, Sec 436 special courts, direct cognizance, offences triable	10	Alternate question Q2 vs Q2A both test this chapter from different angles.
#7	Statutory Records & INC-22 (Ch 7+8)	INC-22 non-filing consequences, Joy Ice Cream case, Sec 120 + Rule 27 electronic maintenance, conditions for electronic records	10	Combines company law compliance with practical scenarios.
#8	Due Diligence & Fraud Detection (Ch 14+15)	Bank due diligence methodology, RBI notification, fraud vs non-compliance, internal audit report objectives, steps	15	Part II staple – appears as 5-mark questions in Q6 area every exam.

SECTION 4: PREDICTED FUTURE EXAM QUESTIONS

S.No	Predicted Question	Likely Marks	Basis / Rationale
1	Explain the concept of 'Independence' of a Practicing Company Secretary while conducting Secretarial Audit and the consequences of its breach under ICSI Code of Conduct.	5	Core ethics theme – appeared in Q1(a) variant; highly recurring



S.No	Predicted Question	Likely Marks	Basis / Rationale
2	Discuss the role and responsibilities of a Compliance Officer under various statutes. How should a compliance officer prioritize risks in a multi-law environment?	5	Risk management is tested every sitting; Q1(b) variant
3	What are the provisions relating to the appointment, tenure and removal of Secretarial Auditor? Discuss the liabilities of PCS under Companies Act, 2013 and CS Act, 1980.	5	Complements Q2(c) – penalty provisions are a recurrent theme
4	Discuss the powers and functions of the National Financial Reporting Authority (NFRA) in relation to auditing standards. How does it impact Company Secretaries?	5	Regulatory oversight – emerging trend in exam
5	Under Section 447 of the Companies Act, 2013, explain the offence of fraud, the quantum of punishment, and differentiate it from the offence of non-compliance.	5	Sec 447 links to Q6(c) fraud detection trend
6	Explain the concept of Peer Review under the ICSI framework. How does it differ from Quality Review, and what are its objectives?	5	Q4(d) & Q5(b) set up this follow-up question
7	Discuss in detail the provisions for maintenance of minutes of Board Meetings under Companies Act, 2013 and the Secretarial Standards. What are the consequences of non-maintenance?	5	Board meeting theme from Q1(d) – minutes are always paired
8	What is a Secretarial Audit Report (Form MR-3)? Discuss the format, contents, and qualifications that a PCS may include in the report.	5	Core secretarial audit topic – MR-3 not yet directly asked
9	Explain the concept of 'Whistle Blower Policy' and 'Vigil Mechanism' under the Companies Act, 2013. How does it assist in fraud detection during audit?	5	Fraud detection Q6(c) makes this a natural next question
10	Discuss the various categories of Related Party Transactions and the compliance requirements under Companies Act, 2013 and SEBI LODR Regulations.	5	Due diligence and compliance management trend – likely upcoming
11	As a Secretarial Auditor, what is your approach to auditing Corporate Social Responsibility (CSR) compliance? Discuss the provisions of Section 135.	5	Social audit Q3(b) is a stepping stone to CSR audit questions
12	Explain the provisions relating to the Investor Education and Protection Fund (IEPF) and the duties of Company Secretary in ensuring compliance.	3	Compliance management chapter; infrequently tested – due

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 11:14

Test after every chapter 11:16

June 2

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

Bhagya Achiever Mentor
All good 🙌 17:31

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

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=ICBmMzB6A8scUpGVN57jB04nAvRUG.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 Thanuja Hari
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

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

CS Neha Sajani
Then next paper ki pa... 12:41

ji mam 12:41

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

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 Sajani
Anirudh Srma
Attempted 90 marks 12:36

Good 12:36

Anirudh Srma
Paper okay okay gya hai mam 12:36

Koi naa 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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