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	Chapter 2	Legislative Framework of Corporate Governance in India
	Chapter 3	Board Effectiveness
	Chapter 4	Board Processes through Secretarial Standards
	Chapter 5	Board Committees
	Chapter 6	Building Better Boards
Test 2 03-04-2026	Chapter 7	Concept of Governance in professional managed company & promoters driven company
	Chapter 8	Board Disclosures and website disclosures
	Chapter 9	Data Governance
	Chapter 10	Stakeholders Rights
Test 3 07-04-2026	Chapter 11	Business Ethics, Code of Conduct and Anti-Bribery
	Chapter 12	Board's Accountability on ESG
	Chapter 13	Environment
	Chapter 14	Corporate Social Responsibility (CSR)
	Chapter 15	Green Initiatives

Test 4 11-04-2026	Chapter 16	Governance Influencers
	Chapter 17	Empowerment of the Company Secretary Profession
	Chapter 18	Risk Management
	Chapter 19	Sustainability Audit ; ESG Rating ; Emerging Mandates from Government and Regulators
	Chapter 20	Integrated Reporting Framework ; Global Reporting Initiative Framework ; Business Responsibility and Sustainability Reporting
Test 5 08-05-2026	Full Syllabus Test 1	
Test 6 10-05-2026	Full Syllabus Test 2	
Paper 2 Drafting, Pleadings And Appearances		
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1 15-04-2026	Chapter 1	Types of Documents
	Chapter 2	General principles of Drafting
	Chapter 3	Laws relating to Drafting and Conveyancing
Test 2 19-04-2026	Chapter 4	Drafting of Agreements, Deeds and Documents
	Chapter 5	Drafting of Commercial Contracts
	Chapter 6	Documents under Companies Act, 2013
Test 3 23-04-2026	Chapter 7	Art of Opinion Writing
	Chapter 8	Commercial Contract Management
	Chapter 9	Judicial & Administrative framework
	Chapter 10	Pleadings
Test 4 27-04-2026	Chapter 11	Art of Advocacy and Appearances
	Chapter 12	Applications, Petitions and Appeals under Companies Act, 2013
	Chapter 13	Adjudications and Appeals under SEBI Laws
	Chapter 14	Appearance before other Regulatory and Quasi-judicial Authorities
Test 5	Full Syllabus Test 1	

12-05-2026		
Test 6		
14-05-2026	Full Syllabus Test 2	
Paper 3 Compliance Management, Audit & Due Diligence		
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1 01-05-2026	Chapter 1	Compliance Framework
	Chapter 2	Documentation & Maintenance of Records
	Chapter 3	Signing and Certification
	Chapter 4	Legal Framework Governing Company Secretaries
Test 2 03-05-2026	Chapter 5	Values Ethics and Professional Conduct
	Chapter 6	Non Compliances, Penalties and Adjudications
	Chapter 7	Relief and Remedies
	Chapter 8	Concepts of Various Audits
Test 3 05-05-2026	Chapter 9	Audit Engagement
	Chapter 10	Audit Principles and Techniques
	Chapter 11	Audit Process and Documentation
	Chapter 12	Forming an Opinion & Reporting
Test 4 07-05-2026	Chapter 13	Secretarial Audit
	Chapter 14	Internal Audit & Performance Audit
	Chapter 15	Peer Review Audit and Quality Review Audit
	Chapter 16	Due Diligence
Test 5 16-05-2026	Full Syllabus Test 1	
Test 6 17-05-2026	Full Syllabus Test 2	
Paper 5 Strategic Management & Corporate Finance		
TEST NO.	CHAPTER NO.	CHAPTER NAME

Test 1 01-04-2026	Chapter 1	Introduction to Strategic Management
	Chapter 2	Analyzing the External and Internal Environment
	Chapter 3	Business Policy and Formulation of Functional Strategy
	Chapter 4	Strategic Analysis and Planning
Test 2 05-04-2026	Chapter 5	Competitive Positioning
	Chapter 6	Managing the Multi-Business firm and Analyzing Strategic Edge
	Chapter 7	Sources of Corporate Funding
	Chapter 8	Raising of Funds from Equity and Procedural Aspects – Public Funding
	Chapter 9	Real Estate Investment Trusts
Test 3 09-04-2026	Chapter 10	Infrastructure Investment Trusts
	Chapter 11	Raising of Funds – Private Funding
	Chapter 12	Raising of Funds – Non Fund Based
	Chapter 13	An Overview on Listing and Issuance of Securities in International Financial Services Centre
Test 4 13-04-2026	Chapter 14	Raising of Funds from Debt and Procedural Aspects
	Chapter 15	Foreign Funding-Institutions
	Chapter 16	Foreign Funding-Instruments, Laws and Procedures
	Chapter 17	Role of Intermediaries in Fund Raising
	Chapter 18	Project Evaluation
Test 5 09-05-2026	Full Syllabus Test 1	
Test 6 11-05-2026	Full Syllabus Test 2	
Paper 6 Corporate Restructuring, Valuation And Insolvency		
TEST NO.	CHAPTER NO.	CHAPTER NAME
Test 1 17-04-2026	Chapter 1	Types of Corporate Restructuring
	Chapter 2	Acquisition of Company/ Business

	Chapter 3	Planning & Strategy
	Chapter 4	Process of M&A transactions
	Chapter 5	Documentation–Merger & Amalgamation
	Chapter 6	Accounting in Corporate Restructuring: Concept and Accounting Treatment
Test 2 21-04-2026	Chapter 7	Taxation & Stamp Duty aspects of Corporate Restructuring
	Chapter 8	Regulation of Combinations
	Chapter 9	Regulatory Approvals of Scheme
	Chapter 10	Fast Track Mergers
	Chapter 11	Cross Border Mergers
	Chapter 12	Overview of Business Valuation
Test 3 25-04-2026	Chapter 13	Valuation of Business and Assets for Corporate Restructuring
	Chapter 14	Insolvency
	Chapter 15	Application for Corporate Insolvency Resolution Process
	Chapter 16	Role, Functions and Duties of IP/ IRP/ RP
	Chapter 17	Resolution Strategies
	Chapter 18	Convening and Conduct of Meetings of Committee of Creditors
	Chapter 19	Preparation & Approval of Resolution Plan
Test 4 29-04-2026	Chapter 20	Pre-Packaged Insolvency Resolution Process
	Chapter 21	Cross Border Insolvency
	Chapter 22	Liquidation on or after failing of Resolution Plan
	Chapter 23	Voluntary Liquidation
	Chapter 24	Debt Recovery & SARFAESI
	Chapter 25	Winding-up by Tribunal under the Companies Act, 2013
	Chapter 26	Strike Off and Restoration of Name of the Company and LLP
Test 5 13-05-2026	Full Syllabus Test 1	

Test 6 15-05-2026	Full Syllabus Test 2
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Note:

1. Chapter numbers are as per ICSI Study Material.
2. Test Series is Valid up to June 26.
3. Evaluation by Qualified Chartered Accountants along with proper remarks.

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Sample Checked sheets :

Q.1 (d)

Insolvency professional is a professional who is qualified all the procedure of insolvency under IBC 2016.

Role of company secretary as an insolvency professional under IBC 2016.

- Prepare the list of creditors.
- Take a possession of management.
- Operate the company's ongoing concerns.
- CS may act as the secretary of a solvent partnership, Partnership or Partnership of a Partnership as decided by committee of creditors.
- May raise interim finance for corporate debts. **1.5 marks**
- Represent the company before National Company Law Tribunal.
- Maintain the register of company.

Your answer gives no analysis about Tarun's eligibility.

Tarun as a candidate member of year may require to become an insolvency professional if he fulfills the criteria.

Best introduction / member of any professional institute with having three years of experience post publication.

The question also required a specific reference to eligibility criteria under Regulation 5 of the Insolvency Professional Regulations, 2016, which you did not cover accurately or completely.

Q3 2.5 Marks

Ans: The opinion giver may also be required to furnish its opinion on matters governed by the laws of some other country.

This above sentence suggests about the opinion of the report so students are to international laws for opinions. **Include more relevant and substantive points in your answers to enhance scoring.**

The sections of the opinion on foreign laws means:

- The opinion giver may request to furnish foreign opinion on matters governed by the laws of some other country.
- Principal opinion giver while giving opinion rely upon the content and state laws.
- Opinion giver must mention the fact that the opinion must state opinion on legal principles.

In rendering the opinions expressed in paragraphs, and we have relied solely upon the opinion of the Principal Opinion Giver for as such opinions related to the laws of and we have no independent examination of the laws of that country.

When expressly stating reliance on the opinion of local counsel, the principal opinion giver's sole responsibility is to ensure reasonable care in the selection of local counsel.

The jurisdiction of the law is determined.

Q2

1. The company is required to file its financial statements with the Registrar of Companies and also to file its financial statements with the Registrar of Companies.

The company is required to file its financial statements with the Registrar of Companies and also to file its financial statements with the Registrar of Companies.

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5. The company is required to file its financial statements with the Registrar of Companies and also to file its financial statements with the Registrar of Companies.

Answers should align with the marks allotted - be concise or detailed based on weightage.

Q5 (b)

Xyz factoring Ltd.

Sr. No.	Particulars	Amount
A.	Annual credit sales	2 crore
B.	Credit Sale Average	16492864
0.5 mark (2 crore x 60/365)		
C.	Less: factoring Commission (2 crore x 60/365 x 2%)	824643.2
D.	Average credit	1815069
		1610959
E.	Less: Interest (1610959 x 10% x 60/365)	1610959
F.	Average Credit After Interest	1449863.1

It seems you don't have knowledge over this topic you have to do more and more practice to get more marks.

Q.2 2.5 Marks

Corporate financing is the process of raising funds for the company. It involves the company raising funds from various sources such as equity, debt, and other financial instruments.

The company is required to file its financial statements with the Registrar of Companies and also to file its financial statements with the Registrar of Companies.

Try to write answer point wise and highlight key words or imp. lines in your answer that makes your answer more presentable.

Q.2 2.5 Marks

Corporate financing is the process of raising funds for the company. It involves the company raising funds from various sources such as equity, debt, and other financial instruments.

The company is required to file its financial statements with the Registrar of Companies and also to file its financial statements with the Registrar of Companies.

1. Appointment of chairman of the company.

2. Adoption of articles of association and memorandum of association.

3. Appointment of first director of the company.

4. Appointment of first manager of the company.

5. Appointment of first secretary of the company.

6. Appointment of first auditor of the company.

7. Appointment of first advocate of the company.

8. Appointment of first chartered accountant of the company.

9. Appointment of first engineer of the company.

10. Appointment of first architect of the company.

11. Appointment of first surveyor of the company.

12. Appointment of first valuer of the company.

13. Appointment of first broker of the company.

14. Appointment of first agent of the company.

15. Appointment of first trustee of the company.

16. Appointment of first executor of the company.

17. Appointment of first administrator of the company.

18. Appointment of first guardian of the company.

19. Appointment of first tutor of the company.

20. Appointment of first guardian of the property of the company.

21. Appointment of first guardian of the person of the company.

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