

June 2025 ATTEMPT CS – Professional (New Syllabus) Detailed Exam Series (4+2)

Subject: ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) – PRINCIPLES AND PRACTICE

Title	Chapter Number	Chapter Name
Test -1	1,2,3,4	Conceptual Framework of Corporate Governance
		Legislative Framework of Corporate Governance
		in India
		Board Effectiveness
		Board Processes through Secretarial Standards
Test -2	5,7,8,9	Board Committees
		Board Disclosures and Website Disclosures
		Data Governance
		Stakeholders Rights
Test -3	10,11,12,13,14	Business Ethics, Code of Conduct and Anti-
		Bribery
		Board's Accountability on ESG
	THE CO	Environment Corporate Social Responsibility (CSR)
		Green Initiatives
Test -4	15,16,17,18,19	Governance Influencers
		Empowerment of the Company Secretary
		Profession
		Risk Management
		Sustainability Audit; ESG Rating; Emerging
		Mandates from Government and Regulators
		Integrated Reporting Framework; Global
		Reporting Initiative Framework; Business
		Responsibility & Sustainability Reporting
Test -5	Full Syllabus	
Test -6	Full Syllabus	

Subject: DRAFTING, PLEADING & APPEARANCES

Title	Chapter Number	Chapter Name
Test -1	1,2,3,4	Types of Documents
		General principles of Drafting
		Laws relating to Drafting and Conveyancing
		Drafting of Agreements, Deeds and Documents
Test -2	5,6,7,8	Drafting of Commercial Contracts
		Documents under Companies Act, 2013
		Art of Opinion Writing
		Commercial Contract Management
Test -3	9,10,11	Judicial & Administrative framework



		Pleadings
		Art of Advocacy and Appearances
Test -4	12,13,14	Applications, Petitions and Appeals under
		Companies Act, 2013
		Adjudications and Appeals under SEBI Laws
		Appearance before other Regulatory and Quasi-
		judicial Authorities
Test -5	Full Syllabus	
Test -6	Full Syllabus	

Subject: COMPLIANCE MANAGEMENT, AUDIT & DUE-DILIGENCE

Title	Chapter Number	Chapter Name
Test -1	1,2,3,4	Compliance Framework
		Documentation & Maintenance of Records
		Signing and Certification
		Legal Framework Governing Company
		Secretaries
Test -2	5,6,7,8	Values, Ethics and Professional Conduct
		Non-Compliances, Penalties and Adjudications
		Relief and Remedies
		Concepts of Various Audits
Test -3	9,10,11,12	Audit Engagement
		Audit Principles and Techniques
		Audit Process and Documentation
	THE CO	Forming an Opinion & Reporting
Test -4	13,14,15,16	Secretarial Audit
		Internal Audit & Performance Audit
		Peer Review and Quality Review
		Due Diligence
Test -5	Full Syllabus	
Test -6	Full Syllabus	

Subject: STRATEGIC MANAGEMENT AND CORPORATE FINANCE

Title	Chapter Number	Chapter Name
Test -1	1,2,3,4,	Introduction to Strategic Management
		Analyzing the External and Internal Environment
		Business Policy and Formulation of Functional
		Strategy
		Strategic Analysis and Planning
Test -2	5,6,7,8	Competitive Positioning
		Managing the Multi-Business Firm and Analyzing
		Strategic Edge
		Sources of Corporate Funding
		Raising of Funds from Equity and Procedural
		Aspects – Public Funding
Test -3	9,10,11,12,13	Real Estate Investment Trusts



			Infrastructure Investment Trusts
			Raising of Funds – Private Funding
			Raising of Funds – Non Fund Based
			An Overview on Listing and Issuance of Securities
			in International Financial Services Centre
Test -4	14,15,16,17,18		Raising of Funds from Debt and Procedural
1			Aspects
			Foreign Funding-Institutions
			Foreign Funding-Instruments, Laws and
			Procedures
			Role of Intermediaries in Fund Raising
			Project Evaluation
Test -5	Full Syllabus	THE CO	OMPLETE EXAM GUIDE
Test -6	Full Syllabus		

Subject: CORPORATE RESTRUTURING, VALUATION & INSOLVENCY

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



		Strike Off and Restoration of Name of the Company and LLP
Test -5	Full Syllabus	
Test -6	Full Syllabus	