

**DECEMBER 2026 ATTEMPT**  
**CS-Professional (New Syllabus)**  
**Individual Chapterwise Plan**

| Paper-1: Environmental, Social and Governance (ESG) – Principles and Practice |               |                                                                                                                           |
|-------------------------------------------------------------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------|
| Test No.                                                                      | Chapter No.   | Chapter Name                                                                                                              |
| Test 1                                                                        | Chapter 1     | Conceptual Framework of Corporate Governance                                                                              |
| Test 2                                                                        | Chapter 2     | Legislative Framework of Corporate Governance in India                                                                    |
| Test 3                                                                        | Chapter 3     | Board Effectiveness/Building Better Boards                                                                                |
| Test 4                                                                        | Chapter 4     | Board Processes through Secretarial Standards                                                                             |
| Test 5                                                                        | Chapter 5     | Board Committees                                                                                                          |
| Test 6                                                                        | Chapter 6     | Concept of Governance in Professional Managed Company & Promoters Driven Company                                          |
| Test 7                                                                        | Chapter 7     | Board Disclosures and Website Disclosures                                                                                 |
| Test 8                                                                        | Chapter 8     | Data Governance                                                                                                           |
| Test 9                                                                        | Chapter 9     | Stakeholders Rights                                                                                                       |
| Test 10                                                                       | Chapter 10    | Business Ethics, Code of Conduct and Anti-Bribery                                                                         |
| Test 11                                                                       | Chapter 11    | Board’s Accountability on ESG                                                                                             |
| Test 12                                                                       | Chapter 12    | Environment                                                                                                               |
| Test 13                                                                       | Chapter 13    | Corporate Social Responsibility (CSR)                                                                                     |
| Test 14                                                                       | Chapter 14    | Green Initiatives                                                                                                         |
| Test 15                                                                       | Chapter 15    | Governance Influencers                                                                                                    |
| Test 16                                                                       | Chapter 16    | Empowerment of the Company Secretary Profession                                                                           |
| Test 17                                                                       | Chapter 17    | Risk Management                                                                                                           |
| Test 18                                                                       | Chapter 18    | Sustainability Audit; ESG Rating; Emerging Mandates from Government and Regulators                                        |
| Test 19                                                                       | Chapter 19    | Integrated Reporting Framework; Global Reporting Initiative Framework; Business Responsibility & Sustainability Reporting |
| Test 20                                                                       | Full Syllabus |                                                                                                                           |
| Test 21                                                                       | Full Syllabus |                                                                                                                           |
|                                                                               |               |                                                                                                                           |
| Paper-2: Drafting, Pleading & Appearances                                     |               |                                                                                                                           |
| Test No.                                                                      | Chapter No.   | Chapter Name                                                                                                              |
| Test 1                                                                        | Chapter 1     | Types of Documents                                                                                                        |
| Test 2                                                                        | Chapter 2     | General principles of Drafting                                                                                            |
| Test 3                                                                        | Chapter 3     | Laws relating to Drafting and Conveyancing                                                                                |
| Test 4                                                                        | Chapter 4     | Drafting of Agreements, Deeds and Documents                                                                               |
| Test 5                                                                        | Chapter 5     | Drafting of Commercial Contracts                                                                                          |
| Test 6                                                                        | Chapter 6     | Documents under Companies Act, 2013                                                                                       |
| Test 7                                                                        | Chapter 7     | Art of Opinion Writing                                                                                                    |
| Test 8                                                                        | Chapter 8     | Commercial Contract Management                                                                                            |
| Test 9                                                                        | Chapter 9     | Judicial & Administrative framework                                                                                       |
| Test 10                                                                       | Chapter 10    | Pleadings                                                                                                                 |
| Test 11                                                                       | Chapter 11    | Art of Advocacy and Appearances                                                                                           |
| Test 12                                                                       | Chapter 12    | Applications, Petitions and Appeals under Companies Act, 2013                                                             |
| Test 13                                                                       | Chapter 13    | Adjudications and Appeals under SEBI Laws                                                                                 |
| Test 14                                                                       | Chapter 14    | Appearance before other Regulatory and Quasi-judicial Authorities                                                         |
| Test 15                                                                       | Full Syllabus |                                                                                                                           |
| Test 16                                                                       | Full Syllabus |                                                                                                                           |
|                                                                               |               |                                                                                                                           |
| Paper 3: Compliance Management, Audit & Due-Diligence                         |               |                                                                                                                           |
| Test No.                                                                      | Chapter No.   | Chapter Name                                                                                                              |
| Test 1                                                                        | Chapter 1     | Compliance Framework                                                                                                      |
| Test 2                                                                        | Chapter 2     | Documentation & Maintenance of Records                                                                                    |

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| Test 3 | Chapter 3 | Signing and Certification                     |
| Test 4 | Chapter 4 | Legal Framework Governing Company Secretaries |

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| Test 5         | Chapter 5  | Values, Ethics and Professional Conduct      |
| Test 6         | Chapter 6  | Non-Compliances, Penalties and Adjudications |
| Test 7         | Chapter 7  | Relief and Remedies                          |
| Test 8         | Chapter 8  | Concepts of Various Audits                   |
| Test 9         | Chapter 9  | Audit Engagement                             |
| Test10         | Chapter 10 | Audit Principles and Techniques              |
| Test11         | Chapter 11 | Audit Process and Documentation              |
| Test 12        | Chapter 12 | Forming an Opinion & Reporting               |
| Test 13        | Chapter 13 | Secretarial Audit                            |
| Test 14        | Chapter 14 | Internal Audit & Performance Audit           |
| Test 15        | Chapter 15 | Peer Review and Quality Review               |
| Test 16        | Chapter 16 | Due Diligence                                |
| <b>Test 17</b> |            | <b>Full Syllabus</b>                         |
| <b>Test 18</b> |            | <b>Full Syllabus</b>                         |

#### Paper 4 CSR and Social Governance

| Test No.       | Chapter No. | Chapter Name                                                              |
|----------------|-------------|---------------------------------------------------------------------------|
| Test 1         | Chapter 1   | Corporate Social Responsibility                                           |
| Test 2         | Chapter 2   | CSR Policy                                                                |
| Test 3         | Chapter 3   | CSR Projects & Implementation Agency                                      |
| Test 4         | Chapter 4   | Social Impact Assessment & CSR Audit                                      |
| Test 5         | Chapter 5   | Guidelines on CSR                                                         |
| Test 6         | Chapter 6   | CSR and Sustainable Development Goals                                     |
| Test 7         | Chapter 7   | Impact of CSR                                                             |
| Test 8         | Chapter 8   | Social Governance                                                         |
| Test 9         | Chapter 9   | Social Stock Exchange                                                     |
| Test 10        | Chapter 10  | Contribution of Non-Corporate Entities (NCE) in Social Governance         |
| Test 11        | Chapter 11  | Societies and Trusts                                                      |
| Test 12        | Chapter 12  | Partnership Firms                                                         |
| Test 13        | Chapter 13  | Model Code for Meetings of Non-Corporate Entities                         |
| Test 14        | Chapter 14  | Financial and Non-financial Reporting of Different non-corporate Entities |
| Test 15        | Chapter 15  | Foreign Funding to Non-Corporate Entities                                 |
| Test 16        | Chapter 16  | Local Self Governance                                                     |
| <b>Test 17</b> |             | <b>Full Syllabus</b>                                                      |
| <b>Test 18</b> |             | <b>Full Syllabus</b>                                                      |

#### Paper 5 Strategic Management and Corporate Finance

| Test No. | Chapter No. | Chapter Name                                                                                 |
|----------|-------------|----------------------------------------------------------------------------------------------|
| Test 1   | Chapter 1   | Introduction to Strategic Management                                                         |
| Test 2   | Chapter 2   | Analyzing the External and Internal Environment                                              |
| Test 3   | Chapter 3   | Business Policy and Formulation of Functional Strategy                                       |
| Test 4   | Chapter 4   | Strategic Analysis and Planning                                                              |
| Test 5   | Chapter 5   | Competitive Positioning                                                                      |
| Test 6   | Chapter 6   | Managing the Multi-Business Firm and Analyzing Strategic Edge                                |
| Test 7   | Chapter 7   | Sources of Corporate Funding                                                                 |
| Test 8   | Chapter 8   | Raising of Funds from Equity and Procedural Aspects – Public Funding                         |
| Test 9   | Chapter 9   | Real Estate Investment Trusts                                                                |
| Test 10  | Chapter 10  | Infrastructure Investment Trusts                                                             |
| Test 11  | Chapter 11  | Raising of Funds – Private Funding                                                           |
| Test 12  | Chapter 12  | Raising of Funds – Non Fund Based                                                            |
| Test 13  | Chapter 13  | An Overview on Listing and Issuance of Securities in International Financial Services Centre |
| Test 14  | Chapter 14  | Raising of Funds from Debt and Procedural Aspects                                            |

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| Test 15                                                   | Chapter 15    | Foreign Funding-Institutions                                            |
| Test 16                                                   | Chapter 16    | Foreign Funding-Instruments, Laws and Procedures                        |
| Test 17                                                   | Chapter 17    | Role of Intermediaries in Fund Raising                                  |
| Test 18                                                   | Chapter 18    | Project Evaluation                                                      |
| Test 19                                                   | Full Syllabus |                                                                         |
| Test 20                                                   | Full Syllabus |                                                                         |
|                                                           |               |                                                                         |
| Paper 6 Corporate Restructuring, Valuation and Insolvency |               |                                                                         |
| Test No.                                                  | Chapter No.   | Chapter Name                                                            |
| Test 1                                                    | Chapter 1     | Types of Corporate Restructuring                                        |
| Test 2                                                    | Chapter 2     | Acquisition of Company/Business                                         |
| Test 3                                                    | Chapter 3     | Planning & Strategy                                                     |
| Test 4                                                    | Chapter 4     | Process of M&A transactions                                             |
| Test 5                                                    | Chapter 5     | Documentation-Merger & Amalgamation                                     |
| Test 6                                                    | Chapter 6     | Accounting in Corporate Restructuring: Concept and Accounting Treatment |
| Test 7                                                    | Chapter 7     | Taxation & Stamp Duty aspects of Corporate Restructuring                |
| Test 8                                                    | Chapter 8     | Regulation of Combinations                                              |
| Test 9                                                    | Chapter 9     | Regulatory Approvals of Scheme                                          |
| Test 10                                                   | Chapter 10    | Fast Track Mergers                                                      |
| Test 11                                                   | Chapter 11    | Cross Border Mergers                                                    |
| Test 12                                                   | Chapter 12    | Overview of Business Valuation                                          |
| Test 13                                                   | Chapter 13    | Valuation of Business and Assets for Corporate Restructuring            |
| Test 14                                                   | Chapter 14    | Insolvency                                                              |
| Test 15                                                   | Chapter 15    | Application for Corporate Insolvency Resolution Process                 |
| Test 16                                                   | Chapter 16    | Role, Functions and Duties of IP/IRP/RP                                 |
| Test 17                                                   | Chapter 17    | Resolution Strategies                                                   |
| Test 18                                                   | Chapter 18    | Convening and Conduct of Meetings of Committee of Creditors             |
| Test 19                                                   | Chapter 19    | Preparation & Approval of Resolution Plan                               |
| Test 20                                                   | Chapter 20    | Pre-Packaged Insolvency Resolution Process                              |
| Test 21                                                   | Chapter 21    | Cross Border Insolvency                                                 |
| Test 22                                                   | Chapter 22    | Liquidation on or after failing of Resolution Plan                      |
| Test 23                                                   | Chapter 23    | Voluntary Liquidation                                                   |
| Test 24                                                   | Chapter 24    | Debt Recovery & SARFAESI                                                |
| Test 25                                                   | Chapter 25    | Winding-up by Tribunal under the Companies Act, 2013                    |
| Test 26                                                   | Chapter 26    | Strike Off and Restoration of Name of the Company and LLP               |
| Test 27                                                   |               | Full Syllabus                                                           |
| Test 28                                                   |               | Full Syllabus                                                           |

