



THE INSTITUTE OF
Company Secretaries of India

भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE

Statutory body under an Act of Parliament

(Under the jurisdiction of Ministry of Corporate Affairs)

Vision

"To be a global leader in
promoting good
corporate governance"

Motto

सत्यं वद। धर्मं चर। इष्टं कुरु त्वात्ते। कुरुते ह्यु त्वात्ते।

Mission

"To develop high calibre
professionals facilitating
good corporate governance"

EXAMINER'S OBSERVATIONS AND COMMENTS

(June 2025 Examination)

Question Papers Weblink for June 2025 Examination

<i>Subjects</i>	<i>Weblink</i>
EXECUTIVE PROGRAMME (Syllabus 2022)	
GROUP 1	Weblink
Jurisprudence, Interpretation and General Laws	https://www.icsi.edu/media/webmodules/examination/june2025/521.pdf
Company Law & Practice	https://www.icsi.edu/media/webmodules/examination/june2025/522.pdf
Setting up of Business, Industrial and Labour Laws	https://www.icsi.edu/media/webmodules/examination/june2025/523.pdf
Corporate Accounting and Financial Management	https://www.icsi.edu/media/webmodules/examination/june2025/524.pdf
GROUP 2	Weblink
Capital Market & Securities Laws	https://www.icsi.edu/media/webmodules/examination/june2025/525.pdf
Economics, Commercial & Intellectual Property Laws	https://www.icsi.edu/media/webmodules/examination/june2025/526.pdf
Tax Laws and Practice	https://www.icsi.edu/media/webmodules/examination/june2025/527.pdf
PROFESSIONAL PROGRAMME (Syllabus 2017)	
MODULE I	Weblink
Governance, Risk Management, Compliances and Ethics	https://www.icsi.edu/media/webmodules/examination/june2025/431.pdf
Advanced Tax Laws	https://www.icsi.edu/media/webmodules/examination/june2025/432.pdf
Drafting, Pleading and Appearances	https://www.icsi.edu/media/webmodules/examination/june2025/433.pdf

MODULE II	Weblink
Secretarial Audit, Compliances Management and Due Diligence	https://www.icsi.edu/media/webmodules/examination/june2025/434.pdf
Corporate Restructuring, Insolvency, Liquidation and Winding up	https://www.icsi.edu/media/webmodules/examination/june2025/435.pdf
Resolution of Corporate Disputes, Non-Compliances and Remedies	https://www.icsi.edu/media/webmodules/examination/june2025/436.pdf
MODULE III	Weblink
Corporate Funding and Listings in Stock Exchanges	https://www.icsi.edu/media/webmodules/examination/june2025/437.pdf
Multidisciplinary Case Studies	https://www.icsi.edu/media/webmodules/examination/june2025/438.pdf
Banking Law & Practice (Elective Paper)	https://www.icsi.edu/media/webmodules/examination/june2025/441.pdf
Insurance Law & Practice (Elective Paper)	https://www.icsi.edu/media/webmodules/examination/june2025/442.pdf
Intellectual Property Rights-Law & Practice (Elective Paper)	https://www.icsi.edu/media/webmodules/examination/june2025/443.pdf
Labour Laws & Practice (Elective Paper)	https://www.icsi.edu/media/webmodules/examination/june2025/446.pdf
Insolvency Law and Practice (Elective Paper)	https://www.icsi.edu/media/webmodules/examination/june2025/448.pdf

PROFESSIONAL PROGRAMME (Syllabus 2022)	
GROUP 1	Weblink
Environmental, Social and Governance (ESG) - Principles and Practice	https://www.icsi.edu/media/webmodules/examination/june2025/531.pdf
Drafting, Pleadings and Appearances	https://www.icsi.edu/media/webmodules/examination/june2025/532.pdf
Compliance Management, Audit and Due Diligence	https://www.icsi.edu/media/webmodules/examination/june2025/533.pdf
Electives 1 out of below 4 subjects	
CSR and Social Governance	https://www.icsi.edu/media/webmodules/examination/june2025/541.pdf
Internal and Forensic Audit	https://www.icsi.edu/media/webmodules/examination/june2025/542.pdf
Intellectual Property Rights - Law and Practice	https://www.icsi.edu/media/webmodules/examination/june2025/543.pdf
Artificial Intelligence, Data Analytics and Cyber Security - Laws and Practice	https://www.icsi.edu/media/webmodules/examination/june2025/544.pdf
GROUP 2	Weblink
Strategic Management and Corporate Finance	https://www.icsi.edu/media/webmodules/examination/june2025/535.pdf
Corporate Restructuring, Valuation and Insolvency	https://www.icsi.edu/media/webmodules/examination/june2025/536.pdf
Electives 1 out of below 5 subjects	
Arbitration, Mediation and Conciliation	https://www.icsi.edu/media/webmodules/examination/june2025/551.pdf
Goods and Services Tax (GST) and Corporate Tax Planning	https://www.icsi.edu/media/webmodules/examination/june2025/552.pdf
Labour Laws & Practice	https://www.icsi.edu/media/webmodules/examination/june2025/553.pdf
Banking and Insurance - Laws and Practice	https://www.icsi.edu/media/webmodules/examination/june2025/554.pdf
Insolvency and Bankruptcy - Law and Practice	https://www.icsi.edu/media/webmodules/examination/june2025/555.pdf

EXAMINER'S OBSERVATIONS AND COMMENTS
(June 2025 Examination)

**EXAMINERS' OBSERVATIONS AND COMMENTS ON THE PERFORMANCE OF EXAMINEES
FOR EXECUTIVE PROGRAMME AND PROFESSIONAL PROGRAMME IN JUNE 2025
EXAMINATION**

Table – A

**Statement Showing the Marks Obtained by the Candidates in all Papers of
Executive Programme (Syllabus 2022)
June 2025 Examination**

Subjects	Percentage of Candidates Secured		
	40 to 49% marks	50% to 59% marks	60% and above marks
EXECUTIVE PROGRAMME			
GROUP 1			
Jurisprudence, Interpretation and General Laws	19.01	15.01	2.93
Company Law & Practice	17.59	7.64	.83
Setting up of Business, Industrial and Labour Laws	17.12	14.02	2.88
Corporate Accounting and Financial Management	9.18	6.83	1.70
GROUP 2			
Capital Market & Securities Laws	13.24	16.82	3.20
Economics, Commercial & Intellectual Property Laws	22.23	19.32	2.00
Tax Laws and Practice	15.03	7.96	1.29

JURISPRUDENCE, INTERPRETATION AND GENERAL LAWS

Executive Programme (Syllabus 2022)

Group - I Paper – 1

<i>Ques. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q2	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q3	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q4	Overall Performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q4A	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q5	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q6	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q6A	Overall performance	Average
	Conceptual Understanding	Average

COMPANY LAW & PRACTICE
Executive Programme (Syllabus 2022)
Group - I Paper – 2

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q2	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q3	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q4	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q4A	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q5	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

Q6	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q6A	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

SETTING UP OF BUSINESS, INDUSTRIAL AND LABOUR LAWS**Executive Programme (Syllabus 2022)****Group - I Paper – 3**

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Good
	Conceptual Understanding	Average
	Analytical Skills	Good
Q2	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q3	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q4	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q4A	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q5	Overall performance	Good
	Conceptual Understanding	Average
	Analytical Skills	Good

Q6	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Average
Q6A	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

CORPORATE ACCOUNTING AND FINANCIAL MANAGEMENT**Executive Programme (Syllabus 2022)****Group - I Paper – 4**

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q2	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q3	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q4	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q4A	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q5	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

Q6	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q6A	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

CAPITAL MARKET & SECURITIES LAWS

Executive Programme (Syllabus 2022)

Group - II Paper – 5

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q2	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q2 A	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q3	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q4	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q5	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

Q6	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q6A	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

ECONOMICS, COMMERCIAL & INTELLECTUAL PROPERTY LAWS**Executive Programme (Syllabus 2022)****Group - II Paper – 6**

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Good
	Conceptual Understanding	Average
	Analytical Skills	Good
Q2	Overall performance	Average
	Conceptual Understanding	Good
	Analytical Skills	Average
Q3	Overall performance	Average
	Conceptual Understanding	Good
	Analytical Skills	Average
Q4	Overall performance	Good
	Conceptual Understanding	Average
	Analytical Skills	Good
Q4A	Overall performance	Good
	Conceptual Understanding	Average
	Analytical Skills	Good
Q5	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Good

Q6	Overall performance	Good
	Conceptual Understanding	Average
	Analytical Skills	Good
Q6A	Overall performance	Average
	Conceptual Understanding	Good
	Analytical Skills	Good

TAX LAWS AND PRACTICE
Executive Programme (Syllabus 2022)
Group - II Paper – 7

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q 2	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q3	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q4	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q4A	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q5	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

Q6	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q6A	Overall performance	Poor
	Conceptual Understanding	Poor
	Analytical Skills	Poor

Table - B
Statement Showing the Marks Obtained by the Candidates in all Papers of
Professional Programme (Syllabus 2017)
June 2025 Examination

Subjects	Percentage of Candidates Secured		
	40 to 49% marks	50% to 59% marks	60% and above marks
PROFESSIONAL PROGRAMME (O/S)			
MODULE I			
Governance, Risk Management, Compliances and Ethics	30.22	28.71	4.99
Advanced Tax Laws	31.40	14.16	2.33
Drafting, Pleading and Appearances	44.99	35.89	2.49
MODULE II			
Secretarial Audit, Compliances Management and Due Diligence	31.41	11.51	.27
Corporate Restructuring, Insolvency, Liquidation and Winding up	33.10	20.16	1.23
Resolution of Corporate Disputes, Non-Compliances and Remedies	42.71	33.21	1.73
MODULE III			
Corporate Funding and Listings in Stock Exchanges	27.30	19.29	3.28
Multidisciplinary Case Studies	34.77	22.56	1.20
Banking Law & Practice (Elective Paper)	21.05	6.58	0.00
Insurance Law & Practice (Elective Paper)	46.15	15.38	7.69
Intellectual Property Rights-Law & Practice (Elective Paper)	40.78	25.24	4.85
Labour Laws & Practice (Elective Paper)	36.62	52.11	3.52
Insolvency Law and Practice (Elective Paper)	49.09	20.28	.96

GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS**Professional Programme (Syllabus 2017)****Module - I Paper - 1**

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Good
Q1	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q2	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q3	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q4	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q5	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q6	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good

ADVANCED TAX LAWS
Professional Programme (Syllabus 2017)
Module-1, Paper-2

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q2	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q2A	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q3	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q4	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q5	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

Q6	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q6A	Overall performance	Poor
	Conceptual Understanding	Poor
	Analytical Skills	Poor

DRAFTING, PLEADING AND APPEARANCES**Professional Programme (Syllabus 2017)****Module-I, Paper-3**

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q2	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q2A	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q3	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q3A	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q4	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

Q5	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q6	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE**Professional Programme (Syllabus 2017)****Module-II, Paper-4**

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q2	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q2A	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q3	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q4	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q5	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

Q6	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q6A	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good

CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING-UP

Professional Programme (Syllabus 2017)

Module-II, Paper-5

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Good
Q1	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Good
Q2	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Average
Q2A	Overall performance	Average
	Conceptual Understanding	Good
	Analytical Skills	Average
Q3	Overall performance	Good
	Conceptual Understanding	Average
	Analytical Skills	Good
Q4	Overall performance	Good
	Conceptual Understanding	Average
	Analytical Skills	Good

Q5	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Average
Q6	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Average
Q6A	Overall performance	Average
	Conceptual Understanding	Good
	Analytical Skills	Average

RESOLUTION OF CORPORATE DISPUTES, NON-COMPLIANCES AND REMEDIES

Professional Programme (Syllabus 2017)

Module-II, Paper-6

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q2	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q2A	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q3	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q3A	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good

Q4	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q5	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q6	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good

CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES

Professional Programme (Syllabus 2017)

Module-III, Paper-7

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q2	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q2A	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q3	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q4	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q5	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

Q6	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q6A	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good

MULTIDISCIPLINARY CASE STUDIES**Professional Programme (Syllabus 2017)****Module-III, Paper-8**

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q2	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q3	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q4	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q5	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q6	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good

BANKING – LAW & PRACTICE
Professional Programme (Syllabus 2017)
Module-III, Elective Paper

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Average
Q2	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q3	Overall performance	Average
	Conceptual Understanding	Good
	Analytical Skills	Good
Q4	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q5	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Average
Q6	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

INSURANCE – LAW & PRACTICE
Professional Programme (Syllabus 2017)
Module-3 Elective Paper

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Good
	Conceptual Understanding	Average
	Analytical Skills	Good
Q2	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q3	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Good
Q4	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Average
Q5	Overall performance	Good
	Conceptual Understanding	Average
	Analytical Skills	Good
Q6	Overall performance	Average
	Conceptual Understanding	Good
	Analytical Skills	Good

INTELLECTUAL PROPERTY RIGHTS- LAWS AND PRACTICES**Professional Programme (Syllabus 2017)****Module-III, Elective Paper**

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Good
Q 1	Overall performance	Good
	Conceptual Under-standing	Good
	Analytical Skills	Good
Q 2	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q 3	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q4	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q5	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q6	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good

INSOLVENCY – LAW AND PRACTICE**Professional Programme (Syllabus 2017)****Module-III, Elective Paper**

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Good
Q1	Overall performance	Average
	Conceptual Understanding	Good
	Analytical Skills	Average
Q2	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Average
Q3	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Average
Q4	Overall performance	Good
	Conceptual Understanding	Average
	Analytical Skills	Average
Q5	Overall performance	Good
	Conceptual Understanding	Average
	Analytical Skills	Good
Q6	Overall performance	Good
	Conceptual Understanding	Average
	Analytical Skills	Average

Table - C
Statement Showing the Marks Obtained by the Candidates in all Papers of
Professional Programme (Syllabus 2022)
June 2025 Examination

Subjects	Percentage of Candidates Secured		
	40 to 49% marks	50% to 59% marks	60% and above marks
PROFESSIONAL PROGRAMME (N/S)			
GROUP 1			
Environmental, Social and Governance (ESG) - Principles and Practice	31.21	24.33	9.10
Drafting, Pleadings and Appearances	44.20	17.21	.98
Compliance Management, Audit and Due Diligence	40.18	20.91	3.26
Electives 1 out of below 4 subjects			
CSR and Social Governance	39.53	27.00	7.98
Internal and Forensic Audit	32.94	24.12	5.88
Intellectual Property Rights - Law and Practice	40.24	23.48	4.27
Artificial Intelligence, Data Analytics and Cyber Security - Laws and Practice	27.53	16.29	4.49
GROUP 2			
Strategic Management and Corporate Finance	32.04	17.26	4.14
Corporate Restructuring, Valuation and Insolvency	30.97	21.50	5.07

Electives 1 out of below 5 subjects			
Arbitration, Mediation and Conciliation	21.13	48.59	16.20
Goods and Services Tax (GST) and Corporate Tax Planning	28.24	22.52	5.73
Labour Laws & Practice	38.29	19.14	.56
Banking and Insurance - Laws and Practice	29.35	26.09	11.96
Insolvency and Bankruptcy - Law and Practice	39.17	16.71	2.88

**ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) –
PRINCIPLES & PRACTICE**

Professional Programme (Syllabus 2022)

Group - I Paper - 1

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Good
Q1	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q2	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q3	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q4	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q5	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q6	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good

DRAFTING, PLEADINGS AND APPEARANCES***Professional Programme (Syllabus 2022)*****Group - 1 Paper - 2**

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q2	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q3	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q4	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q4A	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q5	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

Q6	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q6A	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

COMPLIANCE MANAGEMENT, AUDIT & DUE DILIGENCE***Professional Programme (Syllabus 2022)*****Group - 1 Paper- 3**

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q2	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q2A	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q3	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q4	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q5	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

Q6	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q6A	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good

CSR & SOCIAL GOVERNANCE
Professional Programme (Syllabus 2022)
Group 1, Elective Paper-4.1

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Good
	Conceptual Understanding	Average
	Analytical Skills	Average
Q2	Overall performance	Average
	Conceptual Understanding	Good
	Analytical Skills	Average
Q3	Overall performance	Average
	Conceptual Understanding	Good
	Analytical Skills	Average
Q3A	Overall performance	Average
	Conceptual Understanding	Good
	Analytical Skills	Average
Q4	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Average
Q5	Overall performance	Good
	Conceptual Understanding	Average
	Analytical Skills	Average

Q6	Overall performance	Good
	Conceptual Understanding	Average
	Analytical Skills	Average
Q6A	Overall performance	Average
	Conceptual Understanding	Good
	Analytical Skills	Average

INTERNAL AND FORENSIC AUDIT
Professional Programme (Syllabus 2022)
Group 1, Elective Paper-4.2

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Good
Q1	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q2	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q3	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q4	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q4A	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q5	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

Q6	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q6A	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good

INTELLECTUAL PROPERTY RIGHTS – LAW & PRACTICE***Professional Programme (Syllabus 2022)*****Group 1, Elective Paper-4.3**

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q 1	Overall performance	Average
	Conceptual Under-standing	Average
	Analytical Skills	Average
Q 2	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q 3	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q4	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good

**ARTIFICIAL INTELLIGENCE, DATA ANALYTICS AND
CYBER SECURITY – LAWS & PRACTICE**

Professional Programme (Syllabus 2022)

Group - 1 Elective Paper- 4.4

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Good
Q1	Overall performance	Good
	Conceptual Understanding	Average
	Analytical Skills	Good
Q2	Overall performance	Average
	Conceptual Understanding	Good
	Analytical Skills	Good
Q3	Overall performance	Average
	Conceptual Understanding	Good
	Analytical Skills	Average
Q4	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Average

STRATEGIC MANAGEMENT AND CORPORATE FINANCE**Professional Programme (Syllabus 2022)****Group-2, Paper-5**

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q2	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q2A	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q3	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q4	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q5	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

Q6	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q6A	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION & WINDING UP**Professional Programme (Syllabus 2022)****Group -2, Paper-6**

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Good
Q1	Overall performance	Good
	Conceptual Understanding	Average
	Analytical Skills	Good
Q2	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Average
Q2A	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Average
Q3	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q4	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q5	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good

Q6	Overall performance	Good
	Conceptual Understanding	Average
	Analytical Skills	Good
Q6A	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

ARBITRATION, MEDIATION AND CONCILIATION**Professional Programme(Syllabus 2022)****Group - 2 Paper – 7.1**

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q2	Overall performance	Poor
	Conceptual Understanding	Poor
	Analytical Skills	Poor
Q3	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q4	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q4A	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q5	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

Q6	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q6A	Overall performance	Poor
	Conceptual Understanding	Poor
	Analytical Skills	Poor

GOODS AND SERVICES TAX (GST) & CORPORATE TAX PLANNING**Professional Programme (Syllabus 2022)****Group - 2 Elective Paper- 7.2**

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q 1	Overall performance	Good
	Conceptual Under-standing	Good
	Analytical Skills	Good
Q 2	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q 3	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q4	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average
Q4A	Overall performance	Poor
	Conceptual Understanding	Poor
	Analytical Skills	Poor
Q5	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good

Q6	Overall performance	Poor
	Conceptual Understanding	Poor
	Analytical Skills	Poor
Q6A	Overall performance	Average
	Conceptual Understanding	Average
	Analytical Skills	Average

LABOUR LAWS & PRACTICE
Professional Programme (Syllabus 2022)
Group - 2 Elective Paper- 7.3

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Good
Q1	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q2	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q3	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q4	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good

BANKING & INSURANCE – LAWS & PRACTICE**Professional Programme (Syllabus 2022)****Group - 2 Elective Paper- 7.4**

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Average
Q1	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Average
Q2	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q3	Overall performance	Average
	Conceptual Understanding	Good
	Analytical Skills	Good
Q3A	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Good
Q4	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Average
Q5	Overall performance	Average
	Conceptual Understanding	Good
	Analytical Skills	Average

Q6	Overall performance	Average
	Conceptual Understanding	Good
	Analytical Skills	Average
Q6A	Overall performance	Average
	Conceptual Understanding	Good
	Analytical Skills	Average

INSOLVENCY AND BANKRUPTCY – LAW & PRACTICE

Professional Programme(Syllabus 2022)

Group - 2 Elective Paper- 7.5

<i>Q. No.</i>	<i>Parameters</i>	<i>Remarks</i>
Entire paper	Overall performance	Good
Q1	Overall performance	Average
	Conceptual Understanding	Good
	Analytical Skills	Average
Q2	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Average
Q3	Overall performance	Good
	Conceptual Understanding	Good
	Analytical Skills	Average
Q4	Overall performance	Good
	Conceptual Understanding	Average
	Analytical Skills	Average

Generic Comments:

The candidates are advised to:

- Understand and analyze the question before attempting the same.
- Properly read and understand the language of the question.
- Avoid writing lengthy answer.
- Improve drafting and presentation skills.
- Focus on entire syllabus instead of selective study.
- Write Specific answers to the question rather than covering the general points.
- Update themselves with the latest amendments/changes in Company Law, SEBI Laws, Income Tax, GST and other relevant Laws/Rules/Regulations.
- Refer Guideline Answers uploaded by the Institute on its website from time to time.

Read Study Material, Relevant Reference Books, Guideline Answers, Chartered Secretary Journal, Student Company Secretary, Monthly updates, supplements available on ICSI website for information and further updates.

The CS course being a professional course, the Students are expected to have a comprehensive knowledge and are therefore, advised to refer to list of further readings/reference books/regulatory websites indicated in the study material apart from the relevant Bare Acts, Rules, Regulations as well and give reference to the Case Laws on the subject wherever applicable while answering questions in the examinations.
