

## TRICK TICK-2

### CHAPTER – 9 ACCOUNTS OF COMPANIES

- Section 128 – Books of account, etc., to be kept by the company (28 ko pdhenge **BOOK** se )
- Section 129 – Financial statements (29 ko dekhenge **FaStrack**)
- Section 129A – Periodical financial results (Notification awaited)
- Section 130 – Reopening of accounts on courts or tribunal's orders (30 ko **Reopen accounts notes**)
- Section 131 – Voluntary revision of financial statements or board's report (31 ko **Final Revision**)
- Section 132 – Constitution of National Financial Reporting Authority (NFRA) (32 me **Banaya NFRA**)
- Section 133 – Central Government to describe/prescribe accounting standards (**AS Btaya CG** ne)
- Section 134 – Financial statements, boards report, etc., (34 me **FaSe BuRi** tarah)
- Section 135 – Corporate Social Responsibility (CSR) (**tab krni pad gyi CSR**)
- Section 136 – Right of members to copies of audited financial statements (36 me **Audit krwake Copy rakhwa di FS** ki)
- Section 137 – Copy of financial statement to be filed with the registrar (37 me wo **Copy file kr di ROC** ko)
- Section 138 – Internal audit (**ab hogi I.A**)

### CHAPTER – 10 AUDIT AND AUDITORS

- Section 139 – Appointment of auditors (39 me **aayega**)
- Section 140 – Removal, resignation of auditor and giving of special notice (40 me **jayega** )
- Section 141 – Eligibility, qualifications and disqualification of auditor (**aane jane ki wjah Eligibility**)
- Section 142 – Remuneration of auditor (42 me **bola Remuneration do** )
- Section 143 – Powers and duties of auditors and auditing standards (**kam milne pe dikhai Power**)
- Section 144 – Auditor not to render certain service (**kehta ..Certain Services nhi dunga** )
- Section 145 – Auditor to sign audit reports, etc., (**par Report Sign kr dunga** )
- Section 146 – Auditor to attend general meeting (**AGM bhi attend kr lunga**)
- Section 147 – Punishment for contravention (**itne nakhre dikhayega, Punishment** toh milegi)
- Section 148 – Central Government to specify audit of items of cost in respect of certain companies