

## FIRST SCHEDULE

| Clause | Part – I (Practice)                                 | Part – II (Service)                                                    | Part – III (General)                     | Part – IV (General)                                                                                     |
|--------|-----------------------------------------------------|------------------------------------------------------------------------|------------------------------------------|---------------------------------------------------------------------------------------------------------|
| 1      | Allows other person to practice in his name         | Pays share in emoluments                                               | Acts as fellow CA not being a fellow     | Guilty of civil or criminal offence which is punishable with imprisonment <b>not exceeding 6 months</b> |
| 2      | <b>Pays</b> part of profits to others               | Accepts part of fees from lawyer, CA or broker engaged by his employer | Does not supply information              |                                                                                                         |
| 3      | <b>Accepts</b> profits to others                    |                                                                        | Intentionally misrepresents to institute |                                                                                                         |
| 4      | Enters into partnership                             |                                                                        |                                          |                                                                                                         |
| 5      | Secures work with help of others                    |                                                                        |                                          |                                                                                                         |
| 6      | Solicits clients by advt, circular etc              |                                                                        |                                          |                                                                                                         |
| 7      | Advertises his professional attainments or services |                                                                        |                                          |                                                                                                         |
| 8      | Professional communication                          |                                                                        |                                          |                                                                                                         |
| 9      | Non Compliance of sec 225                           |                                                                        |                                          |                                                                                                         |
| 10     | Charges fees on basis of contingent findings        |                                                                        |                                          |                                                                                                         |
| 11     | Engages in business other than CA                   |                                                                        |                                          |                                                                                                         |
| 12     | Allows other person to sign in his behalf           |                                                                        |                                          |                                                                                                         |

## SECOND SCHEDULE

| Clause | Part – I (Practice)                                                                             | Part – II (General)                                          | Part – III (General)                                                                                            |
|--------|-------------------------------------------------------------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| 1      | Discloses info to others                                                                        | Contravenes this act, regulation                             |                                                                                                                 |
| 2      | Certifies financial statements without examination                                              | Being employee discloses info to others                      | Found guilty by civil or criminal court for an offence which is punishable with imprisonment exceeding 6 months |
| 3      | Certifies forecasting in a manner vouching its accuracy                                         | Gives info knowing it to be false                            |                                                                                                                 |
| 4      | Expresses opinion on statements of business in which he/his partner is substantially interested | Defalcates embezzles money received in professional capacity |                                                                                                                 |
| 5      | Fails to disclose material fact not disclosed in statements                                     |                                                              |                                                                                                                 |
| 6      | Fails to report material misstatement known to him                                              |                                                              |                                                                                                                 |
| 7      | Does not exercise due diligence / grossly negligent                                             |                                                              |                                                                                                                 |
| 8      | Fails to obtain sufficient info for expressing opinion                                          |                                                              |                                                                                                                 |
| 9      | Fails to invite attention to material departure from audit procedures                           |                                                              |                                                                                                                 |
| 10     | Fails to keep moneys of client in separate bank account                                         |                                                              |                                                                                                                 |