Group	Section	Reference
1	205	Dividend
	208	Interest on Share Capital
	209	Maintaining proper book of a/c. (I accrual basis)
	209(4A)	Preserving book of a/c. for 8 years
	211(3A)	Company needs to follow accounting standards
	211(3B)	Departure of Accounting Standards and reasons for it
	211(3C)	Accounting Standards to be followed issued by ICAI
2	217	Director's Report
	217(2AA)	Director's Responsibility Report
3	224(1)	Appointment of Auditor in AGM by Share Holder
	224(2)	Reappointment of an Retiring Auditor
	224(3)	Appointment of Auditor by Central Government on failure of appointment in AGM
	224(5)	Appointment of 1st Auditor by BOD
	224(6)	Casual Vacancy of an Auditor to be filled by BOD
	224(7)	Removal of Auditor before Expiry Term by Share Holder
	224(8)	Remuneration of Auditor
	224(1B)	A C.A. Cannot hold more than a Specified Number of Company Audits
	224A	Appointment of Auditor by passing Special Resolution

4	225	Procedure for removal of Old Auditor and appointment of New Auditor
	225(1)	14 days Notice before AGM by any Share Holder (sent to Company) for removal of Old Auditor
	190(2)	Above given notice sent to all Members at least 7 days before AGM
	225(2)	Above given notice sent to Retiring Auditor
	225(3)	Representation of Retiring Auditor sent to Share Holders
5	226(1)	Qualification of an Individual Auditor (i.e. should be member of ICAI and should hold COP)
	226(2)	Qualification of Partnership Firm of Auditor
	226(3)	Basic Disqualification of a Company Auditor
	226(4)	If Disqualified (as above) in 1 Company than Disqualified in Holding and Subsidiary Company of that Company and some other Subsidiary Company of the Same Holding Company
	226(5)	Above Qualification need to be Maintained through out the Year
	274(1)(g)	Director’s Disqualification
	227	Rights and Duties of Auditor
	227(1A)	Matters to be Reported in case of Adverse Report (viz. 6 matters)
	227(3)	Auditor’s Report
	227(4A)	Matters to be Reported in CARO

6	228	Branch Audit
	229	Signing of an Auditor Report
	231	Statutory Right to receive notice of every General Meeting of Share Holder
7	233A	Special Audit
	233B	Cost Audit
8	293	Charitable Contribution by Company
	293(A)	Political Contribution by Company
9	617	Government Company
	619	Appointment of Auditor by C & AG
	619(3)	Powers of C & AG for Government Company
	619B	Quasi or Deemed Government Company
	25	Non Profit making Company
	372	Investment Company
	591	Foreign Company