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Section 136:- Right of members to copies of audited Financial Statement.

(1)

A copy of financial statement
+ consolidated Financial Statement
+ Auditors Report &
+ every other documents required
to be aunerred

Which are to
be laid before
a co. in G.M.

shall be sent to
every member
every Trustee for the
D/H to all persons

Being the
person so
entered

Not less than
21 days before
the date of meeting.

(2)

In case of Listed Company.
above provision deemed
to be complied → if the
Copies of the documents are
made to

available for inspection
at registered office
durig working hours

for a period of 21 days before the
date of the meeting.

& a statement in prescribed form (AOC-3)
Contain salient features of such documents
is sent to every member of the Company
& to every trustee for the holder of any debenture
issued by the Company.

Not less than 21 days before the date of
the meeting.

(3)

C.G. → Specify manner of circulation
of financial Statement

In case of all listed Co.

+
Such Public Co.

Net worth= more
than 1 crore
&
Turnover= more
than 10 crore

may be sent
by electronic mode email id.
by Dispatched of physical
copies.

(4) A listed Company, every company having a subsidiaries
Shall.

Place separate
audited accounts
of each subsidiary

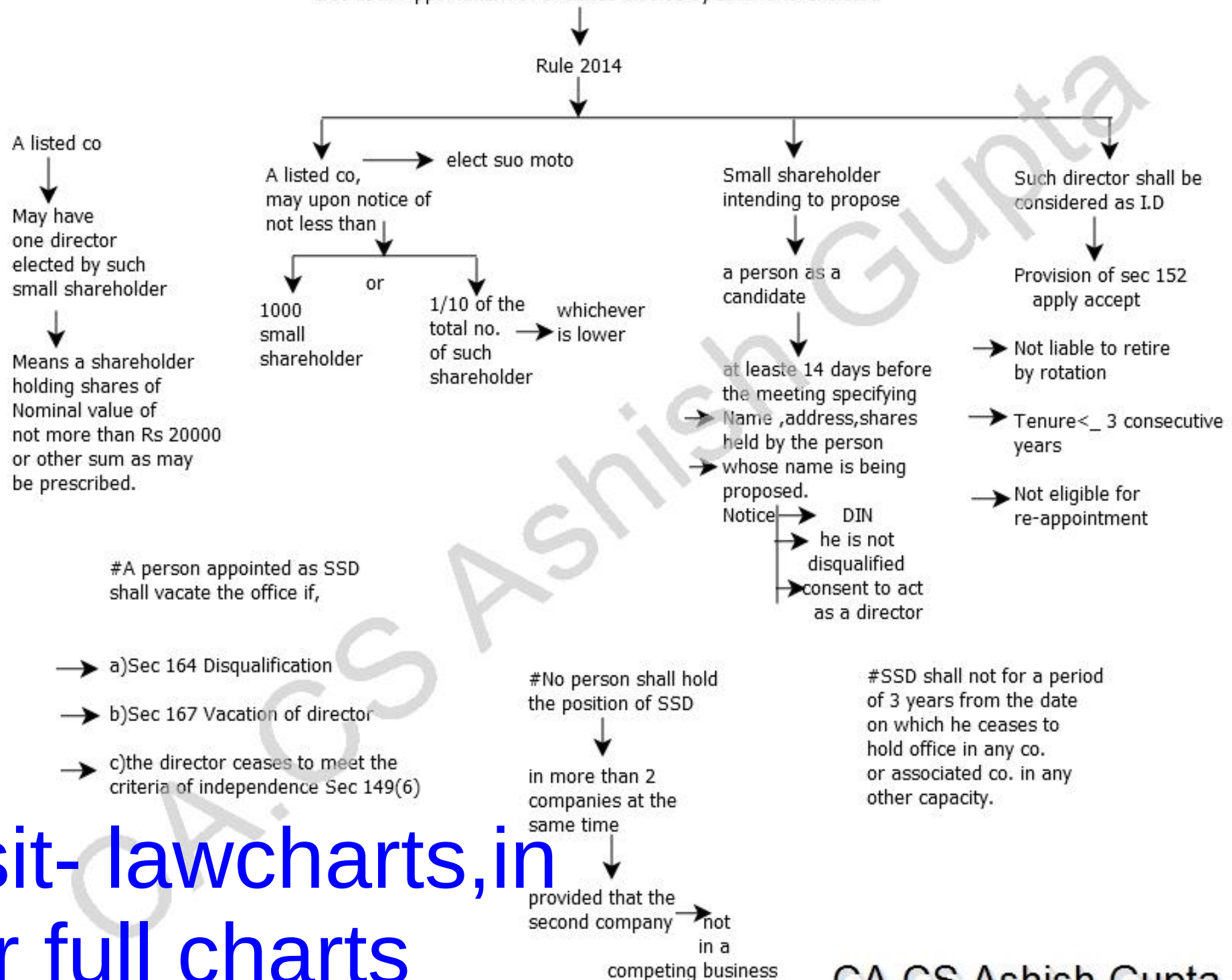
Provide a copy of F.S.
if share holders ask for it.

Default :

Co. → 25000
Officer → 5000

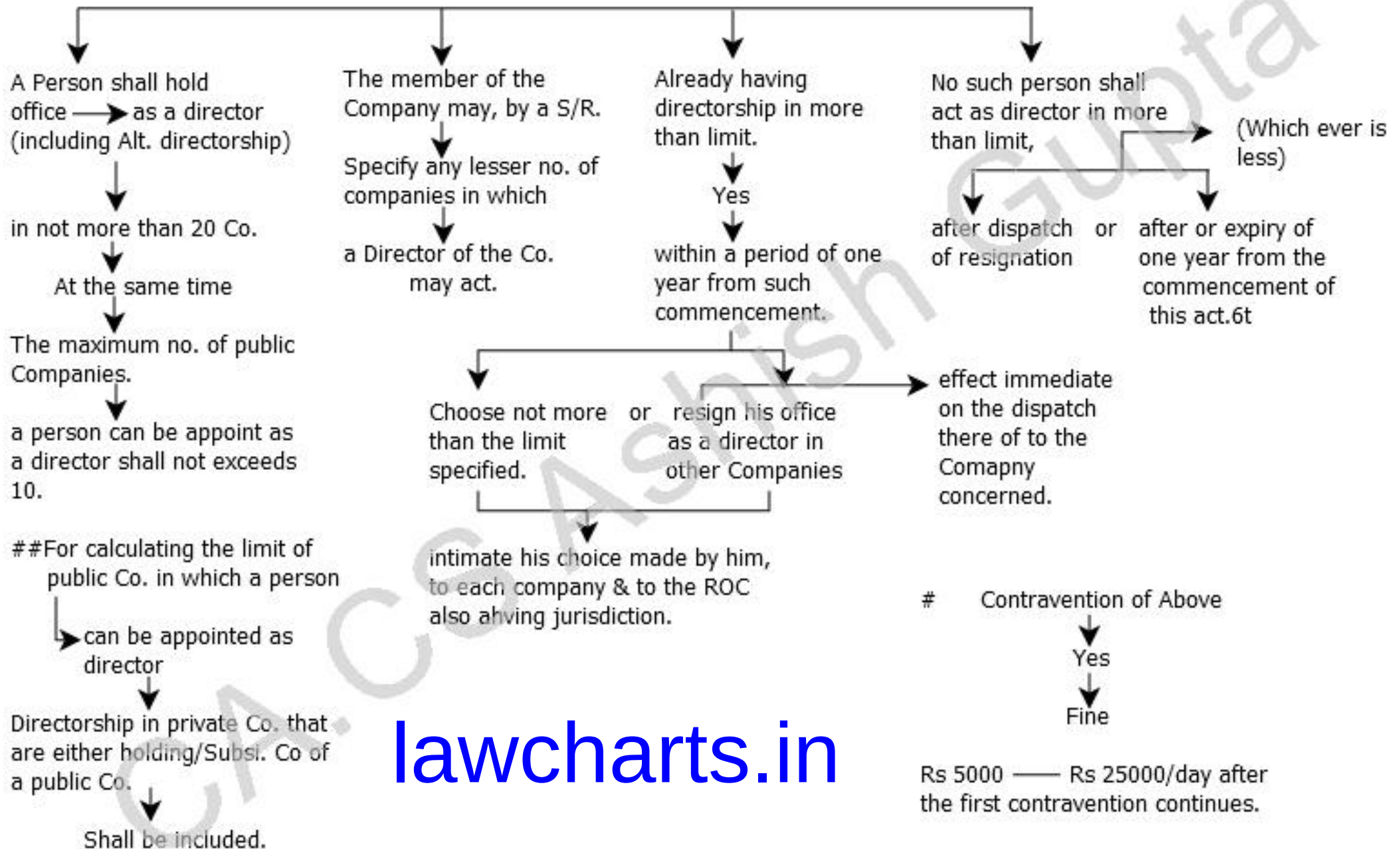
CA.CS Ashish Gupta

Sec 151:-Appointment of directors elected by small shareholders



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Section 165
Number of Directorship



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