<u>Updated date: 23.02.2024</u>

# **IC-46**

# GENERAL INSURANCE ACCOUNTS PREPARATION AND REGULATION OF INVESTMENT

# **Original Text in book**

Chapter.5, Unit-16, Page no. 360

# 1. Learn about Annual Report and the Companies Act 2013

[Learning Outcome a]

## Introduction

Annual report i.e. board's report is the most important tool or means for the board of directors for their reporting to the shareholders and other stakeholders of the company's annual performance. The Companies Act provides for the contents and disclosures required to be furnished in these annual reports. It also provides the procedure of presenting at the meeting of the shareholders and filing of these documents with Registrar of Companies. The provisions of Sec.34 of the Companies Act 2013 govern the contents and disclosures of annual report of a company.

#### Revised text as below

Chapter.5, Unit-16, Page no. 360

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[Learning Outcome a]

#### Introduction

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# **Original Text in book**

## Chapter.5, Unit-16, Page no. 365

# **Self-examination Questions**

# Question 5

Which section in the Companies Act 2013 would govern the contents and disclosures of annual report of a company?

- A. Section 136
- B. Section 140
- C. Section 208
- D. Section 217

# Revised text as below

# Chapter.5, Unit-16, Page no. 365

# **Self-examination Questions**

# Question 5

Which section in the Companies Act 2013 would govern the contents and disclosures of annual report of a company?

- A. Section 134
- B. Section 140
- C. Section 208
- D. Section 217

## Original Text in book

# Chapter.5, Unit-16, Page no. 366

# **Answers to Self-Examination Questions**

## Answer to SEQ 5

The correct option is A. Section 136 in the Companies Act 2013 would governs the contents and disclosures of annual report of a company

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# **Answers to Self-Examination Questions**

# Answer to SEQ 5

The correct option is **A. Section 134** in the Companies Act 2013 would governs the contents and disclosures of annual report of a company