

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
ICAI Bhawan, Dhantoli, Nagpur - 440012  
Balance Sheet as at 31st March 2026

(Amount in ₹)

Particulars	Note	As at March 31, 2025	As at March 31, 2025
<b>I SOURCES OF FUNDS</b>			
<b>1 Funds</b>			
(a) Unrestricted Funds			
(i) Reserves and Surplus	3	3,45,15,897	3,28,99,590
(ii) Designated Funds	4	2,39,42,655	2,39,42,183
(b) Restricted Funds	5	-	-
		5,84,58,552	5,68,41,773
<b>2 Non-current liabilities</b>			
(a) Long-term liabilities	6	-	-
(b) Long-term provisions	7	-	-
		-	-
<b>3 Current liabilities</b>			
(a) Payables	8	53,818	(78,083)
(b) Other current liabilities	9	3,36,846	2,59,788
(c) Short-term provisions	7	2,66,044	3,12,847
		5,45,706	4,94,352
<b>4 Inter Unit payable</b>	10	5,37,57,087	4,66,68,974
<b>Total</b>		<b>11,28,61,147</b>	<b>10,40,05,099</b>
<b>II APPLICATION OF FUNDS</b>			
<b>1 Non-current assets</b>			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11	3,09,81,439	2,89,15,423
(ii) Intangible assets	12	-	-
(iii) Capital work in progress	13 (a)	92,05,798	50,31,665
(iv) Intangible asset under development	13 (b)	-	-
(b) Non-current investments	14 (a)	-	-
(c) Long Term Loans and Advances	16	-	-
(d) Other non-current assets	17	-	-
		4,01,87,236	3,39,47,088
<b>2 Current assets</b>			
(a) Current investments	14 (b)	3,28,73,054	1,90,20,348
(b) Inventories	15	-	1,68,480
(c) Receivables	18	1,06,562	4,439
(d) Cash and bank balances	19	3,04,04,797	9,03,65,992
(e) Short Term Loans and Advances	16	8,59,558	5,18,067
(f) Other current assets	20	12,09,401	-
		6,52,53,362	7,00,97,306
<b>3 Inter unit Receivable</b>	21	74,20,529	(39,295)
<b>Total</b>		<b>11,28,61,147</b>	<b>10,40,05,099</b>

The accompanying notes 1 to 31 are an integral part of the financial statements

For: RODI DABIR & CO  
CHARTERED ACCOUNTANTS  
FRN: 1335440V

*Manuwani*  
CA Geeta Manuwani  
M.NO: 193871

*Nayalwan*  
CA Swroops S Wazalwar  
Chairperson

*Deepak*  
CA Deepak Jethwani  
Vice Chairman

*Trupti*  
CA Trupti Bhattad  
Secretary

*Vinod*  
CA Vinod Agrawal  
Treasurer

UIN No: 26193871YSQCAF6060


THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
ICAI Bhawan, Dhantoli, Nagpur - 440012  
Income and Expenditure Account for the year ended 31st March 2026

(Amount in ₹)

Particulars	Note	For the year ended 31, 2026	For the year ended 31, 2025
<b>I Income</b>			
(a) Donations & Grants	22	96,67,890	59,39,557
(b) Fees from Rendering of Services	23	1,32,09,152	1,28,05,057
(c) Sale of Publication & other Items	24	16,949	12,000
(d) Income from Restricted funds	25	-	-
(e) Other Income	26	44,75,143	40,34,487
<b>Total Income ( I )</b>		<b>2,73,69,134</b>	<b>2,27,91,111</b>
<b>II Expenses:</b>			
(a) Cost of Publications & other items	27	3,93,825	1,00,500
(b) Employee benefits	28	11,39,891	13,89,005
(c) Depreciation and amortization expense	29	10,19,610	9,67,018
(d) Expenses from Restricted funds	30	-	-
(g) Other expenses	31	2,31,89,699	1,65,49,447
<b>Total Expenses ( II )</b>		<b>2,57,53,025</b>	<b>1,90,25,970</b>
<b>III Excess of Income over Expenditure for the year [ I + II ]</b>		<b>16,16,109</b>	<b>37,65,141</b>
<b>Appropriations/Transfer to funds</b>			
a) Maintenance Fund			
b) Donation received for building			
c) Balance transferred to General Reserve		16,16,109	37,65,141
<b>Total</b>		<b>16,16,109</b>	<b>37,65,141</b>

The accompanying notes 1 to 31 are an integral part of the financial statements

For RODI DABIR & CO.  
CHARTERED ACCOUNTANTS  
FRTI 10264481V

  
CA Suroopa Mazalwar  
Chairperson

  
CA Deepak Jethwani  
Vice Chairman

  
CA Tripti Bhattad  
Secretary

  
CA Greta Manwani  
M. NO. 193871  
  
CA Vinod Agrawal  
Treasurer

Udin No. 26193871YSQ CAF 6060

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
Notes forming part of the Financial Statements for the year ended 31 March 2026

**1. General Information**

Brief description about the unit of the Institute

**2. Significant Accounting Policies**

**2.01 Basis of Preparation**

The financial statements comprising Balance Sheet, Statement of Income and Expenditure and Notes thereon are prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) and The Chartered Accountants Act, 1949 along with amendments from time to time. Indian GAAP here comprises of the accounting standards and other pronouncements issued by the Institute of Chartered Accountants of India. The financial statements are prepared on historical cost convention, going concern and on accrual basis unless otherwise stated. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year, unless stated otherwise.

**2.02 Use of Estimates**

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses of the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Actual results could differ from the estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialised.

**2.03 Inventories**

Inventories comprise publications, study materials, stationery and other stores. Inventories are valued at the lower of cost based on first in first out method ("FIFO") and the net realisable value after providing for obsolescence and other losses, where considered necessary.

Cost includes all charges in bringing the goods to the point of sale, including other levies, transit insurance and incidental charges.

**2.04 Cash and cash equivalents**

Cash comprises cash on hand. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

**2.05 Appropriation to Reserves and Allocation to Designated/Earmarked Funds & Restricted Funds**

**As applicable to the Unit**

- i) Income from investments of Earmarked Funds is added to Earmarked Funds. The income is allocated based on opening balances of the respective earmarked funds on weighted average basis.

**2.06 Property, Plant and Equipment**

Property, Plant and Equipment is recognised when it is probable that future economic benefits associated with the item will flow to the Institute and the cost of the item can be measured reliably. Property, Plant and Equipment are carried at cost less accumulated depreciation and accumulated impairment losses, if any. The cost of Property, Plant and Equipment comprises its purchase price net of any trade discounts and rebates, import duties and other taxes (other than those subsequently recoverable from the tax authorities), directly attributable expenditure on making the asset ready for its intended use. Other incidental expenses and interest on borrowings attributable to acquisition of qualifying Property, Plant and Equipment up to the date the asset is ready for its intended use are also capitalised.

## 2.07 Intangible Assets

Intangible assets are carried at cost less accumulated amortisation and accumulated impairment losses, if any. The cost of intangible assets comprises its purchase price net of any trade discounts and rebates, import duties and other taxes (other than those subsequently recoverable from the tax authorities), directly attributable expenditure on making the asset ready for its intended use, other incidental expenses and interest on borrowings attributable to acquisition of qualifying assets up to the date the asset is ready for its intended use. Subsequent expenditure on intangible assets after its purchase / completion is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

## 2.08 Capital Work in Progress

Expenditure incurred on construction of assets which is not ready for their intended use is carried at cost less impairment, if any, under Capital Work-in-Progress. The cost includes the purchase cost including import duties, non-refundable taxes, if any, and directly attributable costs.

## 2.09 Depreciation and amortisation

A) Depreciable amount for assets is the cost of an asset, or other amount substituted as cost.

Depreciation on Property, Plant and Equipment is provided prorata on the written down value method at the following rates as approved by the Council.

Class of Property, Plant and Equipment	Rate of Depreciation
i) Buildings	5%
ii) Lifts, electrical installations and fittings	10% (including solar panel installations)
iii) Computers	60%
iv) Furniture and fixtures	10%
v) Air conditioners and office equipments	15%
vi) Vehicles	20%

vii) Library books purchased during the year are depreciated at 100%

B) Carrying amount of building on Leasehold land is amortised over the lease term.

C) Intangible assets are amortised on straight line method over three years.

## 2.10 Revenue recognition

The Revenue is recognised as follows:

- i) Class room training fee comprises fee received for Management Communication Skills Course ("MCS"), Integrated Course on Information Technology & Soft Skills ("ICITSS"), Advanced Integrated Course on Information Technology & Soft Skills ("AICITSS") and Orientation Programme ("OP"). The income for classroom training and coaching classes is recognised when services are rendered and related costs are incurred.
- ii) Seminar fee is recognised as revenue when the Institute renders the related service i.e. when the seminars are conducted.
- iii) Grants of Revenue nature from Head Office to be recognised on accrual basis

#### 2.11 Other income

- a) Income from sale of publications and other related items are recognised when the risk and rewards are transferred to the buyer which normally coincide with delivery of goods.
- b) Interest income is recognised on a time apportionment basis.
- c) Donations, if any, received during the year for buildings are recognised in the year of receipt.

#### 2.12 Investment

- a) The investments of the unit comprise of short term fixed deposits with scheduled banks domiciled in India

#### 2.13 Foreign Currency Transaction

Transactions in foreign currencies are accounted at the exchange rates prevailing on the date of the transaction.

Foreign currency monetary items outstanding at the balance sheet date are restated at the year-end rates. Non-monetary items are carried at historical cost.

Exchange differences arising on settlement / restatement of foreign currency monetary assets and liabilities are recognised as income or expense in the Statement of Income and Expenditure.

#### 2.14 Employee benefits

As per BHRS Scheme 2022 (if applicable)

#### 2.15 Leases

The Institute classifies the leases as Finance and Operating Lease for accounting and disclosure purposes. The leases where the Institute assumes substantially all the risks and rewards of the ownership are classified as finance leases. The leases where the lessor and not the Institute assumes substantially all the risks and rewards of the ownership are classified as operating leases.

Lease rental under operating leases are recognised in the statement of income and expenditure on straight-line basis over the lease term. In case of Finance Lease, assets are capitalised at lower of fair value of the leased asset and present value of minimum lease payments. The lease payments are apportioned between the finance charge and repayment of lease liability. Leased assets are depreciated over the shorter of lease term or useful life of the asset.

#### 2.16 Impairment of Property, Plant and Equipment and intangible assets

The carrying value of assets at each balance sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the statement of income and expenditure.

#### 2.17 Provisions and Contingencies

A provision is recognised when there is a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.

Contingent liability is a possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Institute, or is a present obligation that arises from past event but is not recognised because either it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or a reliable estimate of the amount of the obligation cannot be made. Contingent liabilities are disclosed and not recognised.

Contingent assets are neither recognised nor disclosed.

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

**NOTE # 3 Reserves and Surplus**

Particulars	As at March 31		General Reserve	Other than General	Total
	2026	2025			
<b>Balance at the beginning of the year</b>					
	2026	2025	3,28,99,588	-	3,28,99,588
			2,90,54,547	-	2,90,54,547
<b>Add: Appropriation from Statement of Income and Expenditure</b>					
	2026	2025	16,16,109		16,16,109
			37,65,141		37,65,141
<b>Transfer from / (to) General Reserve, Other Funds</b>					
	2026	2025	-	-	-
			-	-	-
<b>Transfer from / (to) Designated Funds</b>					
	2026	2025	-	-	-
			-	-	-
<b>(Utilization)/Addition</b>					
	2026	2025	-	-	-
			79,902	-	79,902
<b>Balance at the end of the year</b>					
	2026	2025	3,45,15,697	-	3,45,15,697
			3,28,99,590	-	3,28,99,590

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

**NOTE # 4 Designated Funds**

Particulars	As at March 31,		Infrastructure Fund	Research Fund	Accounting Research Building Fund	Other Funds	Total
	2026	2025					
<b>Balance at the beginning of the year</b>							
	2026	2025	-	-	-	2,39,42,183	2,39,42,183
			-	-	-	2,39,42,654	2,39,42,654
Appropriation from Statement of Income and Expenditure	2026	2025	-	-	-	-	-
	2026	2025	-	-	-	-	-
Transfer from / (to) Reserves and Surplus	2026	2025	-	-	-	-	-
	2026	2025	-	-	-	472	472
	2026	2025	-	-	-	(471)	(471)
Contribution received / Addition during the year	2026	2025	-	-	-	-	-
	2026	2025	-	-	-	-	-
Interest income during the year appropriated through Income and Expenditure	2026	2025	-	-	-	-	-
	2026	2025	-	-	-	-	-
Utilised during the year	2026	2025	-	-	-	-	-
	2026	2025	-	-	-	-	-
<b>Balances at the end of the year</b>							
	2026	2025	-	-	-	2,39,42,655	2,39,42,655
	2026	2025	-	-	-	2,39,42,183	2,39,42,183

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**Notes forming part of the Financial Statements for the year ended 31 March 2026**

**NOTE # 5 Restricted Funds** (Amount in ₹)

Particulars	As at March 31,		Medals and Prizes Fund	Students Endowment Fund	Total
	2026	2025			
<b>Balance at the beginning of the year</b>	-	-	-	-	-
Transfer from / (to) Reserves and Surplus	2026	2025	-	-	-
Contribution received / Addition during the year	2026	2025	-	-	-
Interest income during the year appropriated through Income and Expenditure	2026	2025	-	-	-
Utilised during the year	2026	2025	-	-	-
<b>Balances at the end of the year</b>	2026	2025	-	-	-

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note# 6 Long-term liabilities	As at March 31, 2026	As at March 31, 2025
(a)		
(b)		
<b>Total Other long-term liabilities</b>	-	-

Note# 7 Provisions	Long term		Short term	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
(a) Provision for employee benefits				
(i) Provision for Employee Benefits-Leave Encashment	-	-	-	-
(ii) Provision for Employee Benefits-Gratuity	-	-	-	-
(iii) Provision for Employee Benefits-Pension	-	-	-	-
(b) Other provisions				
(i) Non Capital Expenditure	-	-	2,56,044	3,12,647
(ii) Provision for Publication Obsolete Stock	-	-	-	-
<b>Total Provisions</b>	-	-	<b>2,56,044</b>	<b>3,12,647</b>

Note# 8 Payables	As at March 31, 2026	As at March 31, 2025
(a) Total outstanding dues of micro, small and medium enterprises		
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	53,818	-78,083
<b>Total payables</b>	<b>53,818</b>	<b>-78,083</b>

Disclosure relating to suppliers registered under MSMED Act, 2006 based on the information available with the entity Company:

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
Principal		
Interest		
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note# 9 Other current liabilities	As at March 31, 2026	As at March 31, 2025
<b>(A) Fees received in advance</b>		
(i) Class room training fees:		
a) Information Technology Training	-	-
b) General Management and Communication Skills	-	-
c) Orientation	-	-
(ii) Revisionary Classes	-	-
(iii) Seminar fees:		
a) Members	-	-
b) Students	-	-
c) Non Members	-	-
(iv) Post Qualification Courses	-	-
(v) Certificate Courses	-	-
(vi) Sponsorship	-	-
(vii) Journal Subscription	-	-
(viii) Others	-	-
<b>Sub-Total (A)</b>	-	-
<b>(B) Other liabilities</b>		
(i) Payable for Capital Items	-	-
(ii) Provident fund and professional tax payable	-	-
(iii) Goods and Service tax payable	(56)	21,053
(iv) TDS payable	88,437	56,735
(v) Security and earnest money deposit	2,32,000	1,82,000
(vi) CABI/CASBF/SV Aiyer fund payable	-	-
(vii) Other payables	15,465	-
<b>Sub-Total (B)</b>	<b>3,35,846</b>	<b>2,59,788</b>
<b>Total Other current liabilities</b>	<b>3,35,846</b>	<b>2,59,788</b>

Note# 10 Inter unit payable	As at March 31, 2026	As at March 31, 2025
(i) Publication Current Account	-	-
(ii) Capital Grant Items:		
(a) Building Grant	3,47,14,027	3,06,61,346
(b) Capital Grant	1,83,36,688	1,53,01,256
(c) Library Grant	2,12,835	2,12,835
(d) ITT Centre Grant	4,93,537	4,93,537
(e) Reading Room Grant	-	-
(f) Advance for Programs	-	-
<b>Total Other long-term liabilities</b>	<b>5,37,57,087</b>	<b>4,66,68,974</b>

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

**Note # 11 Property, Plant and Equipment**

Particulars	TANGIBLE ASSETS										Total	
	Freehold land	Leasehold land	Buildings	Computers	Office equipment	Furniture & Fixtures	Lift, Electrical Installations & Fittings	Vehicles	Library Books			
<b>Gross Block</b>												
As at April 01, 2025	2,01,38,495	1,80,839	28,92,674	1,08,663	27,26,818	31,08,655	7,62,027	-	-	-	2,99,18,171	
Additions	-	-	28,42,150	58,888	1,93,053	-	-	-	-	-	30,94,101	
Internal Transfer of Assets	-	-	-	-	-	-	-	-	-	-	-	
Sale/Discarded Assets	-	-	-	-	-	-	-	-	-	-	-	
As at April 01, 2024	2,01,38,495	1,80,839	28,92,674	65,231	23,40,119	27,01,532	7,51,377	-	-	-	2,90,70,368	
Additions	-	-	-	43,431	3,85,088	4,07,023	10,650	-	-	-	8,47,803	
Internal Transfer of Assets	-	-	-	-	-	-	-	-	-	-	-	
Sale/Discarded Assets	-	-	-	-	-	-	-	-	-	-	-	
<b>As at March 31, 2026</b>	<b>2,01,38,495</b>	<b>1,80,839</b>	<b>57,34,824</b>	<b>1,67,561</b>	<b>29,19,870</b>	<b>31,08,655</b>	<b>7,62,027</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,30,12,271</b>	
As at March 31, 2025	2,01,38,495	1,80,839	28,92,674	1,08,663	27,26,818	31,08,655	7,62,027	-	-	-	2,99,18,171	
<b>Depreciation/Adjustments</b>												
<b>Rate of Depreciation</b>				60%	15%	10%	10%	20%	100%			
As at April 01, 2025	-	34,007	1,44,634	52,169	3,92,249	3,04,019	75,670	-	-	-	10,02,748	
Additions	-	34,007	2,08,458	51,506	3,76,482	2,80,464	68,638	-	-	-	10,19,610	
Internal Transfer of Assets	-	-	-	-	-	-	-	-	-	-	-	
Sale/Discarded Assets	-	-	-	-	-	-	-	-	-	-	-	
As at April 01, 2024	-	34,007	1,44,634	52,169	3,90,949	2,89,889	75,670	-	-	-	8,475	
Additions	-	-	-	-	-	-	-	-	-	-	-	
Internal Transfer of Assets	-	-	-	-	-	-	-	-	-	-	-	
Sale/Discarded Assets	-	-	-	-	-	-	-	-	-	-	-	
<b>As at March 31, 2026</b>	<b>-</b>	<b>68,014</b>	<b>3,53,090</b>	<b>1,03,735</b>	<b>7,77,205</b>	<b>5,84,483</b>	<b>1,44,306</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,30,833</b>	
As at March 31, 2025	-	34,007	1,44,634	52,169	3,92,249	3,04,019	75,670	-	-	-	10,02,748	
<b>Net Block</b>												
As at March 31, 2026	2,01,38,495	1,12,825	53,81,734	63,826	21,42,665	25,24,172	6,17,722	-	-	-	3,09,81,439	
As at March 31, 2025	2,01,38,495	1,46,832	27,48,040	56,494	23,34,569	20,04,636	6,86,367	-	-	-	2,89,15,423	

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note # 12 Intangible Assets

Particulars /Assets	Total
<b>Gross Block</b>	
As at April 01, 2025	-
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at April 01, 2024	
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
<b>As at March 31, 2026</b>	-
<b>As at March 31, 2025</b>	-
<b>Amortization/Adjustment</b>	
As at April 01, 2025	-
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at April 01, 2024	
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
<b>As at March 31, 2026</b>	-
<b>As at March 31, 2025</b>	-
<b>Net Block</b>	
<b>As at March 31, 2026</b>	-
<b>As at March 31, 2025</b>	-

Note # 13 Work in Progress

a) Capital Work in Progress	As at March 31, 2026	As at March 31, 2025
Opening Balance	50,31,663	49,18,841
Add: Additions during the year	70,16,285	1,12,824
Less: Capitalized during the year	(28,42,150)	-
<b>Closing Balance</b>	<b>92,05,798</b>	<b>50,31,665</b>
<b>b) Intangible assets under development</b>		
	<b>As at March 31, 2026</b>	<b>As at March 31, 2025</b>
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

**Note# 14 Investments**

	Face Value	As at March 31, 2026		As at March 31, 2025	
		Units	Book Value	Units	Book Value
<b>a) Non Current Investments</b> (valued at historical cost unless stated otherwise)					
(i) Fixed Deposits with original maturity of more than one year			-		-
(ii) Earmarked Bank Deposits more than one year			-		-
<b>Total Non-Current Investments</b>		-	-	-	-

	Face Value	As at March 31, 2026		As at March 31, 2025	
		Units	Book Value	Units	Book Value
<b>b) Current Investments</b> (valued at historical cost unless stated otherwise)					
(i) Fixed Deposits with original maturity for one year			3,26,73,054		1,90,20,348
<b>Total Current Investments</b>		-	3,26,73,054	-	1,90,20,348

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note# 15 Inventories	As at March 31, 2026	As at March 31, 2025
(a) Publication & Study Materials	-	1,68,460
(b) Stationery & Stores	-	-
<b>Total</b>	-	<b>1,68,460</b>

Note# 16 Loans and advances	Long Term		Short Term	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
(a) Loans and advances				
(i) Loans to staff	-	-	-	-
(ii) Advance to staff	-	-	-	8,000
(iii) Advance to other	-	-	-	-
<b>Sub-Total-(a)</b>	-	-	-	<b>8,000</b>
(b) Other loans and advances				
(i) Prepaid expenses	-	-	28,982	-
(ii) Tax deducted at source receivable	-	-	3,21,648	3,10,118
(iii) GST on advance receivable	-	-	-	-
(iv) GST input credit receivable	-	-	1,16,219	80,785
(v) Security Deposits	-	-	3,92,719	1,19,164
(vi) Balance with government authorities	-	-	-	-
<b>Sub-Total-(b)</b>	-	-	<b>8,59,568</b>	<b>5,10,067</b>
<b>Total (a+b)</b>	-	-	<b>8,59,568</b>	<b>5,18,067</b>

Note# 17 Other non-current assets	As at March 31, 2026	As at March 31, 2025
(a) Interest accrued but not due on deposits		
i) Interest Accrued-Investment	-	-
ii) Interest Accrued-Fixed Deposits with Banks	-	-
iii) Interest Accrued on Earmarked Funds	-	-
iv) Interest Accrued-Staff	-	-
<b>Total</b>	-	-

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note# 18 Receivables	As at March 31, 2026	As at March 31, 2025
(a) Receivable from Customers	1,11,979	4,439
(b) Electronic Cash and Credit	(5,417)	-
(c) Others	-	-
Less: Provision for doubtful receivables	-	-
<b>Total</b>	<b>1,06,562</b>	<b>4,439</b>

Note# 19 Cash and Bank Balances	As at March 31, 2026	As at March 31, 2025
<b>A Cash and cash equivalents</b>		
(a) Fixed Deposits with original maturity of less than three months	-	-
(b) Cash on hand	1,658	1,449
<b>Sub-Total (A)</b>	<b>1,658</b>	<b>1,449</b>
<b>B Other bank balances</b>		
(a) Bank Deposits		
(i) Earmarked Bank Deposits	2,93,29,840	2,90,83,242
(ii) Deposits with original maturity for more than 3 months but less than 12 months	-	-
(iii) Cash at Bank	10,73,301	2,13,01,301
<b>Sub-Total (B)</b>	<b>3,04,03,141</b>	<b>5,03,84,543</b>
<b>Total (A + B)</b>	<b>3,04,04,797</b>	<b>5,03,85,992</b>

Note# 20 Other current assets	As at March 31, 2026	As at March 31, 2025
(a) Interest accrued but not due on deposits		
(i) Interest Accrued-Investment	-	-
(ii) Interest Accrued-Fixed Deposits with Banks	12,09,401	-
(iii) Interest Accrued on Earmarked Funds	-	-
(iv) Interest Accrued-Staff	-	-
(b) Interest accrued and due on deposits		
(i) Interest Accrued-Investment	-	-
(ii) Interest Accrued-Fixed Deposits with Banks	-	-
(iii) Interest Accrued-Staff	-	-
<b>Total</b>	<b>12,09,401</b>	<b>-</b>

Note# 21 Inter units Receivable	As at March 31, 2026	As at March 31, 2025
(a) Current Account - Head office	95,08,533	7,89,924
(b) Exam Form Current A/c	-	-
(c) Regional Intra-Inter Unit A/c	(20,88,004)	(8,29,219)
(d) Staff Loan Control	-	-
<b>Total</b>	<b>74,20,529</b>	<b>(39,295)</b>

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**Notes forming part of the Financial Statements for the year ended 31 March 2026**

(Amount in ₹ )

Note # 22 : Donations & Grants	For the year ended 31, 2026	For the year ended 31, 2025
i) Donations	-	-
ii) Revenue Grant	15,55,000	11,42,721
iii) Special Grant	-	-
iv) Adhoc Grant	-	-
v) BOS Related Grants Grant	23,72,768	23,70,838
vi) Members Program Grant	-	-
vii) Reading Room Rent Grant	-	-
viii) Income Support Services	57,40,122	24,25,998
ix) Expense Support Services	-	-
x) Intra-Inter Income Support Services	-	-
xi) Intra-Inter Expense Support Services	-	-
<b>Total</b>	<b>96,67,890</b>	<b>59,39,557</b>

Note # 23 : Fees from rendering of services	For the year ended 31, 2026	For the year ended 31, 2025
i) Class Room Training :-		
I Information Technology Training	22,13,250	27,28,050
II Orientation	18,26,500	21,71,000
III General Management and Communication Skills	13,19,500	21,45,000
ii) Revisionary Classes	-	-
iii) Students Association Fees	-	-
iv) E-Learning	-	-
v) Post Qualification Courses	-	-
vi) Certificate Courses	-	-
vii) Campus Interview income	-	-
viii) Seminar income :-		
I Members	57,71,629	41,67,540
II Students	18,89,398	13,75,655
III Non members	1,88,875	2,17,822
<b>Total</b>	<b>1,32,09,152</b>	<b>1,28,05,067</b>

Note # 24 : Sale of Publication & other Items	For the year ended 31, 2026	For the year ended 31, 2025
i) Publications	-	12,000
ii) Goods	-	-
iii) Journal :-		
I Members	-	-
II Students	-	-
iv) Scrap Items	16,949	-
<b>Total</b>	<b>16,949</b>	<b>12,000</b>

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note # 25 : Income from Restricted funds	For the year ended 31, 2026	For the year ended 31, 2025
i) Interest on Medal & prizes Funds	-	-
ii) Interest on Student Scholarship Funds	-	-
<b>Total</b>	-	-

Note # 26 : Other income	For the year ended 31, 2026	For the year ended 31, 2025
a) Interest on Bank Deposit	41,99,142	39,91,937
b) Interest on Investment	-	-
c) Interest on Designated/Earmarked Funds :-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Designated Funds	76,396	-
d) Interest on Staff Loan	-	-
e) Net gain on sale of investments	-	-
f) Advertisement Income	40,500	39,000
g) Election Income	-	-
h) Profit on sale of Fixed assets	-	-
i) Expert Advisory Fees	-	-
j) Fee for Filing Disciplinary Cases	-	-
k) Income from Sale of Fixed Asset	-	-
l) Interest on Income Tax Refund	-	-
m) Provision no Longer required written back	-	-
n) Prior Period Income	1,23,595	-
o) Miscellaneous Income	35,510	3,550
<b>Total</b>	<b>44,75,143</b>	<b>40,34,487</b>

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**Notes forming part of the Financial Statements for the year ended 31 March 2026**

(Amount in ₹)

Note # 27 : Cost of goods sold	For the year ended 31, 2026	For the year ended 31, 2025
A) Purchases of stock-in-trade	3,93,825	1,00,500
B) Changes in inventories of stock-in trade		
i) Inventories at the beginning of the year:		
ii) Inventories at the end of the year:		
(Increase)/decrease in inventories of stock-in-trade (C = i - ii)	-	-
<b>Total (A+B)</b>	<b>3,93,825</b>	<b>1,00,500</b>

Note # 28 : Employee benefits	For the year ended 31, 2026	For the year ended 31, 2025
a) Salaries, wages, bonus and other allowances	11,39,891	13,89,005
b) Contribution to provident and other funds	-	-
c) Gratuity expenses	-	-
d) Staff welfare expenses	-	-
<b>Total</b>	<b>11,39,891</b>	<b>13,89,005</b>

Note # 29 : Depreciation and amortization expense	For the year ended 31, 2026	For the year ended 31, 2025
a) On tangible assets (Refer note 11)	10,19,610	9,87,018
b) On intangible assets (Refer note 12)	-	-
<b>Total</b>	<b>10,19,610</b>	<b>9,87,018</b>

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note # 30 : Restricted funds	For the year ended 31, 2026	For the year ended 31, 2025
1 Payment to Medal & prizes Funds	-	-
2 Payment to Student Scholarship Funds	-	-
<b>Total</b>	-	-

Note # 31 : Other Expenses	For the year ended 31, 2026	For the year ended 31, 2025
1 Seminar Expenses:		
i) Members	1,15,02,532	57,29,987
ii) Students	25,65,144	35,44,508
2 Class Room Training expenses:		
i) Information Technology Training	17,19,488	14,83,110
ii) Orientation	9,57,727	8,72,800
iii) General management and Communication Skills	7,77,879	8,68,800
3 Revisionary Classes expenses	-	-
4 Meeting expenses	5,37,712	2,25,861
5 Office expenses	10,16,762	8,97,643
6 Power and Fuel	5,64,450	4,07,720
7 Repairs & Maintenance	10,54,903	9,11,755
8 Insurance	-	-
9 Rent, Rate & Taxes	8,52,632	3,39,684
10 Travelling & Conveyance	-	-
11 Auditor's remuneration	79,000	72,000
12 Printing and Stationery	1,97,257	2,67,158
13 Communication expenses	78,684	54,353
14 Legal Charges	6,67,202	2,36,582
15 Professional Expenses	1,13,670	99,000
16 Manpower & other services	-	-
17 Advertisement and Publicity	2,42,395	1,96,833
18 Bank Charges/ Commission	30,197	16,648
19 Loss on sale of Property, Plant and Equipment	-	-
20 Fixed Asset Write-Off	-	-
21 Loss on foreign exchange transactions (net)	-	-
22 Provision for Doubtful Debts and advance	63,000	1,11,800
23 Provision for Publication Obsolete Stock	-	-
24 Internet & Web Maintenance Charges	1,46,385	1,60,146
25 Payments- Designated Funds:-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Earmarked Funds	-	-
26 Merit Scholarship	-	-
27 Magazines & periodicals	32,680	31,490
28 Prior Period expenses	-	(429)
<b>Total</b>	<b>2,31,99,699</b>	<b>1,65,49,447</b>