

S. Ramanand Aiyar & Co.

CHARTERED ACCOUNTANTS

708, 703 Surya Kiran Building 19 Kasturba Gandhi Marg New Delhi 110 001

Tels: 91 11 2331 9284 / 4151 0045

sraiyar@yahoo.com, bala@sraco.in

www.sraco.in

INDEPENDENT AUDITOR'S REPORT

To the Council of the Institute of Chartered Accountants of India

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Karnal Branch of NIRC of the Institute of Chartered Accountants of India ("the Branch"), which comprise the Balance Sheet as at March 31, 2026, the Income and Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, and to the best of our information and according to the explanations given to us, the aforesaid financial statements are prepared in all material respects in accordance with the Chartered Accountants Act, 1949 and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Branch as at March 31, 2026, its deficit for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Institute in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

The management is responsible for the preparation of these financial statements in accordance with the Chartered Accountants Act, 1949 ("the Act") that give a true and fair view of the financial position, financial performance and cash flows of the Branch in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Institute and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



Offices also at
Mumbai Kolkata Indore
Gurugram Ernakulam
Hyderabad

In preparing the financial statements, the management is responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

The management is responsible for overseeing the Institute's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and quantitative factors in (i) planning the scope of our audit work and in evaluating the results of



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CHARTERED ACCOUNTANTS

our work; and (ii) to evaluate the effort of any identified misstatements in the financial statements.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements Further,
we report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion, proper books of account have been kept by the Branch so far as appears from our examination of those books;
- c) The Balance Sheet, the Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

For S. Ramanand Aiyar & Co.
Chartered Accountants
FRN 000990N

R. Balasubramanian
Partner
M. No. 080432
UDIN: 26080432NAXMAN2714

Place: New Delhi
Date: 30-04-2026



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Karnal Branch of NIRC of ICAI, SCO 24-25, 1st Floor, Sector 14, Karnal -132001
Balance Sheet as at 31st March 2026

(Amount in ₹)

Particulars	Note	As at March 31, 2026	As at March 31, 2025
I SOURCES OF FUNDS			
1 Funds			
(a) Unrestricted Funds			
i) Reserve and Surplus	3	(1,832,788)	(1,438,339)
ii) Designated Funds	4	33,390	33,390
(b) Restricted Funds	5	-	-
		(1,799,398)	(1,404,949)
2 Non-current liabilities			
(a) Long-term liabilities	6	-	-
(b) Long-term provisions	7	-	-
3 Current liabilities			
(a) Payables	8	242,404	177,486
(b) Other current liabilities	9	121,537	-
(c) Short-term provisions	7	-	-
		363,941	177,486
4 Inter Unit payable	10	36,898,180	36,464,077
Total		35,462,723	35,236,614
II APPLICATION OF FUNDS			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11	32,352,234	32,307,499
(ii) Intangible assets	12	-	-
(iii) Capital work in progress	13 (a)	-	-
(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	-	-
		32,352,234	32,307,499
2 Current assets			
(a) Current investments	14 (b)	2,528,797	2,431,593
(b) Inventories	15	-	-
(c) Receivables	18	12,380	3,600
(d) Cash and bank balances	19	582,357	556,606
(e) Short Term Loans and Advances	16	14,570	35,283
(f) Other current assets	20	-	-
		3,138,104	3,027,082
3 Inter unit Receivable	21	(27,615)	(97,967)
Total		35,462,723	35,236,614

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

For S. Ramanand Aiyar & Co.
Chartered Accountants,
Firm Registration No. 0000990N

R. Balasubramanian
(Partner)
M. No. 080432

CA Sahil Goel
Treasurer

CA Sarthak Mittal
Secretary

CA Govind Gupta
Chairman

Date: **30 APR 2026**
Place: Karnal



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Karnal Branch of NIRC of ICAI, SCO 24-25, 1st Floor, Sector 14, Karnal -132001

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
I Income			
(a) Donations & Grants	22	1,765,518	1,946,399
(b) Fees from Rendering of Services	23	1,165,464	1,413,275
(c) Sale of Publication & other Items	24	-	-
(d) Income from Restricted funds	25	-	-
(e) Other Income	26	123,704	163,175
Total Income (I)		3,054,686	3,522,849
II Expenses:			
(a) Cost of Publications & other items	27	-	-
(b) Employee benefits	28	-	-
(c) Depreciation and amortization expense	29	134,187	88,033
(d) Expenses from Restricted funds	30	-	-
(g) Other expenses	31	3,314,949	3,246,191
Total Expenses (II)		3,449,136	3,334,224
III Excess of Income over Expenditure for the year [I + II]		(394,450)	188,625
Appropriations/Transfer to funds			
a) Maintenance Fund		-	-
b) Donation received for building		-	-
c) Balance transferred to General Reserve		(394,450)	188,625
Total		(394,450)	188,625

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

For S. Ramanand Aiyar & Co.
Chartered Accountants,
Firm Registration No. 0000990N

R. Balasubramanian
(Partner)
M. No. 080432

Sahil Goel
CA Sahil Goel
Treasurer

Sarthak Mittal
CA Sarthak Mittal
Secretary

Govind Gupta
CA Govind Gupta
Chairman

Date: **30 APR 2026**
Place: Karnal



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



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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.



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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.



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

NOTE # 4 Designated Funds

(Amount in ₹)

Particulars	As at March 31,		Infrastructure Fund	Research Fund	Accounting Research Building Fund	Other Funds	Total
	2026	2025					
Balance at the beginning of the year	2026	2025	-	-	-	33,390	33,390
			-	-	-	297,784	297,784
Appropriation from Statement of Income and Expenditure	2026	2025	-	-	-	-	-
			-	-	-	-	-
Transfer from / (to)	2026	2025	-	-	-	-	-
Reserves and Surplus	2026	2025	-	-	-	-	-
			-	-	-	-	-
Contribution received / Addition during the year	2026	2025	-	-	-	-	-
			-	-	-	(264,394)	(264,394)
Interest income during the year appropriated through Income and Expenditure	2026	2025	-	-	-	-	-
			-	-	-	-	-
Utilised during the year	2026	2025	-	-	-	-	-
			-	-	-	-	-
Balances at the end of the year	2026	2025	-	-	-	33,390	33,390
			-	-	-	33,390	33,390



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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			
Balance at the beginning of the year					
	2026	2025	-	-	-
			-	-	-
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	-	-	-
			-	-	-
	2026	2025	-	-	-
			-	-	-
Balances at the end of the year					
	2026	2025	-	-	-
			-	-	-



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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)		
Total Other long-term liabilities	-	-

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	-	-	-	-
(ii) Provision for Publication Obsolete Stock	-	-	-	-
Total Provisions	-	-	-	-

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	242,404	177,486
Total payables	242,404	177,486

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.	-	-



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(Amount in ₹)

Note# 9 Other current liabilities	As at March 31, 2026	As at March 31, 2025
(A) Fees received in advance		
(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	113,900	-
b) Students	-	-
c) Non Members	-	-
(iv) Post Qualification Courses	-	-
(v) Certificate Courses	-	-
(vi) Sponsorship	-	-
(vii) Journal Subscription	-	-
(viii) Others	-	-
Sub-Total (A)	113,900	-
(B) Other liabilities		
(i) Payable for Capital Items	-	-
(ii) Provident fund and professional tax payable	-	-
(iii) Goods and Service tax payable	-	-
(iv) TDS payable	7,637	-
(v) Security and earnest money deposit	-	-
(vi) CABF/CASBF/SV Aiyer fund payable	-	-
(vii) Other payables	-	-
Sub-Total (B)	7,637	-
Total Other current liabilities	121,537	-

Note# 10 Inter unit payable	As at March 31, 2026	As at March 31, 2025
(i) Publication Current Account	(10,518)	(10,518)
(ii) Capital Grant Items:		
(a) Building Grant	34,002,753	34,002,753
(b) Capital Grant	2,691,842	2,471,842
(c) Library Grant	-	-
(d) ITT Centre Grant	-	-
(e) Reading Room Grant	-	-
(f) Advance for Programs	-	-
(g) ISD Current Account	214,103	-
Total Other long-term liabilities	36,898,180	36,464,077



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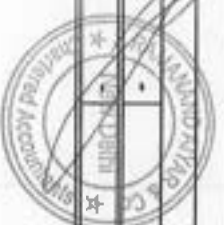
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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

Note # 11 Property, Plant and Equipment

(Amount in ₹)

Particulars	TANGIBLE ASSETS										Total	
	Freehold land	Leasehold land	Buildings	Computers	Office equipment	Furniture & Fixtures	Lift, Electrical Installations & Fittings	Vehicles	Library Books			
Gross Block												
As at April 01, 2025	31,735,000	-	-	903,450	633,566	590,148	79,887	-	-	-	33,942,051	
Additions				68,824	85,085	25,014					178,922	
Internal Transfer of Assets Sale/Discarded Assets											-	
As at April 01, 2024	31,735,000			903,450	482,644	590,148	79,887				33,791,129	
Additions					150,922						150,922	
Internal Transfer of Assets Sale/Discarded Assets											-	
As at March 31, 2026	31,735,000		-	972,274	718,651	615,162	79,887	-	-	-	34,120,973	
As at March 31, 2025	31,735,000		-	903,450	633,566	590,148	79,887	-	-	-	33,942,051	
Depreciation/Adjustments												
Rate of Depreciation					5%	60%	15%	10%	10%	20%	100%	
As at April 01, 2025	-	-	-	890,580	329,650	361,129	53,193	-	-	-	1,634,552	
Additions				49,017	58,350	24,152	2,669				134,187	
Internal Transfer of Assets Sale/Discarded Assets											-	
As at April 01, 2024				871,274	289,335	335,683	50,227				1,546,519	
Additions				19,306	40,315	25,446	2,966				88,033	
Internal Transfer of Assets Sale/Discarded Assets											-	
As at March 31, 2026	-	-	-	939,597	388,000	385,281	55,862	-	-	-	1,768,739	
As at March 31, 2025	-	-	-	890,580	329,650	361,129	53,193	-	-	-	1,634,552	
Net Block												
As at March 31, 2026	31,735,000	-	-	32,677	330,651	229,881	24,025	-	-	-	32,352,234	
As at March 31, 2025	31,735,000	-	-	12,870	303,916	229,019	26,694	-	-	-	32,307,499	



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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
Gross Block	
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	-
As at March 31, 2026	-
As at March 31, 2025	-
Amortization/Adjustment	
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	-
As at March 31, 2026	-
As at March 31, 2025	-
Net Block	
As at March 31, 2026	-
As at March 31, 2025	-

Note # 13 Work in Progress

a) Capital Work in Progress	As at March 31, 2026	As at March 31, 2025
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance	-	-
b) Intangible assets under development	As at March 31, 2026	As at March 31, 2025
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance	-	-



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

Note# 14 Investments

(Amount in ₹)

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

b) Current Investments (valued at historical cost unless stated otherwise)	Face Value	As at March 31, 2026		As at March 31, 2025	
		Units	Book Value	Units	Book Value
(i) Fixed Deposits with original maturity for one year			2,528,797		2,431,593
Total Current Investments			2,528,797		2,431,593



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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	-	-
(b) Stationery & Stores	-	-
Total	-	-

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	-	-	-	-
(iv) Advance to other	-	-	-	-
Sub-Total-(a)	-	-	-	-
(b) Other loans and advances				
(i) Prepaid expenses	-	-	-	-
(ii) Tax deducted at source receivable			14,570	35,283
(iii) GST on advance receivable			-	-
(iv) GST input credit receivable			-	-
(v) Security Deposits			-	-
(vi) Balance with government authorities			-	-
Sub-Total-(b)	-	-	14,570	35,283
Total (a+b)	-	-	14,570	35,283



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

(Amount in ₹)

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	-	-
Total	-	-

Note# 18 Receivables	As at March 31, 2026	As at March 31, 2025
(a) Receivable from Customers	12,380	3,600
(b) Electronic Cash and Credit	-	-
(c) Others	-	-
Less: Provision for doubtful receivables	-	-
Total	12,380	3,600

Note# 19 Cash and Bank Balances	As at March 31, 2026	As at March 31, 2025
A Cash and cash equivalents		
(a) Fixed Deposits with original maturity of less than three months	-	-
(b) Cash on hand	4,652	4,991
Sub-Total (A)	4,652	4,991
B Other bank balances		
(a) Bank Deposits		
(i) Earmarked Bank Deposits	-	-
(ii) Deposits with original maturity for more than 3 months but less than 12 months	-	-
(iii) Cash at Bank	577,705	551,615
Sub-Total (B)	577,705	551,615
Total (A + B)	582,357	556,606



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

(Amount in ₹)

Notes# 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	-	-
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		
Total	-	-

Notes# 21 Inter units Receivable	As at March 31, 2026	As at March 31, 2025
(a) Current Account - Head office	273,528	58,701
(b) Exam Form Current A/c	-	-
(c) Regional Intra-Inter Unit A/c	(301,143)	(156,668)
(d) Staff Loan Control	-	-
Total	(27,615)	(97,967)



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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	658,750	657,250
iii) Special Grant	-	-
iv) Adhoc Grant	-	-
v) BOS Related Grants Grant	115,920	-
vi) Members Program Grant	-	-
vii) Reading Room Rent Grant	-	-
viii) Income Support Services	990,848	1,289,149
ix) Expense Support Services	-	-
x) Intra-Inter Income Support Services	-	-
xi) Intra-Inter Expense Support Services	-	-
Total	1,765,518	1,946,399

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	362,700	510,250
II Orientation	390,000	591,500
III General Management and Communication Skills	-	-
ii) Revisionary Classes	-	-
iii) Students Association Fees	-	-
iv) E-Learning	-	-
v) Post Qualification Courses	-	-
vi) Certificate Courses	28,500	-
vii) Campus Interview income	-	-
viii) Seminar income :-		
I Members	326,664	311,525
II Students	5,600	-
III Non members	52,000	-
Total	1,165,464	1,413,275

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



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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 Modal & prizes Funds	-	-
ii) Interest on Student Scholarship Funds	-	-
Total	-	-

Note # 26 : Other Income	For the year ended 31, 2026	For the year ended 31, 2025
a) Interest on Bank Deposit	123,454	155,548
b) Interest on Investment	.	.
c) Interest on Designated/Earmarked Funds :-	.	.
i) Research Fund	.	.
ii) Accounting Research Building Fund	.	.
iii) Other Designated Funds	.	.
d) Interest on Staff Loan	.	.
e) Net gain on sale of investments	.	.
f) Advertisement Income	.	.
g) Election Income	.	7,627
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	.	.
o) Miscellaneous Income	250	.
Total	123,704	163,175



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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	-	-
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)	-	-
Total (A+B)	-	-

Note # 28 : Employee benefits	For the year ended 31, 2026	For the year ended 31, 2025
a) Salaries, wages, bonus and other allowances	-	-
b) Contribution to provident and other funds	-	-
c) Gratuity expenses	-	-
d) Staff welfare expenses	-	-
Total	-	-

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)	134,187	88,033
b) On intangible assets (Refer note 12)	-	-
Total	134,187	88,033



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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	-	-
Total	-	-

Note # 31 : Other Expenses	For the year ended 31, 2026	For the year ended 31, 2025
1 Seminar Expenses:		
i) Members	857,845	1,069,115
ii) Students	107,205	3,000
2 Class Room Training expenses:		
i) Information Technology Training	477,366	567,822
ii) Orientation	355,593	305,074
iii) General management and Communication Skills	-	-
3 Revisionary Classes expenses	-	-
4 Meeting expenses	227,101	148,152
5 Office expenses	119,029	7,476
6 Power and Fuel	73,534	60,395
7 Repairs & Maintenance	25,405	41,335
8 Insurance	-	-
9 Rent, Rate & Taxes	535,107	491,650
10 Travelling & Conveyance	42,798	13,396
11 Auditor's remuneration	67,000	65,000
12 Printing and Stationery	49,778	230,832
13 Communication expenses	23,416	25,742
14 Legal Charges	-	-
15 Professional Expenses	-	-
16 Manpower & other services	338,976	202,100
17 Advertisement and Publicity	-	-
18 Bank Charges/ Commission	3,872	4,178
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	-	-
23 Provision for Publication Obsolete Stock	-	-
24 Internet & Web Maintenance Charges	10,924	10,924
25 Payments- Designated Funds:-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Earmarked Funds	-	-
26 Merit Scholarship	-	-
27 Magazines & periodicals	-	-
28 Prior Period expenses	-	-
Total	3,314,949	3,246,191



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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Annexure - II

TDS RECEIVABLE DETAILS

Name of the branch

Karnal Branch of NIRC of ICAI

Financial year	Name of Deductor	TAN of Deductor	Total Amount Paid / Credited (Rs.)	Total Tax Deducted (Rs.)	Whether transfer to current account	Whether Write-off in the previous years through P & L	Any amount Received from Head
2025-26	State Bank of India	MUMS99288A	108010	10801	NO	NO	NO
2024-25	State Bank of India	MUMS99288A	144280	14428	NO	NO	YES, Rs. 14428
2023-24	State Bank of India	MUMS99288A	118500	11850	NO	NO	YES, Rs. 11850
2022-23	State Bank of India	MUMS99288A	93710	9371	NO	NO	YES, Rs. 9371
2021-22	-	-	-	-	-	-	-
2020-21	-	-	-	-	-	-	-
2019-20	-	-	-	-	-	-	-
2018-19	-	-	-	-	-	-	-
2017-18	-	-	-	-	-	-	-
2017-16	-	-	-	-	-	-	-
2016-15	-	-	-	-	-	-	-
Old Financial Years (unknown)	State Bank of India	MUMS99288A		28989	NO	YES Rs. 20855	YES Rs. 8134

* Total of all the years TDS Receivable should also tally with the value of TDS receivable ledger in the Online tally Books of Accounts

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Name of the branch Karnal Branch of NIRC of ICAI

(Amount in ₹)

Intangible Assets (Computer Software)	
Particulars /Assets	Total
Gross Block	
FAOPCY	-
Additions	
Deductions/Adjustments	
FAOPPY	
Additions	
Deductions/Adjustments	
Amortization/Adjustment	
FAOPCY	-
Additions	
Deductions/Adjustments	
FAOPPY	
Additions	
Deductions/Adjustments	
Net Block	
FAOPCY	-
FAOPCY	-

Intangible Assets (Software) are amortized equally over a period of three years

Work in Progress

a) Capital Work in Progress		b) Intangible assets under development	
Opening Balance	-	Opening Balance	-
Add: Additions during the year	-	Add: Additions during the year	-
Less: Capitalized during the year	-	Less: Capitalized during the year	-
Closing Balance	-	Closing Balance	-
BSPY	BSCY	BSPY	BSCY



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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Property, Plant and Equipment

Karnal Branch of NIRC of ICAI

(Amount in ₹)

Particulars	TANGIBLE ASSETS											Total		
	Freehold land	Leasehold land	Buildings	Computers	Office equipment	Furniture & Fixtures	Lift, Electrical Installations & Fittings	Vehicles	Library Books					
Gross Block														
As at April 01, 2025	3,17,35,000	-	-	9,03,450	6,33,566	5,90,148	79,887	-	-	-	-	-	3,39,42,051	
Additions				68,824	85,085	25,014							1,78,922	
Internal Transfer of Assets														
Sale/Discarded Assets														
As at April 01, 2024	3,17,35,000			9,03,450	4,82,644	5,90,148	79,887						3,37,91,129	
Additions					1,50,922								1,50,922	
Internal Transfer of Assets														
Sale/Discarded Assets														
As at March 31, 2026	3,17,35,000	-	-	9,72,274	7,18,651	6,15,162	79,887	-	-	-	-	-	3,41,20,973	
As at March 31, 2025	3,17,35,000	-	-	9,03,450	6,33,566	5,90,148	79,887	-	-	-	-	-	3,39,42,051	
Depreciation/Adjustments														
Rate of Depreciation				5%	60%	15%	10%	10%	20%	100%				
As at April 01, 2025	-	-	-	8,90,580	3,29,650	3,61,129	53,193	-	-	-	-	-	16,34,552	
Additions				49,017	58,350	24,152	2,669						1,34,187	
Internal Transfer of Assets														
Sale/Discarded Assets														
As at April 01, 2024				8,71,274	2,89,335	3,35,683	50,227						15,46,519	
Additions				19,306	40,315	25,446	2,966						88,033	
Internal Transfer of Assets														
Sale/Discarded Assets														
As at March 31, 2026	-	-	-	9,39,597	3,88,000	3,85,281	55,862	-	-	-	-	-	17,68,739	
As at March 31, 2025	-	-	-	8,90,580	3,29,650	3,61,129	53,193	-	-	-	-	-	16,34,552	
Net Block														
As at March 31, 2026	3,17,35,000	-	-	32,677	3,30,651	2,29,881	24,025	-	-	-	-	-	3,23,52,234	
As at March 31, 2025	3,17,35,000	-	-	12,870	3,03,916	2,29,019	26,694	-	-	-	-	-	3,23,07,499	



Annexure-V
Representation by Management of the Karnal Branch of NIRC of ICAI
This is to confirm that with respect to books of accounts for FY 2025-26:

1. All taxable supplies including taxable advances have been correctly recorded along with GST thereon
2. All Tax Invoices, E invoices and Credit Notes have been recorded correctly and are serially numbered, along with original invoice references if any
3. All taxable supplies have been properly classified into interstate and intrastate; B2C and B2B correctly, based on advisory issued by Head Office from time to time
4. In case of Sale of taxable asset or scrap, if any, during the year, GST has been duly recorded along with the income
5. Reverse charge liability has been provided for all inward supplies wherever applicable, in GST RCM ledgers
6. ITC (Input GST) has been availed :

- a. on the basis of eligible documents from vendor/service provider (proper tax invoice or credit note in the name & GSTIN of ICAI unit)
- b. Payment to vendors/service providers has been made within 180 days of recording the transaction
- c. On receipt of goods or services
- d. CGST+SGST or IGST has been computed and recorded with correct amounts
7. Input GST has been correctly classified into Eligible, Common or Ineligible ITC as per the nature of transaction/chart of accounts
8. Electronic cash ledger, credit ledger balances in books to match with balances on GST Portal (applicable to Nodal GST Branch of respective State)
9. TDS has been correctly deducted and timely deposited on all expenses recorded in books of accounts

That the above statement has been signed after due diligence and verification of the books of accounts maintained by the Unit for the financial year ended 31st March 2026.

Sahil Goel
CA Sahil Goel
Treasurer

Jam Malhotra



Govind Gupta
CA Govind Gupta
Chairman

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

ANNEXURE-VI
Land Details as on 31.03.2026

Serial No.	Area of the Branch	Karnal Branch of NIRC of ICAI	Account as per Books in	Address of the Land	Name of the Branch being run on the Land	Name, Address and Pan of the person (person whom the land was acquired)	Reason for which the land was purchased/acquired	Year of getting the possession of the land	Year in which acquisition was completed for the land	Year of Commencement	Size of the land in acre (3870 Sq. Mtrs)	Amount of Construction on the land IN Rs (March 2025)	Whether the Land Purchased/lease agreement contains any clause about the benefit to poor the economically weaker sections	
1	Freehold Land	317.35.000	357-358, Sec-09, I.E. Karnal	None	None	Private, Urban Industrial and Infrastructure Development Corporation Ltd.		3.17.2000			3.445 Acre	13870 Sq. Mtrs	NIL	No

Bank Details-31.03.2026

S.No.	Account No.	Bank Name	IFSC	Type of A/c	Branch (to which it pertains)
1	3071721122	Central Bank Of India	CBIN0282324	Current Account	Ofendation-230507003
2	3191665169	Central Bank Of India	CBIN0282324	Current Account	TTT-230507002
3	6641131002446	Optical Bank Of Commerce		Current Account	QMC'S-230507001
4	55085173216	State Bank Of India	SBIN0050510	Regular Savings Bank Account	Karnal Branch of NIRC
5	69225836876	State Bank Of India	SBIN0050510	Regular Savings Bank Account	Karnal Branch of NIRC
6	65402143342	State Bank Of India	SBIN0050510	Current Account	Karnal Branch of NIRC



Gurinder

Pris Goyal

Karnal Branch of NIRC of ICAI
 SCO 24, 25 1st Floors, Main Market,
 Sector 14, Urban Estate, Karnal-132001

Trial Balance
 1-Apr-25 to 31-Mar-26

Particulars	Closing Balance	
	Debit	Credit
Capital Account-11		
Reserves & Surplus-1101	18,32,787.23	33,390.18
	18,32,787.23	33,390.18
Current Liabilities-12		
Duties & Taxes-1201	9,580.00	3,73,521.00
Sundry Creditors-1203		7,637.00
Fees Received in Advance-1204	9,580.00	2,51,984.00
		1,13,900.00
Fixed Assets-21		
Tangible Assets-2101	3,23,52,235.00	
	3,23,52,235.00	
Investments-22		
General Investment-2201	25,28,797.00	
	25,28,797.00	
Current Assets-23		
Sundry Debtors-2303		6,09,307.10
Cash-in-hand-2304		12,380.00
Bank Accounts-2305		4,652.00
Other Assets-2306		5,77,705.10
		14,570.00
Branch / Divisions-13		
Branch/Division Transfer-1301	2,84,045.96	3,72,09,841.11
Inter Head Balances- BS-61	10,517.96	
	2,73,528.00	3,72,09,841.11
Direct Incomes-32		
Fees Received-3201		29,30,982.75
Income Support Services-3204		7,81,200.00
Inter Head Balances- IE-51		9,90,848.39
Seminars Participation Fees-3202		7,74,670.00
		3,84,264.36
Indirect Incomes-33		
Other Income-3301		1,23,704.00
		1,23,704.00
Indirect Expenses-43		
Depreciation-4301	1,34,187.35	
	1,34,187.35	
Direct Expenses-42		
Operating Expenses-4204	33,14,950.02	1.14
Printing and Stationery-4203	23,09,112.10	1.14
Seminar and Programs-4201	40,787.77	
	9,65,050.15	
Profit & Loss A/c		3,94,449.48
Grand Total	4,10,65,889.66	4,10,65,889.66

Guides

Sanjay

Sahil Goyal



Karnal Branch of NIRC of ICAI
SCO 24, 25 1st Floors, Main Market,
Sector 14, Urban Estate, Karnal-132001

Balance Sheet
1-Apr-25 to 31-Mar-26

Liabilities	as at 31-Mar-26	Assets	as at 31-Mar-26
Loans (Liability)		Capital Account-11	17,99,397.05
Current Liabilities-12	3,63,941.00	Reserves & Surplus-1101	17,99,397.05
Duties & Taxes-1201	7,637.00	Earmarked Funds-110102	(-33,390.18)
Direct Tax-120101	7,637.00	Reserves-110101	18,32,787.23
Sundry Creditors-1203	2,42,404.00	Fixed Assets-21	3,23,52,235.00
Expenses Payable-Parties-120303	2,42,404.00	Tangible Assets-2101	3,23,52,235.00
Fees Received in Advance-1204	1,13,900.00	Airconditioner-210103	16,717.00
FRA-Others-120405	1,13,900.00	Computer-210109	32,677.00
Branch / Divisions-13	3,69,25,795.15	Electrical Installation & Fittings-210102	24,025.00
Branch/Division Transfer-1301	(-10,517.96)	Furniture & Fixures-210104	2,29,882.00
Publication Current A/c-130101	10,517.96	Land & Building-210101	3,17,35,000.00
Inter Head Balances- BS-61	3,69,36,313.11	Office Equipment-210106	3,13,934.00
Inter Head- BS-6101	3,69,36,313.11	Investments-22	25,28,797.00
Building Grant-610104	3,40,02,753.00	General Investment-2201	25,28,797.00
Capital Grant-610102	26,91,842.00	General Investment-FD with Bank-220101	25,28,797.00
Current Account-610117	(-2,73,528.00)	Current Assets-23	6,09,307.10
ISD Current Account-610128	2,14,103.00	Sundry Debtors-2303	12,380.00
Regional Intra-Inter Unit A/c-610127	3,01,143.11	Receivables-230301	12,380.00
Suspense A/c-14		Cash-in-hand-2304	4,652.00
		Cash-230401	4,652.00
		Bank Accounts-2305	5,77,705.10
		Bank - Courses-230507	2,22,175.97
		Bank - Main Account-230501	3,55,529.13
		Other Assets-2306	14,570.00
		TDS Receivable-230606	14,570.00
		Excess of expenditure over income	
		Opening Balance	
		Current Period	3,94,449.48
		Less: Transferred	(-3,94,449.48)
Total	3,72,89,736.15	Total	3,72,89,736.15

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Karnal Branch of NIRC of ICAI
SCO 24, 25 1st Floors, Main Market,
Sector 14, Urban Estate, Karnal-132001

Income and Expenditure Statement
1-Apr-25 to 31-Mar-26

Particulars	1-Apr-25 to 31-Mar-26	Particulars	1-Apr-25 to 31-Mar-26
Purchase Accounts-41		Sales Accounts-31	
Indirect Expenses-43	1,34,187.35	Direct Incomes-32	29,30,982.75
Depreciation-4301	1,34,187.35	Fees Received-3201	7,81,200.00
Depreciation-Tangible Assets-430101	1,34,187.35	Certificate Courses-320108	28,500.00
Direct Expenses-42	33,14,948.88	Class Room Training Income-320104	7,52,700.00
Operating Expenses-4204	23,09,110.96	Income Support Services-3204	9,90,848.39
Audit Fees-420420	67,000.00	Income Support Services-320401	9,90,848.39
Certificate Course Expenses-420404	1,83,524.71	Inter Head Balances- IE-51	7,74,670.00
Class Room Training - Adv ITT-420425	59,090.00	Inter Head- IE-5101	7,74,670.00
Class Room Training - ITT-420416	4,18,275.50	BOS Related Grants Grant-510114	1,15,920.00
Class Room Training - Orientation-420415	3,55,593.00	Staff & Admin Exp Grant-510104	6,58,750.00
Meeting Expenses-420419	56,259.00	Seminars Participation Fees-3202	3,84,264.36
Other Expenses-420423	1,45,464.75	Seminar Income-320201	3,84,264.36
Postage and Telephone-420407	23,416.00	Indirect Incomes-33	1,23,704.00
Professional Expenses-420413	3,38,976.00	Other Income-3301	1,23,704.00
Rent Rates & Taxes-420408	5,96,761.00	Interest Received on Investment-330101	1,23,454.00
Repair & Maintenance-420411	25,405.00	Other Income-330104	250.00
Technology Expenses-420406	10,924.00	Excess of expenditure over income	3,94,449.48
Travelling & Conveyance-420409	28,422.00		
Printing and Stationery-4203	40,787.77		
Printing & Stationery-420301	40,787.77		
Seminar and Programs-4201	9,65,050.15		
CA Day-420103	1,20,472.00		
Seminar Expenses-420101	7,27,690.15		
Seminar Students Exp-420102	1,07,205.00		
Yoga Day-420104	9,683.00		
Total	34,49,136.23	Total	34,49,136.23

Guides

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