

**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 financial statements of Thrissur Branch of the Institute of Chartered Accountants of India ("the Branch"), which comprise the Balance Sheet as at March 31st 2025 and the Statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, and to the best of our information and according to the explanations given to us, the accompanying 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, 2025 and 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

Management is responsible for the preparation of these financial statements in accordance with the Chartered Accountants Act, 1949 that give a true and fair view of the state of affairs, 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 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.

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.

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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.

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.



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Other Matters

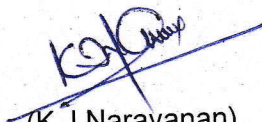
In terms of appointment letter issued by the Audit Committee of the Institute of chartered Accountants of India, we enclose in the 'Annexure – A' checklist on additional information required to be furnished.

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) Balance Sheet and Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

For Krishnamoorthy & Krishnamoorthy
Chartered Accountants
(Firm's Reg. No.: 001488S)


(K J Narayanan)
Partner

(Membership No. 202844)

UDIN: 25202844BMGYAF7468

Place of Signature: Thrissur
Date: 15 May 2025



ANNEXURE – A

ADDITIONAL INFORMATION TO BE SUBMITTED BY STATUTORY AUDITOR

1. Whether books are being maintained in online Tally ERP Cloud on regular basis and financial statements are prepared from the books of accounts maintained in on-line Tally only.

Res: It is seen that the books are being maintained in online tally ERP cloud on regular basis and Financial Statements are prepared from the books of accounts maintained in online Tally ERP cloud.

2. Whether inter unit balances with Head Office/ Regional Councils/ Decentralized Offices/ Branches are duly reconciled. Details of un-reconciled inter unit balances to be reported.

Res: The following Branch / Division Accounts are yet to be reconciled:

Sl. No.	Name of Account	Amount in Rs.	Dr / Cr	Remarks
1	S033-Current A/c – Seminar – 610117232	18356.00	Cr	No Transactions during the year
2	S033-Pubn Current A/c – Trichur of SIRC – 130101232	601510.00	Cr	No Transactions during the year. No balance confirmation has been received.
3	S033-Current Account-Delhi DCO- 610117002	0.00	N.A	No balance confirmation has been received.
4	S033-Current Account- Trichur of SIRC- 610117232	1979083.51	Dr	No balance confirmation has been received.

3. Compliance of statutory dues i.e.

- a. Whether TDS compliances under Income Tax Act, 1961 has been done regularly within due dates and accurately. Any delay or non-compliance or notice received w.r.t TDS has been attended and financial exposure, if any, has been adequately recorded in books of accounts.

Res: Yes, the TDS compliances have been done within due dates and recorded in the books for the same. No delay or non-compliance of TDS or receipt of notice w.r.t TDS has been noted.



- b. Whether accounting at the respective unit is in compliance with CGST/SGST/IGST Act, 2017. Any delay or non-compliance in GST or notice received has been attended to and any financial exposure has been adequately recorded in books of accounts.
Res: Yes, the input of the GST has been transferred to the Profit & Loss Account and the output has been transferred to the Ernakulam branch of SIRC within reasonable time.
- c. Whether provisions related to provident fund, employees' state insurance are duly complied with.
Res: The provisions related to provident fund; employees' state insurance is not currently applicable to the branch.
- d. Whether provisions related to professional tax and related local labour law as applicable in concerned state are duly complied with.
Res: The provisions related to professional tax and related local labour laws are presently not applicable to the branch.
4. Whether the concerned unit has complied with the requirements of Micro, Small and Medium Enterprises Development (MSMED), Act 2006.
Res: Yes, the unit has complied with the requirement of Micro, Small and Medium Enterprises Development (MSMED), Act 2006.
5. Whether the concerned unit is complying with the Standard Operating Procedures (SOP). Departure / noncompliance with SOP be reported.
Res: Yes, Standard Operating Procedures are followed by the unit and no non-compliance is noticed.
6. (a) Whether the concerned unit is maintaining Fixed Assets Register and assets purchased during the period are properly recorded in register.
Res: Yes, the Fixed Asset Register has maintained and updated properly.
- (b) Whether Fixed Assets purchased during the year have been allotted unique identification code and same have been updated in Fixed Assets Register as well.
Res: Yes, fixed assets purchased during the period have been allotted unique identification code is updated in Fixed asset Register in case of additions during the FY 2024-25 except for Land and Building.
- (c) Whether fixed asset have been physically verified by management at reasonable interval and any material discrepancies noticed on such verification, if any, have been properly dealt with in the books of accounts.
Res: Yes, the fixed assets have been physically verified by management at reasonable interval and no material discrepancies were found.



- (d) Whether the capital items purchased by concerned unit are out of the capital grant released by Head Office and only for the purpose it was sanctioned. Provide details of exception.

Res: Yes, the capital items purchased by the concerned unit are out of the capital grant released by Head Office and only for the purpose it was sanctioned.

- (e) Whether the title deeds of immovable properties are held in the name of the Institute. If not, provide the details thereof.

Res: Yes, the title deeds of immovable properties are held in the name of the Institute.

- (f) In case, the branch is not having its own premises and carrying on its activity from rented / leased premises, verify whether the Rental / Leased Expenses are within specified limit.

Res: Branch is operating in the premises of the institute.

7. (a) Whether the expenditure towards Seminar & Conference are properly accounted for and met out of the source generated by way of participation fee and Seminar/CPE Grant released by Head Office.

Res: The unit is maintaining the seminar and conference expenditure account properly. The participation fee is sufficient to meet the expenses, except for students as given below:

(Amount in Rs.)

Particulars	Expenditure	Income	Surplus/(Deficit)
Students	1162707.02	301700.00	(861007.02)
Members	1306647.92	1824128.87	517480.95

- (b) Whether separate ledger account is being maintained for each of the Seminar / Conference/ Workshop / any other program organized during the period.

Res: The unit is maintaining separate ledgers for each of the seminar & conference/ Workshop / any other program organized during the year.

- (c) Also, report whether such accounts are reconciled and not remained open for long and close within 60 days from the closure of such program.

Res: No such long pending entries have been noticed.

- (d) Whether any non-educational program/ activity is organized by the concerned unit and expenses recorded in books of accounts. If yes, provide program wise deficit generated from non-educational program / activities and total deficit from non-self-supporting non educational program / activities.

Res: Program wise deficit generated from non-educational program / activities for the period as follows:



(In Rs.)

Programs	Amount (Deficit)
CA Day - 2024	4,01,083
CA Day - Sports	1,56,977
Teachers Day	12,809
Instrumental Music	2,000
Environment Day	250
Election	8,000
Badminton (SICASA)	37,787
Members Sports	11,803
AKIB Badminton 2024 - Kannur	30,103
Women's Day	8,020
Independence Day - 2024	7,341
Yoga Day	12,390
Women's Club	1,000
World Youth Day	6,400
All Kerala Inter Branch Football Tournament 2025	28,583
EKAH 2025	26,860
EKATWA- Ernakulam	3,727
Elocution 2024	7,300
Football Tournament 2024	38,893
Industrial Visit	5,549
Inter Branch Cricket	25,458
Inter Branch Swimming Competition	7,400
Inter BR Indoor Games	3,573
Intra Branch Cricket Tournament	23,359
Mehendi Magic	1,250
Music Competition 2024	2,000
Vishu Contest	1,040
Inter Branch Cricket - Palakkad	57,972
Total	9,28,927



- (e) Whether the amount recoverable in respect of any seminars & programs (like Advertisements, Sponsorship etc.) have been recovered within reasonable time, if not, ageing analysis of such recoverable be given.

Res: Such amounts have been recovered on time.

8. Whether the fund of the concerned unit is applied either directly or indirectly for making any payment to the members of the Managing Committee except to reimburse them any expenses incurred by them in connection with the business of the Managing Committee of concerned unit. If yes, provide details.

Res: No, the fund of the branch is not applied either directly or indirectly for making any payments except to reimburse any expenses incurred in connection with the business of the Managing Committee of the branch.

9. (a) Whether investments are earmarked corresponding to funds to be earmarked for specific purpose and the same are in agreement. If not, mention reason for the same.

Res: Yes, the earmarked investments are utilized for the specific purposes.

- (b) In case, any amount is transferred from/to capital reserve, general reserve or/and earmarked funds, whether the appropriate resolution has been approved by the managing committee of the concerned unit.

Res: Proper resolutions have been approved by the managing committee for such movement of funds

- (c) Whether such funds are utilized only specific purpose for which the same are appropriated.

Res: Funds are utilized only for the specific purposes for which the same are appropriated.

10. Whether concerned unit is printing and publishing newsletters except e-newsletter. The income and expenditure generated from newsletter publication during the year should be reported.

Res: No, the branch is having only e-newsletter and no income is generated from the same.

11. Whether all the revenue grants received and receivable as per the entitlement of the concerned unit duly accounted for in the books of accounts.

Res: Yes, the Revenue Grants received and receivable as per the entitlement is duly accounted for in the books of accounts.

12. Whether Capital Grant is recognized only on receipt basis.

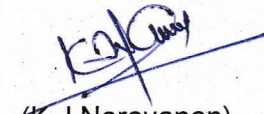
Res: Yes, Capital Grants is recognized only on receipt basis.

13. Whether material departure noticed while comparing the actual income and expenditure with the budget estimates approved by the Council. If yes, submit the report of the same.



Res: Yes, the branch has an excess of expenditure over income of Rs.44.94 lakhs for FY 2024-25 as per the budget estimates as against excess of expenditure over income of Rs.38.44 lakhs as per books of accounts.

For Krishnamoorthy & Krishnamoorthy
Chartered Accountants
(Firm's Reg. No.: 001488S)


(K J Narayanan)
Partner

(Membership No. 202844)
UDIN: 25202844BMGYAF 7468

Place of Signature: Thrissur

Date: 15 May 2025





THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(SET UP BY AN ACT OF PARLIAMENT)
THRISSUR BRANCH (SIRC)

15/05/2025.

CA. Sudeep Shrivastava,
Additional Secretary (Accounts Department),
The Institute of Chartered Accountants of India,
ICAI Bhawan, A-29, Sector - 62,
Noida - 201 309.
Phone - 0120 3045909

Dear Sir,

Sub: Audited Statement of Accounts for the Financial Year ended 31/03/2025.

Enclosed herewith the audited statements of accounts for the Financial Year ended 31/03/2025, duly passed by the Managing Committee.

Yours truly,

CA. SANJO N G
Chairman



Encl: As Above.

Copy to: Accounts Department, SIRC of ICAI, Chennai.


THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
THRISSUR BRANCH (SIRC), ICAI Bhawan, Chiyaram, Thrissur-680026
Balance Sheet as at 31st March 2025

(Amount in ₹)

Particulars	Note	As at March 31, 2025	As at March 31, 2024
I SOURCES OF FUNDS			
Funds			
(a) Unrestricted Funds			
i) General Fund	3	27,72,331.00	72,66,352.00
ii) Designated/Earmarked Funds	4	1,61,230.00	1,61,230.00
(b) Restricted Funds	5	-	-
		29,33,561.00	74,27,582.00
Non-current liabilities			
(a) Other long-term liabilities	6	-	-
(b) Long-term provisions	7	-	-
		-	-
Current liabilities			
(a) Payables	8	9,66,622.00	17,28,931.00
(b) Other current liabilities	9	12,96,176.00	22,21,051.00
(c) Short-term provisions	7	-	-
		22,62,798.00	39,49,982.00
Inter Unit payable	10	10,01,60,274.00	9,92,23,486.00
Total		10,53,56,633.00	11,06,01,050.00
II APPLICATION OF FUNDS			
Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11	8,53,73,526.00	8,48,28,589.00
(ii) Intangible assets	12	-	-
(ii) 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	2,55,710.00	1,73,270.00
(d) Other Long-Term assets	17	-	-
		8,56,29,236.00	8,50,01,859.00
Current assets			
(a) Current investments	14 (b)	1,51,45,262.00	1,83,99,255.00
(b) Inventories	15	-	-
(c) Receivables	18	-	-200.00
(d) Cash and bank balances	19	20,52,547.00	34,10,131.00
(e) Short Term Loans and Advances	16	22,374.00	-27,181.00
(f) Other current assets	20	5,08,963.00	5,72,569.00
		1,77,29,146.00	2,23,54,574.00
Inter unit Receivable	21	19,98,251.00	32,44,617.00
Total		10,53,56,633.00	11,06,01,050.00

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

As per our report of even date attached
 For KRISHNAMOORTHY & KRISHNAMOORTHY
 Chartered Accountants (FRN: 001488S)



CA. SANJO N G
CHAIRMAN



CA. RAJESH M
SECRETARY

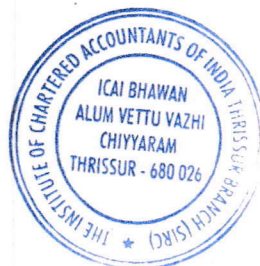


CA. MARTIN GEORGE
TREASURER


K. J. Narayanan
Partner
 Membership No: 202844

CA. NARAYANAN K J
STATUTORY AUDITOR

UDIN: 25202844 BMGYAF 7468



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
THRISSUR BRANCH (SIRC), ICAI Bhawan, Chiyaram, Thrissur-680026
Income and Expenditure Account for the year ended 31st March 2025

(Amount in ₹)

Particulars	Note	For the year ended 31, 2025	For the year ended 31, 2024
I Income			
(a) Donations & Grants	22	26,68,200.00	20,30,304.00
(b) Fees from Rendering of Services	23	2,47,32,750.00	3,16,15,184.00
(c) Sale of Publication & other Items	24	-	-
(d) Income from Restricted funds	25	-	-
(e) Other Income	26	11,87,884.00	13,35,285.00
Total Income (I)		2,85,88,834.00	3,49,80,773.00
II Expenses:			
(a) Cost of Publications	27	-	-
(b) Employee benefits expense	28	4,36,661.00	6,41,394.00
(c) Depreciation and amortization expense	29	27,06,263.00	33,60,043.00
(d) Expenses from Restricted funds	30	10,400.00	24,880.00
(g) Other expenses	31	2,99,29,531.00	3,31,59,084.00
Total Expenses (II)		3,30,82,855.00	3,71,85,401.00
III Excess of Income over Expenditure for the year [I +]		-44,94,021.00	-22,04,628.00
Appropriations/Transfer to funds			
a) Maintenance Fund			
c) Donation received for building			
d) Balance transferred to General Fund		-44,94,021.00	-22,04,628.00
Total		-44,94,021.00	-22,04,628.00

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

CA. SANJO N G
CHAIRMAN

CA. RAJESH M
SECRETARY

CA. MARTIN GEORGE
TREASURER

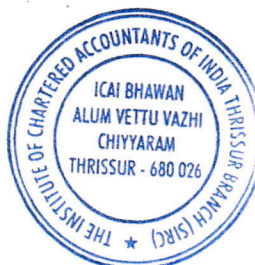
CA. NARAYANAN K J
STATUTORY AUDITOR

As per our report of even date attached
for KRISHNAMOORTHY & KRISHNAMOORTHY
Chartered Accountants (FRN: 001488S)

THRISSUR
15-05-2025

K. J. Narayanan
Partner
Membership No: 202844

UDIN : 25202844BMGYAF7468



1 General Information

The Thrissur Branch of Southern India Regional Council of ICAI was set up on 10.6.1981 and inaugurated by CA. V. Rajaraman, the then president of ICAI. In 1988, branch was shifted to its own premises and it is commissioned by CA. Das Guptha, the then president of ICAI. It was in 2003, the Branch premises was expanded by constructing second floor and it is inaugurated by CA. N.D. Guptha, the then president of ICAI. CA. Sukumara Menon was the first chairman of the

2 Significant Accounting Policies

2.01 Basis of Preparation

The financial statements comprising Balance Sheet, Statement of Income and Expenditure, Cash Flow Statement 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 Cash Flow Statement

Cash flows are reported using the indirect method, whereby net surplus is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Institute are segregated based on the available information.

2.06 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.

2.07 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.

2.08 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.



2.09 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.

2.10 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%

vi) 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.

2.11 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

2.12 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.

2.13 Investment

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

2.14 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.

2.15 Employee benefits

As per BHRS Scheme 2022 (if applicable)



2.16 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.

2.17 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.

2.19 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.

CA. SANJO N G
CHAIRMAN

CA. RAJESH M
SECRETARY

CA. MARTIN GEORGE
TREASURER

CA. NARAYANAN K J
STATUTORY AUDITOR

For KRISHNAMOORTHY & KRISHNAMOORTHY
Chartered Accountants (FRN: 001488S)

THRISSUR
15-05-2025

K. J. Narayanan
Partner
Membership No: 202844

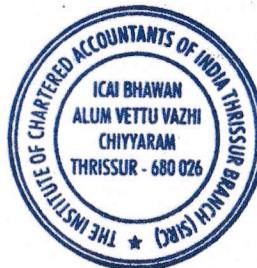
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Notes forming part of the Financial Statements for the year ended 31 March 2025

NOTE # 3 General Funds

(Amount in ₹)

Particulars	As at March 31	General	Other than General	Total
Balance at the beginning of the year	2025	28,58,152	44,08,200	72,66,352
	2024	50,62,779	44,08,200	94,70,979
A Appropriation from Statement of Income and Expenditure	2025	(44,94,021)		(44,94,021)
	2024	(22,04,628)		(22,04,628)
Transfer from / (to) General Fund, Other Funds	2025	-	-	-
	2024	-	-	-
Transfer from / (to) Earmarked Funds	2025	-	-	-
	2024	-	-	-
(Utilization)/Addition	2025	-	-	-
	2024	-	-	-
Balance at the end of the year	2025	(16,35,869)	44,08,200	27,72,331
	2024	28,58,152	44,08,200	72,66,352



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2025

NOTE # 4 Designated/Earmarked Funds

(Amount in ₹)

Particulars	As at March 31,	Infrastructure Fund	Research Funds	Accounting Research Building Fund	Other Funds	Total
Balance at the beginning of the year	2025	-	-	-	1,61,230	1,61,230
	2024	-	-	-	1,61,230	1,61,230
Appropriation from Statement of Income and Expenditure	2025	-	-	-	-	-
	2024	-	-	-	-	-
Transfer from / (to) Reserves and Surplus	2025	-	-	-	-	-
	2024	-	-	-	-	-
Contribution received / Addition during the year	2025	-	-	-	-	-
	2024	-	-	-	-	-
Interest income during the year appropriated through Income and Expenditure	2025	-	-	-	-	-
	2024	-	-	-	-	-
Utilised during the year	2025	-	-	-	-	-
	2024	-	-	-	-	-
Balances at the end of the year	2025	-	-	-	1,61,230	1,61,230
	2024	-	-	-	1,61,230	1,61,230



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2025

NOTE # 5 Restricted Funds

(Amount in ₹)

Particulars	As at March 31,	Medals and Prizes	Students Scholarship	Other Funds	Total
Balance at the beginning of the year	2025	-	-		-
	2024	-	(14,480)		(14,480)
Transfer from / (to)	2025	-	-		-
Reserves and Surplus	2024	-	-		-
Contribution received /	2025	-	-		-
Addition during the year	2024	-	14,480		14,480
Interest income during the year	2025	-	-		-
appropriated through Income and	2024	-	-		-
Utilised during the year	2025	-	-		-
	2024	-	-		-
Balances at the end of the year	2025	-	-	-	-
	2024	-	-	-	-



(Amount in ₹)

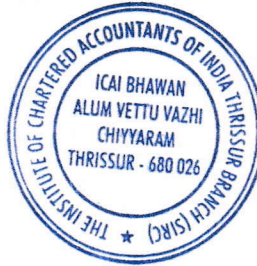
Note# 6 Other long-term liabilities		As at March 31,	As at March 31,
(a)	Nil		
(b)	Nil		
Total Other long-term liabilities		-	-

Note# 7 Provisions	Long term		Short term	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
(a) Provision for employee benefits (Provision for Employee Benefits-Leave Encashment (Provision for Employee Benefits-Gratuity (Provision for Employee Benefits-Pension	- - -	- - -	- - -	- - -
(b) Other provisions (Non Capital Expenditure (Provision for Publication Obsolete Stock	- -	- -	- -	- -
Total Provisions	-	-	-	-

Note# 8 Payables		As at March 31, 2025	As at March 31, 2024
(a)	Total outstanding dues of micro, small and medium enterprises		
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	9,66,622	17,28,931
Total payables		9,66,622	17,28,931

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

Particulars		As at March 31, 2025	As at March 31, 2024
(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.	-	-



(Amount in ₹)

Note# 9 Other current liabilities	As at March 31, 2025	As at March 31, 2024
(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	7,49,625	14,61,458
(iii) Seminar fees:		
a) Members	1,36,000	-
b) Students	-	-
c) Non Members	-	-
(iv) Post Qualification Courses	-	-
(v) Certificate Courses	-	-
(vi) Sponsorship	-	-
(vii) Journal Subscription	-	-
(viii) Others	-	-
Sub-Total (A)	8,85,625	14,61,458
(B) Other liabilities		
(i) Payable for Capital Items	-	-
(ii) Provident fund and professional tax payable	-	-
(iii) Goods and Service tax payable	-	-
(iv) TDS payable	1,50,988	2,89,250
(v) Security and earnest money deposit	-	600
(vi) CABF/CASBF/SV Aiyer fund payable	-	-
(vii) Other payables	2,59,563	4,69,743
Sub-Total (B)	4,10,551	7,59,593
Total Other current liabilities	12,96,176	22,21,051

Note# 10 Inter unit payable	As at March 31, 2025	As at March 31, 2024
(i) Publication Current Account	6,01,510	6,01,510
(ii) Capital Grant Items:		
(a) Building Grant	8,06,94,944	8,06,94,944
(b) Capital Grant	1,88,63,820	1,79,27,032
(c) Library Grant	-	-
(d) ITT Centre Grant	-	-
(e) Reading Room Grant	-	-
(f) Advance for Programs	-	-
Total Other long-term liabilities	10,01,60,274	9,92,23,486



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2025

Note # 11 Property, Plant and Equipment

(Amount in ₹)

Particulars	TANGIBLE ASSETS									
	Freehold land	Leasehold land	Buildings	Computers	Office equipment	Furniture & Fixtures	Lift, Electrical Installations & Fittings	Vehicles	Library Books	Total
Gross Block										
As at April 01, 2024	4,61,40,697.00	-	4,29,74,158	56,32,609	79,11,434	74,22,929	23,71,080	3,432	1,05,583	11,25,61,922
Additions			27,55,706			48,000	30,000			28,33,706
Internal Transfer of Assets										-
Sale/Discarded Assets										-
As at April 01, 2023	4,61,40,697	-	4,27,68,658	53,60,385	78,32,543	69,46,729	22,76,680	3,432	1,05,583	11,14,34,707
Additions				75,020	64,100	4,76,200	94,400			7,09,720
Internal Transfer of Assets										-
Sale/Discarded Assets										-
As at March 31, 2025	4,61,40,697	-	4,57,29,864	56,32,609	79,11,434	74,70,929	24,01,080	3,432	1,05,583	11,53,95,628
As at March 31, 2024	4,61,40,697	-	4,27,68,658	54,35,405	78,96,643	74,22,929	23,71,080	3,432	1,05,583	11,21,44,427
Depreciation/Adjustments										
Rate of Depreciation			5%	60%	15%	10%	10%	20%	100%	
As at April 01, 2024	-	-	1,00,91,373	47,46,243	61,95,399	48,15,211	13,58,597	3,432	1,05,583	2,73,15,838
Additions			1660216.34	443033.53	2,47,504	2,56,101	99,408			27,06,264
Internal Transfer of Assets										-
Sale/Discarded Assets										-
As at April 01, 2023	-	-	83,71,517	37,54,345	59,06,460	45,61,940	12,52,518	3,432	1,05,583	2,39,55,795
Additions			17,19,856	9,91,898	2,88,939	2,53,271	1,06,079			33,60,043
Internal Transfer of Assets										-
Sale/Discarded Assets										-
As at March 31, 2025	-	-	1,17,51,589	51,89,277	64,42,903	50,71,312	14,58,005	3,432	1,05,583	3,00,22,102
As at March 31, 2024	-	-	1,00,91,373	47,46,243	61,95,399	48,15,211	13,58,597	3,432	1,05,583	2,73,15,838
Net Block										
As at March 31, 2025	4,61,40,697	-	3,39,78,275	4,43,332	14,68,531	23,99,617	9,43,075	-	-	8,53,73,526
As at March 31, 2024	4,61,40,697	-	3,26,77,285	6,89,162	17,01,244	26,07,718	10,12,483	-	-	8,48,28,589



Note # 11 Property, Plant and Equipment

(Amount in ₹)

Depreciation is provided on the written down value method at the following rates, as approved by the Council,

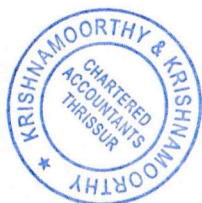
Buildings	5%
Air-conditioner and Office Equipments	15%
Lifts, Electrical Installations and Furniture & Fixtures	10%
Vehicles	20%
Computers	60%

Depreciation on additions is provided on monthly pro-rata basis

Library Books are depreciated at the rate of 100% in the year of purchase.

Leasehold Land to be amortized over the lease period

Note 1	ADDITIONS # :	It comprises assets purchased and capitalised during the year. Only first time capitalisation of assets would be considered in "Row 11". Accordingly, only first time capitalisation of assets from Building WIP should be shown in "Row 11".
Note 2	INTERNAL TRANSFER OF ASSETS # :	It comprises internal transfer of assets, for example, Office equipment transferred into furniture by 10,000. then the same will be presented in the "H12" -10,000 will be shown in office equipment and +10,000 will be shown in furniture in the "I12". Please note that the net effect should be null.
Note 3	SALE/DISCARDED OF ASSETS # : Sale/writeoff/discard of asset	Sale/writeoff/discarded assets will be shown in "Row 17". Please note that the WDV/Cost of the asset will be shown and not selling price.



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2025

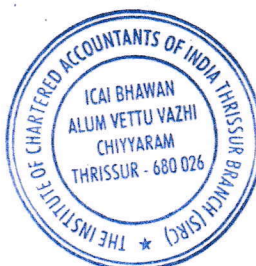
(Amount in ₹)

Note # 12 Intangible Assets (Computer Software)

Particulars /Assets	Total
Gross Block	
As at April 01, 2024	-
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at April 01, 2023	
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at March 31, 2025	-
As at March 31, 2024	-
Amortization/Adjustment	
As at April 01, 2024	-
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at April 01, 2023	
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at March 31, 2025	-
As at March 31, 2024	-
Net Block	
As at March 31, 2025	-
As at March 31, 2024	-

Note # 13 Work in Progress

a) Capital Work in Progress	As at March 31, 2025	As at March 31, 2024
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance	-	-
b) Intangible assets under development	As at March 31, 2025	As at March 31, 2024
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance	-	-



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Notes forming part of the Financial Statements for the year ended 31 March 2025

Note# 14 Investments

(Amount in ₹)

a) Non Current Investments (valued at historical cost unless stated otherwise)	Face Value	As at March 31, 2025		As at March 31, 2024	
		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, 2025		As at March 31, 2024	
		Units	Book Value	Units	Book Value
(i) Fixed Deposits with original maturity for one year			1,51,45,262		1,83,99,255
Total Current Investments	-	-	1,51,45,262	-	1,83,99,255



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note# 15 Inventories (at lower of cost and net realisable value)	As at March 31, 2025	As at March 31, 2024
(a Publication & Study Materials	-	5,415
(b Stationery & Stores	-	-
Total	-	5,415

Note# 16 Loans and advances	Long Term		Short Term	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
(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	-	-	48,355	-
(ii) Tax deducted at source receivable			(25,981)	(27,181)
(iii) GST on advance receivable			-	-
(iv) GST input credit receivable			-	-
(v) Security Deposits	2,55,710	1,73,270		
(vi) Balance with government authorities				
Sub-Total-(b)	2,55,710	1,73,270	22,374	(27,181)
Total (a+b)	2,55,710	1,73,270	22,374	(27,181)



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

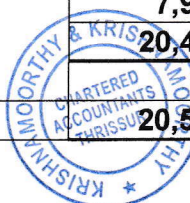
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note# 17 Other Long-Term assets	As at March 31, 2025	As at March 31, 2024
(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, 2025	As at March 31, 2024
(a Receivable from Customers	-	(200)
(b Electronic Cash and Credit	-	-
(c Others	-	-
Less: Provision for doubtful receivables	-	-
Total	-	(200)

Note# 19 Cash and Bank Balances	As at March 31, 2025	As at March 31, 2024
A Cash and cash equivalents		
(a Fixed Deposits with original maturity of less than three months	-	-
(b Cash on hand	4,367	4,104
Sub-Total (A)	4,367	4,104
B Other bank balances		
(a Bank Deposits		
(i) Earmarked Bank Deposits	12,55,900	11,72,030
(ii) Deposits with original maturity for more than 3 months but less than 6 months	-	-
(iii) Cash at Bank	7,92,280	22,33,997
Sub-Total (B)	20,48,180	34,06,027
Total (A + B)	20,52,547	34,10,131



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note# 20 Other current assets	As at March 31, 2025	As at March 31, 2024
(a Interest accrued but not due on deposits		
i) Interest Accrued-Investment	-	-
ii) Interest Accrued-Fixed Deposits with Banks	5,08,963	5,72,569
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	5,08,963	5,72,569

Note# 21 Inter units Receivable	As at March 31, 2025	As at March 31, 2024
(a Current Account - Head office	19,60,728	22,21,804
(b Exam Form Current A/c	-	-
(c Regional Intra-Inter Unit A/c	37,523	10,22,813
(d Staff Loan Control	-	-
Total	19,98,251	32,44,617



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note # 22 : Donations & Grants	For the year ended 31, 2025	For the year ended 31, 2024
i) Donations	-	-
ii) Revenue Grant	8,76,750	5,97,550
iii) Special Grant	-	-
iv) Adhoc Grant	-	-
v) BOS Related Grants Grant	7,38,271	2,64,171
vi) Members Program Grant	-	-
vii) Income Support	10,53,179	11,68,583
viii) Expense Support	-	-
Total	26,68,200	20,30,304

	For the year ended 31, 2025	For the year ended 31, 2024
Note # 23 : Fees from rendering of services		
i) Class Room Training :-		
I Information Technology Training	21,49,225	23,27,450
II Orientation	16,55,500	17,53,000
III General Management and Communication	11,18,000	13,19,500
ii) Revisionary Classes	1,76,96,196	2,44,03,248
iii) Students Association Fees	-	-
iv) E-Learning	-	-
v) Post Qualification Courses	-	-
vi) Certificate Courses	-	-
vii) Campus Interview income	-	-
viii) Seminar income :-		
I Members	18,24,129	17,24,136
II Students	2,89,700	87,850
III Non members	-	-
Total	2,47,32,750	3,16,15,184

	For the year ended 31, 2025	For the year ended 31, 2024
Note # 24 : Sale of Publication & other Items		
i) Publications	-	-
ii) Goods	-	-
iii) Journal :-		
I Members	-	-
II Students	-	-
iv) Scrap Items	-	-
Total	-	-



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

	For the year ended 31, 2025	For the year ended 31, 2024
Note # 25 : Income from Restricted funds		
i) Interest on Medal & prizes Funds	-	-
ii) Interest on Student Scholarship Funds	-	-
Total	-	-

	For the year ended 31, 2025	For the year ended 31, 2024
Note # 26 : Other Income		
a) Interest on Bank Deposit	10,32,221	13,31,091
b) Interest on Investment	-	-
c) Interest on Designated/Earmarked Funds :-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Designated Funds	1,43,941	-
d) Interest on Staff Loan	-	-
e) Net gain on sale of investments	-	-
f) Advertisement Income	-	-
g) Election Income	3,390	-
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	8,332	4,194
Total	11,87,884	13,35,285



(Amount in ₹)

	For the year ended 31, 2025	For the year ended 31, 2024
Note # 27 : Cost of goods sold		
A) Purchases of stock-in-trade	-	(5,415)
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)	-	(5,415)

	For the year ended 31, 2025	For the year ended 31, 2024
Note # 28 : Employee benefits expense		
a) Salaries, wages, bonus and other allowances	4,04,182	5,98,541
b) Contribution to provident and other funds	-	-
c) Gratuity expenses	-	-
d) Staff welfare expenses	32,479	42,853
Total	4,36,661	6,41,394

	For the year ended 31, 2025	For the year ended 31, 2024
Note # 29 : Depreciation and amortization expense		
a) On tangible assets (Refer note 11)	27,06,263	33,60,043
b) On intangible assets (Refer note 12)	-	-
Total	27,06,263	33,60,043



(Amount in ₹)

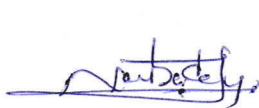
	For the year ended 31, 2025	For the year ended 31, 2024
Note # 30 : Restricted funds		
Payment to Medal & prizes Funds	-	-
Payment to Student Scholarship Funds	10,400	24,880
Total	10,400	24,880

	For the year ended 31, 2025	For the year ended 31, 2024
Note # 31 : Other Expenses		
Seminar Expenses:		
i) Members	18,37,219	18,97,823
ii) Students	13,64,040	7,64,535
Class Room Training expenses:		
i) Information Technology Training	17,30,155	19,76,322
ii) Orientation	10,64,645	10,76,423
iii) General management and Communication Skills	6,78,678	7,08,347
Revisionary Classes expenses	1,71,83,302	1,89,80,687
Meeting expenses	7,34,939	9,63,893
Office expenses	88,494	1,73,421
Power and Fuel	13,12,295	16,18,126
Repairs & Maintenance	15,99,824	26,70,012
Insurance	19,199	65,016
Rent, Rate & Taxes	6,308	3,896
Travelling & Conveyance	34,956	57,700
Auditor's remuneration	70,000	70,000
Printing and Stationery	44,314	85,950
Communication expenses	26,062	35,411
Legal and Professional Fees	2,000	1,180
Manpower & other services	6,06,238	11,24,764
Advertisement and Publicity	-	-
Bank Charges/ Commission	28,382	2,499
Loss on sale of Property, Plant and Equipment	-	-
Loss on foreign exchange transactions (net)	-	-
Provision for Doubtful Debts and advance	-	-
Provision for Pubn Obsolete Stock	-	-
Internet & Web Maintenance Charges	75,860	76,935
Payments- Earmarked Funds:-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Earmarked Funds	-	-
Merit Scholarship	-	-
Election expenses	-	-
GST expenses	14,19,661	7,75,244
Magazines & periodicals	2,960	4,795
Prior Period expenses	-	26,105
Total	2,99,29,531	3,31,59,084



RECONCILIATION OF ERNAKULAM INTRA-INTER UNIT LEDGER AS ON 31-03-2025

DATE	ADD/LESS	PARTICULARS	AMOUNT
31-03-2025		CLOSING BALANCE AS PER ERNAKULAM BRANCH	72,144.20
	ADD:		
31-03-2025		BALANCE AS PER LEDGER BRANCH LEDGER	72,144.20
		DIFFERENCE	-



CA. SANJO N G
CHAIRMAN



CA. RAJESH M
SECRETARY



CA. MARTIN GEORGE
TREASURER

CA. NARAYANAN K J
STATUTORY AUDITOR

For KRISHNAMOORTHY & KRISHNAMOORTHY
Chartered Accountants (FRN: 001488S)

THRISSUR
15-05-2025



K. J. Narayanan
Partner
Membership No: 202844

UDIN: 25202844 BMGYAF7468



RECONCILIATION OF INTRA INTER UNIT CHENNAI AS ON 31-03-2025

DATE	ADD/LESS	PARTICULARS	AMOUNT
31-03-2025		CLOSING BALANCE OF CHENNAI	1,09,667.00
31-03-2025		BALANCE AS PER LEDGER BRANCH LEDGER	1,09,667.00
		DIFFERENCE	-

CA. SANJO N G
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SECRETARY

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CA. NARAYANAN K J
STATUTORY AUDITOR

THRISSUR
15-05-2025

For KRISHNAMOORTHY & KRISHNAMOORTHY
Chartered Accountants (FRN: 001488S)

K. J. Narayanan
Partner
Membership No: 202844



UDIN: 25202844BM6YAF7468



RECONCILIATION OF CURRENT ACCOUNT DELHI LEDGER AS ON 31-03-2025

DATE	ADD/LESS	PARTICULARS	AMOUNT
01-04-2024		OPENING BALANCE AS PER BRANCH LEDGER	3,00,841.00
31-03-2025		CLOSING BALANCE AS PER BRANCH LEDGER	

NOTE: BALANCE CONFIRMATION AS PER HQ NOT RECEIVED

CA. SANJO N G
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CA. MARTIN GEORGE
TREASURER

CA. NARAYANAN K J
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THRISSUR
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For KRISHNAMOORTHY & KRISHNAMOORTHY
Chartered Accountants (FRN: 001488S)

K. S. Narayanan
Partner
Membership No: 202844

UDIN: 25202844 BMGYAF 7468



RECONCILIATION OF CURRENT ACCOUNT TRICHUR OF SIRC LEDGER AS ON 31-03-2025

DATE	PARTICULARS	AMOUNT
01-04-2024	OPENING BALANCE AS PER BRANCH LEDGER	19,39,319.63
	SUB-TOTAL	19,39,319.63
31-03-2025	CLOSING BALANCE AS PER BRANCH LEDGER	19,79,083.51
	SUB-TOTAL	19,79,083.51

NOTE: BALANCE CONFIRMATION AS PER HO DONOT RECEIVED

CA. SANJO N G
CHAIRMAN

CA. RAJESH M
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CA. MARTIN GEORGE
TREASURER

CA. NARAYANAN K J
STATUTORY AUDITOR

THRISSUR
15-05-2025

for KRISHNAMOORTHY & KRISHNAMOORTHY
Chartered Accountants (FRN: 001488S)



K. J. Narayanan
Partner
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