The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

Thrissur Branch (SIRC)

THRISSUR
09-05-2026

TO,

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

Dear Sir,

Sub: Submission of Audited Financial Statements for the Financial Year 2025–26

We hereby submit the Audited Financial Statements for the financial year 2025–26, for the year ended on 31.03.2026.

Yours truly,

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA THRISSUR BRANCH (SIRC)
ICAI BHAWAN
ALUM VETTU VAZHI
CHIYYARAM
THRISSUR - 680 026

CA VARGHESE PAUL

Chairman, ICAI Thrissur Branch

Abraham & Jose
INDIA CHARTERED ACCOUNTANTS
Mission Quarters Road, Thrissur - 680 001
Tel: 2423225, 2426225, 2423543

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 Thrissur Branch 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 and the Cash Flow Statement 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 surplus and its cash flows 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

ABRAHAM & JOSE MISSION QTRS ROAD THRISSUR - 1 CHARTERED ACCOUNTANTS 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.

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.

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- 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 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.

ABRAHAM & JOSE
MISSION QTRS ROAD
THRISSUR - 1
CHARTERED ACCOUNTANTS

For ABRAHAM & JOSE
Chartered Accountants
FRN: 000010 S

JOSE POTTOKARAN
Partner (No: 012056)

UDIN:26012056PZOGWB9729

Place of Signature: Thrissur
Date:09-05-2026

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
THRISSUR Branch (SIRC),ICAI Bhawan,Chiyyaram,Thrissur-680026
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**			
	Funds			
	(a) Unrestricted Funds			
	i) Reserves and Surplus	3	44,44,021	27,72,332
	ii) Designated Funds	4	1,61,230	1,61,230
	(b) Restricted Funds	5	-	-
			46,05,251	29,33,562
	Non-current liabilities			
	(a) Long-term liabilities	6	-	-
	(b) Long-term provisions	7	-	-
			-	-
	Current liabilities			
	(a) Payables	8	11,88,645	9,66,622
	(b) Other current liabilities	9	26,10,932	12,96,176
	(c) Short-term provisions	7	-	-
			37,99,577	22,62,798
	Inter Unit payable	10	10,20,82,599	10,01,60,274
	Total		**11,04,87,427**	**10,53,56,634**
II	**APPLICATION OF FUNDS**			
	Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	11	8,55,08,231	8,53,73,527
	(ii) Intangible assets	12	-	-
	(iii Capital work in progress	13 (a)	-	-
	(iv Intangible asset under development	13 (b)	2,07,000	-
	(b) Non-current investments	14 (a)	-	-
	(c) Long Term Loans and Advances	16	2,55,710	-
	(d) Other non-current assets	17	-	-
			8,59,70,941	8,53,73,527
	Current assets			
	(a) Current investments	14 (b)	1,92,09,385	1,51,45,262
	(b) Inventories	15	-	-
	(c) Receivables	18	-	-
	(d) Cash and bank balances	19	26,54,428	20,52,547
	(e) Short Term Loans and Advances	16	(20,381)	2,78,084
	(f) Other current assets	20	5,99,081	5,08,963
			2,24,42,513	1,79,84,856
	Inter unit Receivable	21	20,73,973	19,98,251
	Total		**11,04,87,427**	**10,53,56,634**
			0	-0

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

ICAI BHAWAN ALUM VETTU VAZHI CHIYYARAM THRISSUR - 680 026 THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA THRISSUR BRANCH (SIRC)

For ABRAHAM & JOSE
Chartered Accountants
FRN: 000010 S

JOSE POTTOKARAN
Partner (No:012056)

CA VARGHESE PAUL	**CA JOHN JOSEPH**	**CA JINU ROSE JOHNSON**	**CA JOSE POTTOKARAN**
CHAIRMAN	SECRETARY	TREASURER	STATUTORY AUDITOR

UDIN: 26012056PZOGWE9729

ABRAHAM & JOSE CHARTERED ACCOUNTANTS MISSION QTRS ROAD THRISSUR - 1

THRISSUR
09-05-2026

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
THRISSUR Branch (SIRC),ICAI Bhawan,Chiyyaram,Thrissur-680026
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	**24,85,791**	26,68,200
	(b) Fees from Rendering of Services	23	**3,02,07,459**	2,47,32,750
	(c) Sale of Publication & other Items	24	**-**	-
	(d) Income from Restricted funds	25	**-**	-
	(e) Other Income	26	**13,15,903**	11,87,884
	Total Income (I)		**3,40,09,153**	2,85,88,834
II	**Expenses:**			
	(a) Cost of Publications & other items	27	**-**	-
	(b) Employee benefits	28	**4,17,421**	4,36,661
	(c) Depreciation and amortization expense	29	**27,35,215**	27,06,263
	(d) Expenses from Restricted funds	30	**15,500**	10,400
	(g) Other expenses	31	**2,91,69,327**	2,99,29,530
	Total Expenses (II)		**3,23,37,463**	3,30,82,854
III	**Excess of Income over Expenditure for the year [I + II]**		**16,71,690**	**(44,94,020)**
	Appropriations/Transfer to funds			
	a) Maintenance Fund			
	b) Donation received for building			
	c) Balance transferred to General Reserve		**16,71,690**	(44,94,020)
	Total		**16,71,690**	(44,94,020)

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

For ABRAHAM & JOSE
Chartered Accountants
FRN: 000010/S

JOSE POTTOKARAN
Partner (No:012056)

CA VARGHESE PAUL	**CA JOHN JOSEPH**	**CA JINU ROSE JOHNSON**	**CA JOSE POTTOKARAN**
CHAIRMAN	SECRETARY	TREASURER	STATUTORY AUDITOR

UDIN: 26012056PZOGUB9729

THRISSUR
09-05-2026

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA THRISSUR BRANCH (SIRC)
ICAI BHAWAN
ALUM VETTU VAZHI
CHIYYARAM
THRISSUR - 680 026

ABRAHAM & JOSE CHARTERED ACCOUNTANTS
MISSION QTRS ROAD
THRISSUR - 1

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 other wise stated. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year,unless stated otherwise.

2.02 Use of Estimates

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

2.03 Inventories

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

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

2.04 Cash and cash equivalents

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

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

As applicable to the Unit

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

2.06 Property, Plant and Equipment

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

2.07 Intangible Assets

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

2.08 Capital Work in Progress

Expenditure incurred on construction of assets which is not ready for thejr 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 e 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 Informati n Technology & Soft Skills ("ICITSS"), Advanced Integrated Course on Information Technology & Soft Skills ("AICITSS") and Orientati n Programme ("OP").The income for classroom training and coaching classes is recognised when services are rendered and related costs a e 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 norma y 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.

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA THRISSUR BRANCH (SIRC)
ICAI BHAWAN
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2.12 Investment

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

2.13 Foreign Currency Transaction

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

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

Exchange differences arising on settlement / restatement of foreign currency monetary assets and liabilities are recognised as income or expens 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 assu es substantially all the risks and rewards of the ownership are classified as finance leases. The leases where the lessor and not the Institute assu es 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 cas of Finance Lease, assets are capitalised at lower of fair value of the leased asset and present value of minimum lease payments. The lease paym its are apportioned between the finance charge and repayment of lease liability. Leased assets are depreciated over the shorter of lease term or us ful 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 am int of such assets is estimated and impairment recognised, if the carrying amount of these assets exceeds their recoverable amount. The recover le 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 v ue 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 requ ed 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 n-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 ut is not recognised because either it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligat n, 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.

For ABRAHAM & J SE
Chartered Accounta ts
FRN: 000010 S

JOSE POTTOKARA
Partner (No:01205

CA VARGHESE PAUL	CA JOHN JOSEPH	CA JINU ROSE JOHNSON	CA JOSE POTTOKARAI
CHAIRMAN	SECRETARY	TREASURER	STATUTORY AUDITOR

UDIN:26012056PZOG NB972

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA THRISSUR BRANCH (SIRC)
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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 # 3 Reserves and Surplus

(Amount in ₹)

Particulars	As at March 31	General Reserve	Other than General	Total
Balance at the beginning of the year	**2026**	**(16,35,869)**	**44,08,200**	**27,72,331**
	2025	**28,58,152**	**44,08,200**	**72,66,352**
Add: Appropriation from Statement of Income and Expenditure	2026	16,71,690		**16,71,690**
	2025	(44,94,020)		**(44,94,020)**
Transfer from / (to) General Reserve, Other Funds	2026	-	-	-
	2025	-	-	-
Transfer from / (to) Designated Funds	2026	-	-	-
	2025	-	-	-
(Utilization)/Addition	2026	-	-	-
	2025	-	-	-
Balance at the end of the year	**2026**	**35,821**	**44,08,200**	**44,44,021**
	2025	**(16,35,868)**	**44,08,200**	**27,72,332**

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA THRISSUR BRANCH (SIRC) ICAI BHAWAN ALUM VETTU VAZHI CHIYYARAM THRISSUR - 680 026

ABRAHAM & JOSE CHARTERED ACCOUNTANTS MISSION QTRS ROAD THRISSUR

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
Balance at the beginning of the year	**2026**	-	-	-	**1,61,230**	**1,61,230**
	2025	-	-	-	**1,61,230**	**1,61,230**
Appropriation from Statement of Income and Expenditure	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	-	-	-	-	-
Balances at the end of the year	**2026**	-	-	-	**1,61,230**	**1,61,230**
	2025	-	-	-	**1,61,230**	**1,61,230**

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA THRISSUR BRANCH (SIRC) ICAI BHAWAN ALUM VETTU VAZHI CHIYYARAM THRISSUR - 680 026

ABRAHAM & JOSE CHARTERED ACCOUNTANTS MISSION QTRS ROAD THRISSUR - 1

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
Balance at the beginning of the year	**2026**	-	-	-
	2025	-	-	-
Transfer from / (to)	2026	-	-	-
Reserves and Surplus	2025	-	-	-
Contribution received /	2026	-	-	-
Addition during the year	2025	-	-	-
Interest income during the year appropriated	2026	-	-	-
through Income and Expenditure	2025	-	-	-
Utilised during the year	2026	-	-	-
	2025	-	-	-
Balances at the end of the year	**2026**	-	-	-
	2025	-	-	-

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA THRISSUR BRANCH (SIRC)
ICAI BHAWAN
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CHIYYARAM
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ROAD
THRISSUR - 1
CHARTERED ACCOUNTANTS

(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 Enca	-	-	-	-
(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	11,88,645	9,66,622
Total payables	**11,88,645**	**9,66,622**

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

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

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA THRISSUR BRANCH (SIRC) ICAI BHAWAN ALUM VETTU VAZHI CHIYYARAM THRISSUR - 680 026

ABRAHAM & JOSE CHARTERED ACCOUNTANTS MISSION QTRS ROAD THRISSUR - 1

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note# 9 Other current liabilities	**As at March 31, 2026**	**As at March 31, 20[illegible]5**
(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	**19,05,778**	7,4[illegible]625
(iii) Seminar fees:		
a) Members	**1,33,000**	1,3[illegible]000
b) Students	-	-
c) Non Members	-	-
(iv) Post Qualification Courses	-	-
(v) Certificate Courses	-	-
(vi) Sponsorship	-	-
(vii) Journal Subscription	-	-
(viii) Others	-	-
Sub-Total (A)	**20,38,778**	**8,8[illegible]625**
(B) Other liabilities		
(i) Payable for Capital Items	-	-
(ii) Provident fund and professional tax payable	-	-
(iii) Goods and Service tax payable	-	-
(iv) TDS payable	**1,99,006**	1,50[illegible]88
(v) Security and earnest money deposit	-	-
(vi) CABF/CASBF/SV Aiyer fund payable	-	-
(vii) Other payables	**3,73,148**	2,59[illegible]63
Sub-Total (B)	**5,72,154**	**4,10[illegible]51**
Total Other current liabilities	**26,10,932**	**12,96[illegible]76**

Note# 10 Inter unit payable	**As at March 31, 2026**	**As at March 31, 202[illegible]**
(i) Publication Current Account	**6,01,510**	6,01,[illegible]10
(ii) Capital Grant Items:		
(a) Building Grant	**8,06,94,944**	8,06,94,[illegible]44
(b) Capital Grant	**2,07,86,145**	1,88,63,[illegible]20
(c) Library Grant	-	-
(d) ITT Centre Grant	-	-
(e) Reading Room Grant	-	-
(f) Advance for Programs	-	-
Total Other long-term liabilities	**10,20,82,599**	**10,01,60,[illegible]74**

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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, 2025	4,61,40,697	-	3,39,78,272	4,43,333	14,68,532	23,99,617	9,43,075	-	-	8,53,73,526
Additions			17,20,662	3,56,754	56,950	6,82,611	25,990.00		26,953	28,69,919
Internal Transfer of Assets										-
Sale/Discarded Assets										-
As at April 01, 2024	4,61,40,697		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 March 31, 2026	**4,61,40,697**	**-**	**3,56,98,934**	**8,00,087**	**15,25,482**	**30,82,227**	**9,69,065**	**-**	**26,953**	**8,82,43,446**
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**
Depreciation/Adjustments										
Rate of Depreciation			**5%**	**60%**	**15%**	**10%**	**10%**	**20%**	**100%**	
As at April 01, 2025	-	-	8,66,258	1,33,657	1,10,963	1,40,955	47,283	-	4,782	13,03,896
Additions			8,64,372	2,53,431	1,04,015	1,38,896	45,817		6,805	14,13,335
Internal Transfer of Assets										-
Sale/Discarded Assets						17,984				17,984
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			16,60,216	4,43,034	2,47,504	2,56,101	99,408			27,06,263
Internal Transfer of Assets										-
Sale/Discarded Assets										-
As at March 31, 2026	**-**	**-**	**17,30,629**	**3,87,088**	**2,14,977**	**2,97,835**	**93,100**	**-**	**11,587**	**27,35,215**
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**	**3,00,22,101**
Net Block										
As at March 31, 2026	**4,61,40,697**	**-**	**3,39,68,304**	**4,13,000**	**13,10,505**	**27,84,393**	**8,75,966**	**-**	**15,366**	**8,55,08,231**
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**	**-**	**-**	**8,53,73,527**

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%

INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA THRISSUR BRANCH
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CHIYYARAM
THRISSUR - 680 026

ABRAHAM & JOSE
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ROAD
THRISSUR - 1
CHARTERED ACCOUNTANTS

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
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Note # 11 Property, Plant and Equipment

(Amount in ₹)

Depreciation on additions is provided on 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 transfered 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 nill.
Note 3		**SALE/DISCARDED OF ASSETS # : Sale/writeoff/discarded 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.

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(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	-

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ABRAHAM & JOSE ★ CHARTERED ACCOUNTANTS ★ MISSION QTRS ROAD THRISSUR - 1

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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(Amount in ₹)

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	2,07,000	-
Less: Capitalized during the year	-	-
Closing Balance	2,07,000	-

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ABRAHAM & JOSE ★ CHARTERED ACCOUNTANTS ★
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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			1,92,09,385		1,51,45,262
Total Current Investments	-	-	**1,92,09,385**	-	**1,51,45,262**

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(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	-	-	-	48,[illegible]55
(ii) Tax deducted at source receivable			**(20,381)**	(25,[illegible]31)
(iii) GST on advance receivable			-	-
(iv) GST input credit receivable			-	-
(v) Security Deposits	**2,55,710**	-		2,55,[illegible]10
(vi) Balance with government authorities				
Sub-Total-(b)	**2,55,710**	-	(20,381)	**2,78,[illegible]34**
Total (a+b)	**2,55,710**	-	(20,381)	**2,78,[illegible]34**

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	-	-
(b) Electronic Cash and Credit	-	-
(c) Others	-	-
Less: Provision for doubtful receivables	-	-
Total	-	-

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

(Amount in [illegible])

			As at March 31, 2026	As at March 31, 2025
Note# 19 Cash and Bank Balances				
A	**Cash and cash equivalents**			
	(a)	Fixed Deposits with original maturity of less than three months	-	-
	(b)	Cash on hand	**6,286**	4,367
		Sub-Total (A)	**6,286**	**4,367**
B	**Other bank balances**			
	(a)	Bank Deposits		
		(i) Earmarked Bank Deposits	**11,10,661**	12,55,[illegible]00
		(ii) Deposits with original maturity for more than 3 months but less than 12 months	-	-
		(iii) Cash at Bank	**15,37,481**	7,92,[illegible]80
		Sub-Total (B)	**26,48,142**	**20,48,[illegible]80**
		Total (A + B)	**26,54,428**	**20,52,[illegible]47**

			As at March 31, 2026	As at March 31, 2025
Note# 20 Other current assets				
(a)	Interest accrued but not due on deposits			
	i)	Interest Accrued-Investment	-	-
	ii)	Interest Accrued-Fixed Deposits with Banks	**5,99,081**	5,08,963
	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		**5,99,081**	**5,08,963**

		As at March 31, 2026	As at March 31, 2025
Note# 21 Inter units Receivable			
(a)	Current Account - Head office	**20,21,785**	19,60,728
(b)	Exam Form Current A/c	-	-
(c)	Regional Intra-Inter Unit A/c	**52,188**	37,5[illegible]3
(d)	Staff Loan Control	-	-
	Total	**20,73,973**	**19,98,2[illegible]1**

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA THRISSUR BRANCH (SIRC)

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(Amount in ₹)

Note # 22 : Donations & Grants	**For the year ended 31, 2026**	**For the year ended 31, 2025**
i) Donations	-	-
ii) Revenue Grant	**8,99,000**	8,76,750
iii) Special Grant	-	-
iv) Adhoc Grant	-	-
v) BOS Related Grants Grant	**3,78,188**	7,38,271
vi) Members Program Grant	-	-
vii) Reading Room Rent Grant	-	-
viii) Income Support Services	**12,08,603**	10,53,179
ix) Expense Support Services	-	-
x) Intra-Inter Income Support Services	-	-
xi) Intra-Inter Expense Support Services	-	-
Total	**24,85,791**	**26,68,200**

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	**20,28,975**	21,49,225
II Orientation	**16,18,500**	16,55,500
III General Management and Communication Skills	**11,24,500**	11,18,000
ii) Revisionary Classes	**2,27,81,347**	1,76,96,196
iii) Students Association Fees	-	-
iv) E-Learning	-	-
v) Post Qualfication Courses	-	-
vi) Certificate Courses	-	-
vii) Campus Interview income	-	-
viii) Seminar income :-		
I Members	**21,27,400**	18,24,129
II Students	**57,500**	2,89,700
III Non members	**4,69,237**	-
Total	**3,02,07,459**	**2,47,32,750**

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Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

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	-	-

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

Note # 26 : Other Income	For the year ended 31, 2026	For the year ended 31, 2025
a) Interest on Bank Deposit	**11,72,818**	10,32,221
b) Interest on Investment	-	-
c) Interest on Designated/Earmarked Funds :-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Designated Funds	**72,444**	1,43,941
d) Interest on Staff Loan	-	-
e) Net gain on sale of investments	-	-
f) Advertisement Income	**40,000**	-
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	**30,641**	8,332
Total	**13,15,903**	**11,87,884**

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(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	**3,35,216**	4,04,182
b) Contribution to provident and other funds	-	-
c) Gratuity expenses	-	-
d) Staff welfare expenses	**82,205**	32,479
Total	**4,17,421**	**4,36,661**

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)	**27,35,215**	27,06,263
b) On intangible assets (Refer note 12)	-	-
Total	**27,35,215**	**27,06,263**

(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	15,500	10,400
Total	**15,500**	**10,400**

Note # 31 : Other Expenses	For the year ended 31, 2026	For the year ended 31, 2025
1 Seminar Expenses:		
i) Members	20,96,893	18,37,219
ii) Students	5,39,018	13,64,040
2 Class Room Training expenses:		
i) Information Technology Training	19,84,142	17,30,155
ii) Orientation	11,94,592	10,64,645
iii) General management and Communication Skills	8,56,875	6,78,678
3 Revisionary Classes expenses	1,58,17,950	1,71,83,302
4 Meeting expenses	23,24,053	7,34,939
5 Office expenses	1,59,193	15,08,154
6 Power and Fuel	14,69,746	13,12,295
7 Repairs & Maintenance	13,64,806	15,99,824
8 Insurance	1,10,519	19,199
9 Rent, Rate & Taxes	1,25,004	6,308
10 Travelling & Conveyance	1,28,250	34,956
11 Auditor's remuneration	72,600	70,000
12 Printing and Stationery	1,06,817	44,314
13 Communication expenses	56,222	26,062
14 Legal Charges	23,740	2,000
15 Professional Expenses	1,50,880	-
16 Manpower & other services	4,67,969	6,06,238
17 Advertisement and Publicity	-	-
18 Bank Charges/ Commission	9,259	28,382
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	1,10,799	75,860
25 Payments- Designated Funds:-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Earmarked Funds	-	-
26 Merit Scholarship	-	-
27 Magazines & periodicals	-	2,960
28 Prior Period expenses	-	-
Total	**2,91,69,327**	**2,99,29,530**

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CURRENT ACCOUNT TRICHUR OF SIRC (NOIDA) LEDGER AS ON 31-03-2026

DATE	PARTICULARS	AMOUNT
01-04-2025	**OPENING BALANCE AS PER BRANCH LEDGER**	19,79,083.51
31-03-2026	**CLOSING BALANCE AS PER BRANCH LEDGER**	20,46,001.82

For ABRAHAM & JOSE
Chartered Accountants
FRN: 000010 S

JOSE POTTOKARAN
Partner (No: 012056)

CA VARGHESE PAUL
CHAIRMAN

CA JOHN JOSEPH
SECRETERY

CA JINU ROSE JOHNSON
TREASURER

CA JOSE POTTOKARAN
STATUTORY AUDITOR
UDIN: 26012056PZOGWB9729

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CURRENT ACCOUNT DELHI LEDGER AS ON 31-03-2026

DATE	PARTICULARS	AMOUNT
01-04-2025	**OPENING BALANCE AS PER BRANCH LEDGER**	Nil
31-03-2026	**CLOSING BALANCE AS PER BRANCH LEDGER**	5,860.40

For ABRAHAM & JOSE
Chartered Accountants
FRN: 000010 S

JOSE POTTOKARAN
Partner (No: 012056)

CA VARGHESE PAUL
CHAIRMAN

CA JOHN JOSEPH
SECRETERY

CA JINU ROSE JOHNSON
TREASURER

CA JOSE POTTOKARAN
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RECONCILIATION OF INTRA INTER UNIT CHENNAI AS ON 31-03-2026

DATE	PARTICULARS	AMOUNT
31.03.2026	**CLOSING BALANCE OF CHENNAI**	1,06,483.39
31-03-2026	**BALANCE AS PER LEDGER BRANCH LEDGER**	1,06,483.39
	DIFFERENCE	-

For ABRAHAM & JOSE
Chartered Accountants
FRN: 000010 S

JOSE POTTOKARAN
Partner (No:012056)

CA VARGHESE PAUL
CHAIRMAN

CA JOHN JOSEPH
SECRETERY

CA JINU ROSE JOHNSON
TREASURER

CA JOSE POTTOKARAN
STATUTORY AUDITOR

UDIN: 26012056PZOGWB9729

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MISSION QTRS ROAD
THRISSUR - 1

RECONCILIATION OF INTRA INTER UNIT KANNUR AS ON 31-03-2026

DATE	PARTICULARS	AMOUNT
31-03-2026	**CLOSING BALANCE OF KANNUR BRANCH LEDGER**	9,000.00
31-03-2026	**BALANCE AS PER LEDGER BRANCH LEDGER**	9,000.00
	DIFFERENCE	-

For ABRAHAM & JOSE
Chartered Accountants
FRN: 000010 S

JOSE POTTOKARAN
Partner (No: 012056)

CA VARGHESE PAUL
CHAIRMAN

CA JOHN JOSEPH
SECRETERY

CA JINU ROSE JOHNSON
TREASURER

CA JOSE POTTOKARAN
STATUTORY AUDITOR

UDIN: 26012056PZOGWB9729

THRISSUR

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA THRISSUR BRANCH (SIRC)
ICAI BHAWAN
ALUM VETTU VAZHI
CHIYYARAM
THRISSUR - 680 026

ABRAHAM & JOSE CHARTERED ACCOUNTANTS
MISSION QTRS ROAD
THRISSUR - 1

Thrissur Branch of SIRC of ICAI

ICAI Bhawan, Alum Vettu Vazhi
Chiyyaram, Thrissur ? 680 026

Trial Balance

1-Apr-25 to 31-Mar-26

	Closing Balance	
	Debit	Credit
Capital Account-11	**16,35,869.38**	**45,69,430.00**
Reserves & Surplus-1101	16,35,869.38	45,69,430.00
Current Liabilities-12	**42,865.05**	**38,42,442.63**
Duties & Taxes-1201		1,99,006.00
Sundry Creditors-1203	42,865.05	12,31,510.37
Fees Received in Advance-1204		20,38,777.78
Other Liabilites-1205		3,73,148.48
Fixed Assets-21	**8,57,15,230.83**	
Intangible Assets-2102	2,07,000.00	
Tangible Assets-2101	8,55,08,230.83	
Investments-22	**2,03,20,046.00**	
Earmarked Investment-2202	11,10,661.00	
General Investment-2201	1,92,09,385.00	
Current Assets-23	**23,98,558.28**	**20,381.00**
Opening Stock		
Deposits (Asset)-2301	2,55,710.00	
Loans & Advances (Asset)-2302		
Sundry Debtors-2303		
Cash-in-hand-2304	6,286.00	
Bank Accounts-2305	15,37,481.28	
Other Assets-2306	5,99,081.00	20,381.00
Branch / Divisions-13	**21,52,485.21**	**10,21,61,110.95**
Branch/Division Transfer-1301		6,01,510.00
Inter Head Balances- BS-61	21,52,485.21	10,15,59,600.95
Direct Incomes-32		**3,27,33,249.72**
Fees Received-3201		2,75,53,322.22
Income Support Services-3204		12,08,602.50
Inter Head Balances- IE-51		12,77,188.00
Operating Income-3203		40,000.00
Seminars Participation Fees-3202		26,54,137.00
Direct Expenses-42	**2,96,02,247.71**	
Employee Benefit Expenses-4202	4,17,421.00	
Operating Expenses-4204	2,64,42,098.41	
Printing and Stationery-4203	1,06,816.65	
Seminar and Programs-4201	26,35,911.65	
Indirect Incomes-33		**12,75,902.96**
Other Income-3301		12,75,902.96
Indirect Expenses-43	**27,35,214.80**	
Depreciation-4301	27,35,214.80	
Grand Total	**14,46,02,517.26**	**14,46,02,517.26**

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Thrissur Branch (SIRC)

Annexure-V

Representation by Management of the Thrissur Branch

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 not been availed :
7. Electronic cash ledger, credit ledger balances in books to match with balances on GST Portal (**applicable to Nodal GST Branch of respective State**)
8. 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.

CA JINU ROSE JOHNSON

Treasurer, ICAI Thrissur Branch

CA VARGHESE PAUL

Chairman ,ICAI Thrissur Branch

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA THRISSUR BRANCH (SIRC)
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THRISSUR - 680 026

ICAI Bhavan, Alum Vettu Vazhi, Chiyyaram
Thrissur , Kerala. Pin : 680 026

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