AAKK & Associates
Chartered Accountants

First Floor, Tilal Tower,
N.H. Bypass, Thondayad,
Kozhikode, Kerala - 673017

CA INDIA
FR No. 013928S

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 Kottayam Branch of the Institute of Chartered Accountants of India, which comprise the Balance Sheet as at March 31st 2026 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, 2026, 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.

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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Kozhikode-17
CHARTERED ACCOUNTANTS

- 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.

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 AAKK & Associates,
Chartered Accountants,
FR No. 013928S

AAKK & ASSOCIATES
Tilal Tower
Thondayad
NH Bypass
Kozhikode-17
CHARTERED ACCOUNTANTS

Jamsheed Adam, FCA
Partner
MM No.223550

Place of Signature: Kottayam
Date: 30/04/2026

UDIN: 26223550GFVJPU6096

AAKK & Associates
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First Floor, Tilal Tower,
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CA INDIA
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ADDITIONAL INFORMATION ANNEXURE – "A" TO THE INDEPENDENT AUDITOR'S REPORT OF KOTTAYAM BRANCH OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

1. The books are being maintained in the online Tally ERP Cloud on regular basis and financial statements are prepared on the basis of accounts maintained in online Tally. Copy of Final Trial Balance generated from online Tally is certified by us jointly with Branch Management.

2. Inter unit balances with Head Office/Branches: The following differences have been noticed in the opening balance of Head office accounts:

	As per Branch book (In Rupees)	As per HO (In Rupees)	Differences (In Rupees)
Intra-Inter Unit -SIRC-610127001	(64,367.00)	–	(64,367.00)
Current account-Delhi DCO-610117002	11,480.82	–	11,480.82
Current account-Delhi HO-610117216	–	50,484.20	50,484.20
Current account-ITT-610117216	23,225.00	(2,16,300.00)	(1,93,075.00)
Current account-Orientation-610117216	–	(1,79,500.00)	(1,79,500.00)
Current account-Adv.ITT-610117216	1,35,125.00	–	1,35,125.00
Current account-Grants-610117216	1,01,200.00	–	1,01,200.00
Current account-Kottayam of SIRC-610117216	(1,91,046.70)	2,55,102.68	64,055.98

AAKK & ASSOCIATES Tilal Tower Thondayad NH Bypass Kozhikode-17

HO-Current Account-Kottayam-Seminars-610117216	–	10,229.00	10,229.00
Pubn Current A/c Kottayam of SIRC-130101216	(3,86,213.00)	–	(3,86,213.00)
ITT Cenre Grant - Kottayam of SIRC-610105216	(3,07,082.65)	–	(3,07,082.65)

The following differences have been noticed in the Closing balance of Head office accounts and Regional Intra-Inter Units:

	As per Branch book (In Rupees)	As per HO/Branch (In Rupees)	Differences (In Rupees)
Intra-Inter Unit - Ernakulam Branch-2-610127001	(3,45,706.15)	3,62,779.02	17,072.87
Current account-Delhi HO-610117216	1,76,505.00	56,826.20	2,33,331.20
Current account-ITT-610117216	–	(2,16,300.00)	(2,16,300.00)
Current account-Orientation-610117216	–	(1,79,500.00)	(1,79,500.00)
Current account-Kottayam of SIRC-610117216	(2,18,697.98)	2,61,674.76	42,976.78
ISD Current Account-Kottayam of SIRC-610128216	(2,33,274.00)	2,41,524.64	8,250.64
Current Account-Kottayam-Seminars-610117216	–	10,229.00	10,229.00

As per the information and documents produced before us by the management, the branch has submitted a reconciliation statement to the Head Office on 21 April 2026.

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Tilal Tower
Thondayad
NH Bypass
Kozhikode-17
CHARTERED ACCOUNTANTS

3. Compliance of statutory dues i.e.
   a. TDS dues to the appropriate authorities were made.
   b. GST payments are made by DCO at Ernakulam on behalf of Branches in Kerala.
   c. As the Branch is not covered under the provisions of PF and ESI, no statutory dues in respect of PF or ESI were required to be collected or deposited.
   d. Provisions related to professional tax and related local labour laws are duly complied.
   e. During the current period the branch has got confirmation from three vendors regarding status of MSME Registration. All payments to MSME were made within the prescribed due dates.

4. The Branch is complying with the Finance and Operations manual (SOP). No departure or non-compliance with SOP is noticed in our Audit.

5. (a) The branch is maintaining Fixed Assets Register and assets purchased during the period are properly recorded in register.
   (b) Fixed assets purchased during the year have been allotted unique identification code and the same have been updated in Fixed Assets Register as well.
   (c) Management has physically verified the computers and laptops under fixed assets and no material discrepancies were observed.
   (d) Capital assets were purchased by the branch out of capital grant released by Head office have been used only for the purpose it was sanctioned.
   (e) The title deeds of immovable properties are held in the name of the Institute.
   (f) The branch had entered into a rent agreement with M/s. Kottayam Chartered Accountants Association in August 2024 for the purpose of conducting coaching classes. Subsequently, the party has waived the rent for the building.

6. (a) The expenditure towards Seminar & Conference are properly accounted for and met out of the source generated by way of participation fee and Seminar.
   (b) Separate ledger account is not being maintained for each of the Seminar / Conference/ Workshop / any other program organized during the period. However consolidated accounts are maintained.
   (c) Since separate ledger account is not being maintained for each of the Seminar / Conference/ Workshop / any other programs, we are unable to comment about its reconciliation and its closure within 60 days from the closure of such program.

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(d) The Branch has not conducted any major non educational program / activity.

(e) The amount in respect of any seminars & programs have been recovered within reasonable time and no amount is due as recoverable.

7. The funds of the branch is not 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 activity of the branch.

8. The investments earmarked agree with the funds to be earmarked for specific purposes.

9. All the revenue grants received and receivable as per the entitlement of the concerned unit duly accounted for in the books of accounts of the branch.

10. The Capital Grant is recognized only on receipt basis.

11. Material departure noticed while comparing the actual income and expenditure with the budget estimates approved by the Council.

PARTICULARS	GROUPING	REVENUE ESTIMATE	ACTUAL	DIFFERENCE
Class room training income- Orientation	Income	5,15,000.00	5,85,000.00	(70,000.00)
Class room training income- ITT	Income	14,00,000.00	7,14,588.00	6,85,412.00
Class room training income-GMCS	Income	5,00,000.00	4,16,000.00	84,000.00
Class room training income- Advance ITT	Income	–	5,16,750.00	5,16,750.00
Class room training income-Coaching	Income	15,00,000.00	7,15,500.00	7,84,500.00
Seminar Income-Members	Income	16,00,000.00	12,20,817.04	3,79,182.96

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Seminar Income- Non Members	Income	–	31,016.89	(31,016.89)
Seminar Income- Students	Income	6,000.00	32,250.00	(26,250.00)
Income Support Services	Income	12,00,000.00	15,84,964.25	(3,84,964.25)
Prior Period Income	Income	–	7,57,662.65	(7,57,662.65)
Miscellaneous income	Income	50,000.00	20,835.35	29,164.65
Interest Received on Bank Deposit	Income	71,000.00	47,476.00	23,524.00
Seminar Expenses	Expenditure	5,17,000.00	19,48,023.27	(14,31,023.27)
Orientation Expenses	Expenditure	3,00,000.00	5,38,533.00	(2,38,533.00)
ITT Expenses	Expenditure	9,25,000.00	8,75,759.00	49,241.00
Advance ITT Expenses	Expenditure	–	5,36,173.00	(5,36,173.00)
Coaching Class Expenses	Expenditure	–	7,87,700.00	(7,87,700.00)
Other expense	Expenditure	75,000.00	1,93,544.83	(1,18,544.83)
Depreciation	Expenditure	30,00,000.00	26,94,577.80	3,05,422.20
Advertisement	Expenditure	50,000.00	–	50,000.00
Salary, Pension & Others Allowances	Expenditure	10,41,000.00	1,28,552.00	9,12,448.00
Internet, Web & Software Maintenance Charges	Expenditure	28,000.00	50,575.19	(22,575.19)
Legal and Professional Fees	Expenditure	53,000.00	11,000.00	42,000.00

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Tilal Tower
Thondayad
NH Bypass
Kozhikode-17
CHARTERED ACCOUNTANTS

Manpower & others services	Expenditure	–	10,77,557.89	(10,77,557.89)
Meeting Expenses	Expenditure	1,00,000.00	29,810.00	70,190.00
GST Expenses	Expenditure	50,000.00	–	50,000.00
Power and Fuel	Expenditure	3,96,000.00	3,03,612.00	92,388.00
Printing And Stationery	Expenditure	2,16,000.00	28,395.60	1,87,604.40
Debtors Written off	Expenditure	–	2,77,871.35	(2,77,871.35)
Professional Fees Paid to Consultants & Examiners	Expenditure	2,59,000.00	–	2,59,000.00
Repairs & Maintenance	Expenditure	2,62,000.00	3,33,834.95	(71,834.95)

For AAKK & Associates,
Chartered Accountants,
FR No. 013928S

AAKK & ASSOCIATES * CHARTERED ACCOUNTANTS * Tilal Tower Thondayad NH Bypass Kozhikode-17

Jamsheed Adam, FCA
Partner
MM No.223550

Place : Kottayam
Date : 30/04/2026
UDIN : 26223550GFVJPU6096

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ICAI Bhawan, Kollad P.O,Kottayam,Keralam-686004
Balance Sheet as at 31st March 2026

(Amount in ₹)

	Particulars	Note	As at March 31, 2026	As at March 31, 2025
I	**SOURCES OF FUNDS**			
	1 Funds			
	(a) Unrestricted Funds			
	i) Reserves and Surplus	3	(1,19,27,710)	(87,28,654)
	ii) Designated Funds	4	18,42,502	17,39,978
	(b) Restricted Funds	5	-	-
			(1,00,85,208)	(69,88,676)
	2 Non-current liabilities			
	(a) Long-term liabilities	6	-	-
	(b) Long-term provisions	7	-	-
			-	-
	3 Current liabilities			
	(a) Payables	8	24,04,789	21,89,115
	(b) Other current liabilities	9	73,127	1,23,419
	(c) Short-term provisions	7	-	-
			24,77,916	23,12,534
	4 Inter Unit payable	10	6,33,61,537	6,16,56,652
	Total		**5,57,54,245**	**5,69,80,510**
II	**APPLICATION OF FUNDS**			
	1 Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	11	5,09,05,858	5,29,10,888
	(ii) Intangible assets	12	-	-
	(iii) Capital work in progress	13 (a)	-	-
	(iv) Intangible asset under development	13 (b)	-	-
	(b) Non-current investments	14 (a)	-	-
	(c) Long Term Loans and Advances	16	-	-
	(d) Other non-current assets	17	-	-
			5,09,05,858	5,29,10,888
	2 Current assets			
	(a) Current investments	14 (b)	73,642	3,84,810
	(b) Inventories	15	-	-
	(c) Receivables	18	-	-
	(d) Cash and bank balances	19	46,76,628	32,26,842
	(e) Short Term Loans and Advances	16	2,98,146	3,14,129
	(f) Other current assets	20	-	-
			50,48,416	39,25,781
	3 Inter unit Receivable	21	(2,00,029)	1,43,841
	Total		**5,57,54,245**	**5,69,80,510**

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

For AAKK & Associates,
Chartered Accountants,
FR No. 013928S

Jamsheed Adam, FCA
Partner
MM No.223550
Place: Kottayam
Date: 30/04/2026
UDIN: 26223550GFVJPU6096

CA Bimal C Sekhar
Chairman
Place: Kottayam
Date: 30/04/2026

CA Rajesh P
Secretary
Place: Kottayam
Date: 30/04/2026

CA Manosh Mani
Treasurer
Place: Kottayam
Date: 30/04/2026

AAKK & ASSOCIATES Tilal Tower Thondayad NH Bypass Kozhikode-17 CHARTERED ACCOUNTANTS

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA KOTTAYAM BRANCH

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ICAI Bhawan, Kollad P.O,Kottayam,Keralam-686004
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	**23,95,171**	20,36,598
	(b) Fees from Rendering of Services	23	**42,31,922**	49,67,184
	(c) Sale of Publication & other Items	24	-	-
	(d) Income from Restricted funds	25	-	-
	(e) Other Income	26	**8,37,154**	7,73,541
	Total Income (I)		**74,64,247**	77,77,323
II	**Expenses:**			
	(a) Cost of Publications & other items	27	-	-
	(b) Employee benefits	28	**1,28,552**	8,69,429
	(c) Depreciation and amortization expense	29	**26,94,578**	26,30,031
	(d) Expenses from Restricted funds	30	-	-
	(g) Other expenses	31	**78,40,174**	82,50,962
	Total Expenses (II)		**1,06,63,304**	1,17,50,422
III	**Excess of Income over Expenditure for the year [I + II]**		**(31,99,057)**	**(39,73,099)**
	Appropriations/Transfer to funds			
	a) Maintenance Fund		-	-
	b) Donation received for building		-	-
	c) Balance transferred to General Reserve		**(31,99,057)**	(39,73,099)
	Total		**(31,99,057)**	(39,73,099)

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

For AAKK & Associates,
Chartered Accountants,
FR No. 013928S

Jamsheed Adam, FCA
Partner
MM No.223550
Place: Kottayam
Date: 30/04/2026
UDIN: 26223550GFVJPU6096

CA Bimal C Sekhar
Chairman
Place:Kottayam
Date: 30/04/2026

CA Rajesh P
Secretary
Place: Kottayam
Date: 30/04/2026

CA Manosh Mani
Treasurer
Place:Kottayam
Date: 30/04/2026

AAKK & ASSOCIATES * CHARTERED ACCOUNTANTS * Tilal Tower Thondayad NH Bypass Kozhikode-17

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA * KOTTAYAM BRANCH

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

1. General Information

The Branch of the Southern India Regional Council of The Institute of Chartered Accountants of India was inaugurated on 29th April 1981. The Jurisdiction of the branch spread over Kottayam, Pathanamthitta and a portion of Idukki. The present membership strength of the branch is 747. The branch has its own building at Kollad, Kottayam which was inaugurated on 21st December 2014. At present branch is conducting ITT and orientation classes for students and in addition branch has started providing coaching classes for CA Intermediate and Foundation students. Branch is actively involved in conducting seminar for its members and students. The present strength of students attached to the branch is 2772.

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 polices 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.

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA KOTTAYAM BRANCH

2.06 Property, Plant and Equipment

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

2.07 Intangible Assets

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

2.08 Capital Work in Progress

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

2.09 Depreciation and amortisation

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

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

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

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

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

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

2.10 Revenue recognition

The Revenue is recognised as follows:

i) Class room training fee comprises fee received for Management Communication Skills Course ("MCS"), Integrated Course on Information Technology & Soft Skills ("ICITSS"), Advanced Integrated Course on Information Technology & Soft Skills ("AICITSS") and Orientation Programme ("OP").The income for classroom training and coaching classes is recognised when services are rendered and related costs are incurred.

ii) Seminar fee is recognised as revenue when the Institute renders the related service i.e. when the seminars are conducted.

iii) Grants of Revenue nature from Head Office to be recognised on accrual basis

2.11 Other income

a) Income from sale of publications and other related items are recognised when the risk and rewards are transferred to the buyer which normally coincide with delivery of goods.

b) Interest Income is recognised on a time apportionment basis.

c) Donations,if any, received during the year for buildings are recognised in the year of receipt.

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Tilal Tower
Thondayad
NH Bypass
Kozhikode-17
CHARTERED ACCOUNTANTS

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
KOTTAYAM BRANCH

2.12 Investment

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

2.13 Foreign Currency Transaction

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

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

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

2.14 Employee benefits

As per BHRS Scheme 2022 (if applicable)

2.15 Leases

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

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

2.16 Impairment of Property, Plant and Equipment and intangible assets

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

2.17 Provisions and Contingencies

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

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

Contingent assets are neither recognised nor disclosed.

AAKK & ASSOCIATES
Tilal Tower Thondayad NH Bypass Kozhikode-17
CHARTERED ACCOUNTANTS

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
KOTTAYAM BRANCH

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**	**(87,33,653)**	**5,000**	**(87,28,653)**
	2025	**(47,60,555)**	**5,000**	**(47,55,555)**
Add: Appropriation from Statement of Income and Expenditure	2026	(31,99,057)		**(31,99,057)**
	2025	(39,73,099)		**(39,73,099)**
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**	**(1,19,32,710)**	**5,000**	**(1,19,27,710)**
	2025	**(87,33,654)**	**5,000**	**(87,28,654)**

AAKK & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★
Tilal Tower Thondayad NH Bypass Kozhikode-17

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA ★
KOTTAYAM BRANCH

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 (see note below)	**2026**	**49,518**	-	-	**16,90,460**	**17,39,978**
	2025	**49,518**	-	-	**15,92,907**	**16,42,425**
Appropriation from Statement of Income and Expenditure	2026	-				-
	2025	-				-
Transfer from / (to) Reserves and Surplus	2026	-	-	-	-	-
	2025	-	-	-	-	-
Contribution received / Addition during the year	2026	-	-	-	1,02,524	**1,02,524**
	2025	-	-	-	97,553	**97,553**
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**	**49,518**	-	-	**17,92,984**	**18,42,502**
	2025	**49,518**	-	-	**16,90,460**	**17,39,978**

Note:
Other funds (Earmarked Fund) include a restricted fund, namely the CA S S Ayyar Memorial Fund of Rs. 3,16,025/-, created specifically for the purpose of conducting the CA S S Ayyar Memorial Lecture.

AAKK & ASSOCIATES
Tilal Tower
Thondayad
NH Bypass
Kozhikode-17
CHARTERED ACCOUNTANTS

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
KOTTAYAM
BRANCH

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) 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**	-	-	-
	2025	-	-	-

AAKK & ASSOCIATES
Tilal Tower
Thondayad
NH Bypass
Kozhikode-17
CHARTERED ACCOUNTANTS

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
KOTTAYAM BRANCH

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

(Amount in ₹)

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

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

Note# 8 Payables	As at March 31, 2026	As at March 31, 2025
(a) Total outstanding dues of micro, small and medium enterprises		
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	24,04,789	21,89,115
Total payables	**24,04,789**	**21,89,115**

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.	-	-

AAKK & ASSOCIATES CHARTERED ACCOUNTANTS Tilal Tower Thondayad NH Bypass Kozhikode-17

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA KOTTAYAM BRANCH

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

(Amount in ₹)

Note# 9 Other current liabilities	As at March 31, 2026	As at March 31, 2025
(A) Fees received in advance		
(i) Class room training fees:		
a) Information Technology Training	-	51,263
b) General Management and Communication Skills	-	-
c) Orientation	-	-
(ii) Revisionary Classes	-	-
(iii) Seminar fees:		
a) Members	-	-
b) Students	-	-
c) Non Members	-	-
(iv) Post Qualification Courses	-	-
(v) Certificate Courses	-	-
(vi) Sponsorship	-	-
(vii) Journal Subscription	-	-
(viii) Others	-	-
Sub-Total (A)	**-**	**51,263**
(B) Other liabilities		
(i) Payable for Capital Items	-	-
(ii) Provident fund and professional tax payable	-	-
(iii) Goods and Service tax payable	-	-
(iv) TDS payable	**33,127**	32,156
(v) Security and earnest money deposit	**40,000**	40,000
(vi) CABF/CASBF/SV Aiyer fund payable	-	-
(vii) Other payables	-	-
Sub-Total (B)	**73,127**	**72,156**
Total Other current liabilities	**73,127**	**1,23,419**

Note# 10 Inter unit payable	As at March 31, 2026	As at March 31, 2025
(i) Publication Current Account	-	3,86,213
(ii) Capital Grant Items:		
(a) Building Grant	**4,85,00,000**	4,85,00,000
(b) Capital Grant	**1,46,28,263**	1,24,63,355
(c) Library Grant	-	-
(d) ITT Centre Grant	-	3,07,083
(e) Reading Room Grant	-	-
(f) Advance for Programs	-	-
(g) ISD Current Account	**2,33,274**	-
Total Other long-term liabilities	**6,33,61,537**	**6,16,56,651**

AAKK & ASSOCIATES * CHARTERED ACCOUNTANTS * Tilal Tower Thondayad NH Bypass Kozhikode-17

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA * KOTTAYAM BRANCH

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

Note # 11 Property, Plant and Equipment (Amount in ₹)

Particulars	TANGIBLE ASSETS									
	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	76,39,333	-	4,01,82,529	1,37,562	15,30,136	15,63,072	18,58,258	-	-	5,29,10,890
Additions				1,74,748	4,25,450	32,400	56,949.00			6,89,547
Internal Transfer of Assets										-
Sale/Discarded Assets										-
As at April 01, 2024	76,39,333		4,01,82,529	1,37,562	15,30,136	15,63,072	18,58,258			5,29,10,890
Additions										-
Internal Transfer of Assets										-
Sale/Discarded Assets										-
As at March 31, 2026	76,39,333	-	**4,01,82,529**	3,12,310	**19,55,586**	15,95,472	19,15,207	-	-	5,36,00,437
As at March 31, 2025	**76,39,333**	-	**4,01,82,529**	**1,37,562**	**15,30,136**	**15,63,072**	**18,58,258**	-	-	**5,29,10,890**
Depreciation/Adjustments										
Rate of Depreciation			5%	60%	15%	10%	10%	20%	100%	
As at April 01, 2025	-	-	-	-	-	-	-	-	-	-
Additions			19,84,013	1,29,946	2,43,913	1,54,091	1,82,616			26,94,579
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	-	-	19,84,013	1,29,946	2,43,913	1,54,091	1,82,616	-	-	26,94,579
As at March 31, 2025	-	-	-	-	-	-	-	-	-	-
Net Block										
As at March 31, 2026	**76,39,333**	-	**3,81,98,516**	**1,82,364**	**17,11,673**	**14,41,381**	**17,32,591**	-	-	**5,09,05,858**
As at March 31, 2025	**76,39,333**	-	**4,01,82,529**	**1,37,562**	**15,30,136**	**15,63,072**	**18,58,258**	-	-	**5,29,10,888**

AAKK & ASSOCIATES * CHARTERED ACCOUNTANTS * Tilal Tower Thondayad NH Bypass Kozhikode-17

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA * KOTTAYAM BRANCH

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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

(Amount in ₹)

Note # 12 Intangible Assets

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

Note # 13 Work in Progress

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

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

AAKK & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ Tilal Tower Thondayad NH Bypass Kozhikode-17

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA ★ KOTTAYAM BRANCH

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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

Note# 14 Investments (Amount in ₹)

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

b) Current Investments (valued at historical cost unless stated otherwise)	**Face Value**	**As at March 31, 2026**		**As at March 31, 2025**	
		Units	**Book Value**	**Units**	**Book Value**
(i) Fixed Deposits with original maturity for one year			73,642		3,84,810
Total Current Investments	**-**	**-**	**73,642**	**-**	**3,84,810**

AAKK & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ Tilal Tower Thondayad NH Bypass Kozhikode-17

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA ★ KOTTAYAM BRANCH

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

(Amount in ₹)

Note# 15 Inventories	As at March 31, 2026	As at March 31, 2025
(a) Publication & Study Materials	-	-
(b) Stationery & Stores	-	-
Total	-	-

Note# 16 Loans and advances	Long Term		Short Term	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
(a) Loans and advances				
(i) Loans to staff	-	-	-	-
(ii) Advance to staff	-	-	-	-
(iv) Advance to other	-	-	-	-
Sub-Total-(a)	-	-	-	-
(b) Other loans and advances				
(i) Prepaid expenses	-	-	-	-
(ii) Tax deducted at source receivable			**17,096**	33,077
(iii) GST on advance receivable			-	-
(iv) GST input credit receivable			-	2
(v) Security Deposits	-	-	2,81,050	2,81,050
(vi) Balance with government authorities				
Sub-Total-(b)	-	-	**2,98,146**	**3,14,129**
Total (a+b)	-	-	**2,98,146**	**3,14,129**

AAKK & ASSOCIATES CHARTERED ACCOUNTANTS Tilal Tower Thondayad NH Bypass Kozhikode-17

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA KOTTAYAM BRANCH

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

(Amount in ₹)

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

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

Note# 19 Cash and Bank Balances	As at March 31, 2026	As at March 31, 2025
A Cash and cash equivalents		
(a) Fixed Deposits with original maturity of less than three months	**15,14,951**	-
(b) Cash on hand	**6,213**	7,500
Sub-Total (A)	**15,21,164**	**7,500**
B Other bank balances		
(a) Bank Deposits		
(i) Earmarked Bank Deposits	**17,92,984**	16,90,460
(ii) Deposits with original maturity for more than 3 months but less than 12 months	**6,39,175**	36,641
(iii) Cash at Bank	**7,23,305**	14,92,241
Sub-Total (B)	**31,55,464**	**32,19,342**
Total (A + B)	**46,76,628**	**32,26,842**

AAKK & ASSOCIATES
Tilal Tower
Thondayad
NH Bypass
Kozhikode-17
CHARTERED ACCOUNTANTS

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
KOTTAYAM
BRANCH

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

(Amount in ₹)

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

Note# 21 Inter units Receivable	As at March 31, 2026	As at March 31, 2025
(a) Current Account - Head office	**(42,193)**	79,984
(b) Exam Form Current A/c	-	-
(c) Regional Intra-Inter Unit A/c	**(1,57,836)**	63,857
(d) Staff Loan Control	-	-
Total	**(2,00,029)**	**1,43,841**

AAKK & ASSOCIATES CHARTERED ACCOUNTANTS Tilal Tower Thondayad NH Bypass Kozhikode-17

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA KOTTAYAM BRANCH

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

(Amount in ₹)

Note # 22 : Donations & Grants		For the year ended 31, 2026	For the year ended 31, 2025
i)	Donations	-	-
ii)	Revenue Grant	**6,88,250**	6,79,750
iii)	Special Grant	-	-
iv)	Adhoc Grant	-	-
v)	BOS Related Grants Grant	**1,21,957**	-
vi)	Members Program Grant	-	-
vii)	Reading Room Rent Grant	-	-
viii)	Income Support Services	**12,68,988**	13,56,848
ix)	Expense Support Services	-	-
x)	Intra-Inter Income Support Services	**3,15,976**	-
xi)	Intra-Inter Expense Support Services	-	-
Total		**23,95,171**	**20,36,598**

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	**12,31,338**	12,06,487
	II Orientation	**5,85,000**	6,30,500
	III General Management and Communication Skills	**4,16,000**	5,07,000
ii)	Revisionary Classes	**7,15,500**	13,54,700
iii)	Students Association Fees	-	-
iv)	E-Learning	-	-
v)	Post Qualfication Courses	-	-
vi)	Certificate Courses	-	-
vii)	Campus Interview income	-	-
viii)	Seminar income :-		
	I Members	**12,20,817**	12,25,982
	II Students	**32,250**	22,600
	III Non members	**31,017**	19,915
Total		**42,31,922**	**49,67,184**

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		-	-

AAKK & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ Tilal Tower Thondayad NH Bypass Kozhikode-17

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA ★ KOTTAYAM BRANCH

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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

(Amount in ₹)

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

Note # 26 : Other Income	For the year ended 31, 2026	For the year ended 31, 2025
a) Interest on Bank Deposit	44,484	54,315
b) Interest on Investment	-	-
c) Interest on Designated/Earmarked Funds :-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Designated Funds	13,887	11,536
d) Interest on Staff Loan	-	-
e) Net gain on sale of investments	-	-
f) Advertisement Income	-	-
g) Election Income	-	8,475
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	7,57,948	6,97,479
n) Prior Period Income	-	-
o) Miscellaneous Income	20,835	1,736
Total	8,37,154	7,73,541

AAKK & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ Tilal Tower Thondayad NH Bypass Kozhikode-17

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA ★ KOTTAYAM BRANCH

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

(Amount in ₹)

Note # 27 : Cost of goods sold	For the year ended 31, 2026	For the year ended 31, 2025
A) Purchases of stock-in-trade	-	-
B) Changes in inventories of stock-in trade		
I) Inventories at the beginning of the year:		
II) Inventories at the end of the year:		
(Increase)/decrease in inventories of stock-in-trade (C = I - II)	-	-
Total (A+B)	-	-

Note # 28 : Employee benefits	For the year ended 31, 2026	For the year ended 31, 2025
a) Salaries, wages, bonus and other allowances	48,080	8,15,743
b) Contribution to provident and other funds	-	-
c) Gratuity expenses	-	-
d) Staff welfare expenses	80,472	53,686
Total	1,28,552	8,69,429

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)	26,94,578	26,30,031
b) On intangible assets (Refer note 12)	-	-
Total	26,94,578	26,30,031

AAKK & ASSOCIATES CHARTERED ACCOUNTANTS Tilal Tower Thondayad NH Bypass Kozhikode-17

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA KOTTAYAM BRANCH

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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

(Amount in ₹)

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

Note # 31 : Other Expenses	For the year ended 31, 2026	For the year ended 31, 2025
1 Seminar Expenses:		
i) Members	**19,17,826**	14,26,287
ii) Students	**60,007**	1,18,677
2 Class Room Training expenses:		
i) Information Technology Training	**14,11,932**	11,37,445
ii) Orientation	**5,38,533**	4,81,330
iii) General management and Communication Skills	**3,94,460**	3,53,870
3 Revisionary Classes expenses	**7,87,700**	12,29,058
4 Meeting expenses	-	84,003
5 Office expenses	**1,93,545**	1,06,771
6 Power and Fuel	**3,03,612**	7,49,358
7 Repairs & Maintenance	**4,89,835**	6,84,916
8 Insurance	**12,859**	7,196
9 Rent, Rate & Taxes	**31,274**	2,57,398
10 Travelling & Conveyance	**17,234**	14,715
11 Auditor's remuneration	**50,000**	45,000
12 Printing and Stationery	**28,396**	39,466
13 Communication expenses	**68,413**	67,151
14 Legal Charges	-	-
15 Professional Expenses	**36,000**	99,500
16 Manpower & other services	**10,88,558**	1,22,920
17 Advertisement and Publicity	-	62,168
18 Bank Charges/ Commission	**6,255**	4,831
19 Loss on sale of Property, Plant and Equipment	-	-
20 Inter unit balance written off	**2,77,871**	10,73,889
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	**50,575**	27,216
25 Payments- Designated Funds:-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Earmarked Funds	-	-
26 Merit Scholarship	-	-
27 Magazines & periodicals	**60,185**	33,650
28 Prior Period expenses	**15,104**	18,000
29 GST expenses	-	6,147
Total	**78,40,174**	**82,50,962**

AAKK & ASSOCIATES Tilal Tower Thondayad NH Bypass Kozhikode-17 CHARTERED ACCOUNTANTS

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA KOTTAYAM BRANCH

Kottayam Branch of SIRC of ICAI

ICAI Bhawan, Kollad P.O

Kottayam - 686004

Trial Balance

1-Apr-25 to 31-Mar-26

Particulars	ICAI_Kottayam_SIRC_new - 1-Apr-25 to 31-Mar-26	
	Closing Balance	
	Debit	Credit
Opening Stock		
S017 -Adv ITT - Faculty Honorarium-420425002	262800.00	
S017 -Airconditioner-210103001	438836.74	
S017 -ASIANET SATELLITE COMMUNICATION LTD-120303001	1179.59	
S017 -Audit Fees - Internal-420420002	36000.00	
S017 -Audit Fees- Statutory-420420001	50000.00	
S017 -Bank Commission-420423004	6254.70	
S017 -Broadband (INTERNET) Expenses-420406002	16606.06	
S017 -Building-210101003	38198516.36	
S017 -Building Grant-Kottayam of SIRC-610104216		48500000.00
S017 -CA Day -Catering Charges--420103005	4800.00	
S017 -CA Day -Misc Expenses-420103013	8190.00	
S017 -CA Day -Photo/Video-420103009	2500.00	
S017 -CA Day -Printing and Stationery-420103001	14320.00	
S017 -Capital Grant-Kottayam of SIRC-610102216		14628263.00
S017 -Cash In Hand-230401001	6213.00	
S017 -Coaching Class -Honorarium-420417002	835500.00	

AAKK & ASSOCIATES * CHARTERED ACCOUNTANTS * Tilal Tower Thondayad NH Bypass Kozhikode-17

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA * KOTTAYAM BRANCH

S017 -Coaching Class -Misc Expenses-420417013		49800.00
S017 -Coaching Class- Print & St.-420417001	2000.00	
S017 -Computer-210109001	182363.91	
S017 -Current Account-Kottayam of SIRC-610117216		218697.98
S017 -Depreciation - Airconditioner-430101004	56397.57	
S017 -Depreciation - Computer-430101009	129946.10	
S017 -Depreciation - Electrical Installation & Fittings-430101003	182615.59	
S017 -Depreciation - Furniture & Fixtures-430101005	154090.98	
S017 -Depreciation - Office Equipment-430101006	187515.01	
S017 -Electrical Installation & Fittings-210102001	1732591.31	
S017 -Electricity Charges-420408009	257162.00	
S017 -EMD payable-120501003		40000.00
S017 -Esjay Associates-120303001		3111.60
S017 -FD -Short Term-220101001	2227768.00	
S017 -Furniture & Fixures-210104001	1441380.59	
S017 -General Conveyance- Staff-420409008	2000.00	
S017 -General Reserve-110101004	8733653.05	
S017 -GMCS - Catering Charges-420414005	166160.00	
S017 -GMCS - Honorarium-420414002	225000.00	
S017 -GMCS - Misc Expenses-420414013	3300.00	
S017 -Infrastructure Reserve-110101002		49518.00
S017 -Insurance-420408004	12859.00	
S017 -ITT- Catering Charges-420416005	472909.00	
S017 -ITT - Faculty Honorarium-420416002	395100.00	
S017 -ITT - Repair & Mt-420416012	7750.00	
S017 -Ktm.CA Association-120303001		1319214.97
S017 -Land- Freehold-210101002	7639333.00	
S017 -Magazines & Periodicals-420423002	60185.00	
S017 -Manpower & Others Services-420413002	1077557.89	

S017 -Misc Exp-420423017	113515.50	
S017 -Misc Receipts-330104003		20835.35
S017 -Office Equipment-210106001	1272837.29	
S017 -Office Exp-420423016	80018.00	
S017 -Orientation - Catering Charges-420415005	238533.00	
S017 -Orientation- Honorarium-420415002	300000.00	
S017 -Other Earmarked Fund Invt-220202001	1792984.00	
S017 -Other Earmarked Funds-110102007		1792984.00
S017 -Other Reserves-110101005		5000.00
S017 -Petrol & Deisel Charges-420408007	46450.00	
S017 -Postage & Telegram-420407001	6240.00	
S017 -Printing And Stationery-420301001	28395.60	
S017 -Prior Period Income-330104015		757662.65
S017 -Provision No Longer Required-330104001		285.19
S017 -Receivable-Security Deposit-230101001	281050.00	
S017 -Repairs & Maintenance-420411002	333834.95	
S017 -Security Arrangements-420411001	156000.00	
S017 -Seminar - Catering Charges-420101005	987291.00	
S017 -Seminar - Conveyance-420101008	180.00	
S017 -Seminar - Faculty Honorarium-420101002	159500.00	
S017 -Seminar -Mementos-420101010	61631.18	
S017 -Seminar -Misc Expenses-420101013	183979.78	
S017 -Seminar -Photo/Video-420101009	59170.00	
S017 -Seminar - Printing and Stationery-420101001	200144.12	
S017 -Seminar - Stay Charges-420101004	91374.19	
S017 -Seminar Students -Misc Expenses-420102013	60007.00	
S017 -Seminar - Travel Air/Rail-420101006	18196.00	
S017 -Seminar - Travel Car-420101007	119550.00	
S017 -Staff Welfare Expenses-420203001	80472.00	

AAKK & ASSOCIATES Tilal Tower Thondayad NH Bypass Kozhikode-17 CHARTERED ACCOUNTANTS

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA KOTTAYAM BRANCH

S017 -Taxes-420408002	31274.00	
S017 -TDS on Contractor-120101004		5035.40
S017 -TDS on Professional-120101002		28092.00
S017 -Telephone Expenses-420407002	61922.50	
S017 -Transportion charges (FRIEGHT)-420423012	250.00	
S017 -Travel Concession to Staff-420201011	48080.00	
S017 -Travel- Taxi - Others-420409006	15234.00	
S017 -Website Dev & Maint Charges-420406003	33969.13	
S017-A A K K ASSOCIATES-120303001		45000.00
S017-Advanced ITT Fees - Branches-320104007		516750.00
S017-Adv ITT- Catering charges-420425005	273373.00	
S017-Anil Kumar R (024250)-230301001		600.00
S017-Anil P (210384)-230301001		500.00
S017-ARS Advance-120303001		1024576.95
S017-Bank of Baroda -KTM BRANCH OF SIRC-230501001	277384.47	
S017-BOS Grant- Kottayam of SIRC-510114216		121957.00
S017-CHENNAI DCO OF ICAI-610127001	187870.04	
S017-Coaching Class Fees-320104005		715500.00
S017-Current Account-Delhi HO-610117216	176505.00	
S017-Customer A/c - Seminar Members-230301001		593.00
S017-Depreciation - Buiding-430101002	1984012.55	
S017-DHANYA SOMAN-120303001	400.00	
S017-GMCS-I Fees-320104003		273000.00
S017-GMCS-II Fees-320104004		143000.00
S017-Google India Pvt Ltd-120303001		1227.00
S017-HDFC - Kottayam Branch of SIRC of ICAI-230501001	276506.31	
S017-Income Support Services-Kottayam of SIRC-320401217		1268988.00
S017-Interest - Other Earmarked funds Invt--330103008		13887.00
S017-Interest - Savings-330101001		21269.00
S017-Interest - Short Term FD-330101002		23215.00
S017-Intra - Inter Unit - Ernakulam Branch-2-610127001		345706.15
S017-Intra-Inter Unit Income Support Services-Kottayam of SIRC-320403217		315976.25
S017-ISD Current Account-Kottayam of SIRC-610128216		233274.00
S017-ITT Fees - Branches-320104002		714588.00
S017-Joseph & Rajaram Chartered Accountants-120303001		2500.00
S017-Narayana Swamy C (205688)-230301001	1080.00	

AAKK & ASSOCIATES * CHARTERED ACCOUNTANTS * Tilal Tower Thondayad NH Bypass Kozhikode-17

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA * KOTTAYAM BRANCH

S017-Orientation Fees- Branches-320104001		585000.00
S017-Prior Period Exp-420423007	15104.00	
S017-Professional expenses-420413002	11000.00	
S017-Round Off-420423017	11.33	
S017-Seminar income- Members-320201001		1220817.04
S017-Seminar income- Non members-320201003		22542.31
S017-Seminar income- Students-320201002		32250.00
S017-Seminar -Misc expenses --420101013	7000.00	
S017-SOMALATHA G M & CO-120303001		8100.00
S017-Sponsorship Income-FC-320201003		8474.58
S017-Staff & Admin Exp Grant-Kottayam of SIRC-510104216		688250.00
S017-Stories Event Management-120303001		2025.00
S017-Sundry Debtors Written off-420423033	277871.35	
S017-TDS Receivable Account-2025-26-230606002	17096.00	
S017-Union Bank - Advanced ITT (9585)-230507002	4877.53	
S017-Union Bank - Building A/c -9501-230508001	1341.93	
S017-Union Bank - coaching class A/c - 1003-230501001	5122.56	
S017-Union Bank - GMCS I - 9496-230507001	11612.70	
S017-Union Bank -GMCS II (0133)-230507001	10509.35	
S017-Union Bank - ITT Centre (9542)-230507002	1571.71	
S017-Union Bank - Orientation (9488)-230507003	38881.09	
S017-Union Bank - SICASA - 9534-230501001	47869.90	
S017-Union Bank -SIRC 9526-230501001	47627.91	
Grand Total	**75768066.42**	**75768066.42**

For AAKK & ASSOCIATES
CHARTERED ACCOUNTANTS
FRNO : 013928S
JAMSHEED ADAM FCA
MM : No : 223550
PARTNER

AAKK & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ Tilal Tower Thondayad NH Bypass Kozhikode-17

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA ★ KOTTAYAM BRANCH

For Kottayam Branch of SIRC of ICAI
Chairman

For Kottayam Branch of SIRC of ICAI
Secretary

For Kottayam Branch of SIRC of ICAI
Treasurer

ANNEXURE-I

The Institute of Chartered Accountants of India

GUIDELINES FOR PREPARATION OF ANNUAL ACCOUNTS AS ON 31.03.2026

As per Schedule III, all the assets and liabilities are bifurcated under two main categories i.e. Current and Non-Current. **The main criteria for deciding as current and non-current is twelve months' period from the reporting date i.e. 31.03.2026.**
The item wise detailed guidelines are given below:

1)	Fees received in advance-	The fees received pertaining to the period after 31.03.2027 should be taken under 'Non-current' and before 31.03.2027 should be taken as 'Current'.
2)	Creditors for expenses-	It should be bifurcated into Current and Non-Current on the basis of that if we have right to defer the payment for 12 months after the reporting date, the liability will be considered as Non-current and others will be taken as Current.
3)	Other Liabilities	It is bifurcated into current and Non-current on the same criteria as mentioned in point No-2. Further, it should be categorized as under:
A)	Employees recoveries and Employers Contribution	The employee recoveries like Payable to Provident Fund, Cooperative Societies and Staff welfare etc.
B)	Statutory Dues	The Statutory Dues include TDS, GST/Service Tax, and other taxes etc. normally it is in the nature of Current. However, if there are any statutory dues which is disputed, long pending and to be cleared after 31.03.2027 should be taken under 'Non-Current'.
C)	Deposits	The Deposits includes EMD, Retention Money and Library Deposits which is payable after 31.03.2027 should be taken under 'Non-Current'. Further, if deposits are payable before 31.03.2027 should be taken 'current'
D)	Others	Any item other than above 3, it should fall under the category of "Others".

4)	**Investments-**	**As per policy FDR only with nationalized bank with duration of up to 1 year is permitted, hence all should be under current**
5)	**Interest Accrued on Investments -**	**Same as in investments.**
6)	**TDS Recoverable -**	**TDS amount which is to be recovered after 31.03.2027 should be taken under 'Non-Current' and which is to be recovered before 31.03.2027 should be taken under 'Current'.**
7)	**Other Receivables- -**	**Any Amount which is receivable before 31.03.2027 should be taken under 'current' and after 31.03.2026 should be taken under 'Non-Current'**
8)	**Security Deposits-**	**Any Amount of Security Deposits which is receivable before 31.03.2027 should be taken under 'current' and after 31.03.2027 should be taken under 'Non-Current'.**
9)	**Advances & Prepayments-**	**Capital advances should be treated as 'Non-Current' irrespective of date of the Fixed Assets are expected to be received and it should not be classified as 'Current'.**
10)	**Advance to Staff and Interest Accrued thereon**	**Advances to Staff like-Diwali Advance, Housing Loan, personal Loan and vehicle Loan etc. which is expected to be recovered before 31.03.2027 should be treated as 'Current' and which is expected to be recovered after 31.03.2027 should be treated as 'Non-Current' and accrued interest thereon should also be dealt with accordingly.**

For AAKK & ASSOCIATES
CHARTERED ACCOUNTANTS
FRNO 013928S
JAMSHEED ADAM FCA
MM : No 223550
PARTNER

AAKK & ASSOCIATES CHARTERED ACCOUNTANTS Tilal Tower Thondayad NH Bypass Kozhikode-17

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA KOTTAYAM BRANCH

For Kottayam Branch of SIRC of ICAI
Chairman

For Kottayam Branch of SIRC of ICAI
Secretary

For Kottayam Branch of SIRC of ICAI
Treasurer

Annexure - II **TDS RECEIVABLE DETAILS**

Name of the branch Kottayam Branch(SIRC)

Financial year	Name of Deductor	TAN of Deductor	Total Amount Paid / Credited(Rs.)	Total Tax Deducted(Rs.)	Whether transfer to current account	Whether Write -off in the previous years through P &L	Any amount Received from Head Office
2025-26	Union Bank of India	TVDU01287G	138403	17096	No	No	17096
2024-25	Union Bank of India	TVDU01287G	136925	14399	No	No	No
2023-24	Centreal Consultancy Service Pvt.Ltd.		100000	2000	No	No	No
	Federal Bank Ltd		50000	1000			
	Union Bank of India	TVDU01287G	73046	7305			
2022-23	Union Bank of India	TVDU01287G	86970	8697	No	No	No
	Open Financial Technologies Pvt.Ltd.		1200000	24000			
	Josco Bullian Traders		33898.31	678			
2021-22	Union Bank of India	TVDU01287G	215310	21531	No	No	No
2020-21	Union Bank of India	TVDU01287G	228330	22333	No	No	No
2019-20	Defmacro Software Pvt.Ltd.		25000	500	No	No	No
	Union Bank of India	TVDU01287G	364740	36474	No	No	No
2018-19	Union Bank of India	TVDU01287G	228370	27837	No	No	No
2017-18	Union Bank of India	TVDU01287G	266050	26605	No	No	No

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

Place : Kottayam
Date : 30/04/2026

For AAKK & ASSOCIATES
CHARTERED ACCOUNTANTS
FRNO : 013928S
JAMSHEED ADAM FCA
MM : No : 223550
PARTNER

AAKK & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ Tilal Tower Thondayad NH Bypass Kozhikode-17

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA ★ KOTTAYAM BRANCH

For Kottayam Branch of SIRC of ICAI
Chairman

For Kottayam Branch of SIRC of ICAI
Secretary

For Kottayam Branch of SIRC of ICAI
Treasurer

No.	Name of the Bank & Branch	TAN of the Branch of the Bank in which FD is made (to match with entry in form 26AS)	FDR No.	Amount of FD As on 1st April 2025	Date of making FD	Maturity Date	Matured During the year (In Rs)	Addition during the year (In Rs)	Closing As on 31st Mar 2026 (This should match with online tally)	Maturity Value	Rate of Interest	Branch Name	Region	Matched with Tally	Tally Balance	Type (General/Earmarked)	Interest if added in closing balance of FD (in Rs)
1	Union Bank of India,Kollad	TVDU01287G	530101006842457	12880	30.09.24	30.03.25		739	13619	14011	5.75	Kottayam	SIRC	Yes	13619	Earmarked	821
2	Union Bank of India,Kollad	TVDU01287G	530401030553108	146727	31.03.24	31.03.25		9194	155921	165979	6.30	Kottayam	SIRC	yes	155921	Earmarked	10200
3	Union Bank of India,Kollad	TVDU01287G	530401030553450	148198	25.02.26	31.03.26		9286	157484	167642	6.30	Kottayam	SIRC	yes	157484	Earmarked	10302
4	Union Bank of India,Kollad	TVDU01287G	530401036372369	38638	02.04.24	02.04.25		2422	41047	43709	6.30	Kottayam	SIRC	yes	41047	Earmarked	2685
5	Union Bank of India,Kollad	TVDU01287G	530401719076332	275608	17.07.24	15.07.25		16903	292511	298888	6.60	Kottayam	SIRC	Yes	292511	Earmarked	18736
6	Union Bank of India,Kollad	TVDU01287G	530401719076758	58259	04.09.25	04.09.26		3513	61772	63525	6.40	Kottayam	SIRC	yes	61772	Earmarked	3908
7	Union Bank of India,Kollad	TVDU01287G	530401030554426	7588	31.03.24	31.03.25		475	8063	8583	6.30	Kottayam	SIRC	yes	8063	General	527
8	Union Bank of India,Kollad	TVDU01287G	530401719078386	16639	23.09.24	23.03.25		953	17592	18079	5.75	Kottayam	SIRC	Yes	17592	General	1059
9	Union Bank of India,Kollad	TVDU01287G	530401036372222	14180	02.04.24	02.04.25		888	15064	16042	6.30	Kottayam	SIRC	yes	15064	General	985
10	Union Bank of India,Kollad	TVDU01287G	530401719078361	26333	23.03.24	23.03.25		1648	27981	29745	6.30	Kottayam	SIRC	yes	27981	Earmarked	1828
11	Union Bank of India,Kollad	TVDU01287G	530401719078424	75507	30.09.24	30.03.25		1922	77429	79671	5.75	Kottayam	SIRC	Yes	77429	Earmarked	2403
12	Union Bank of India,Kollad	TVDU01287G	530401719078408	20002	29.09.24	25.03.25		1147	21149	21741	5.75	Kottayam	SIRC	yes	21149	General	1274
13	Union Bank of India,Kollad	TVDU01287G	530401719078491	610917	31.03.24	31.03.25		38278	649145	691071	6.30	Kottayam	SIRC	yes	649145	Earmarked	42468
14	Union Bank of India,Kollad	TVDU01287G	530401044106345	23376	16.10.24	16.10.25		1357	24733	25663	6.40	Kottayam	SIRC	Yes	24733	General	1580
15	Union Bank of India,Kollad	TVDU01287G	530401044106864	24417	16.10.24	16.10.25		1415	25832	26805	6.40	Kottayam	SIRC	Yes	25832	General	1649
16	Union Bank of India,Kollad	TVDU01287G	023223030000188 (CA.S S Ayyar Memorial)	297406	25.03.25	25.03.26		18619	316025	336068	6.30	Kottayam	SIRC	yes	316025	Earmarked	20649
17	Union Bank of India,Kollad	TVDU01287G	023223230000131	0	29.03.26	13.04.26		501315	501315	501851	3.00	Kottayam	SIRC	yes	501315	General	1315
18	Union Bank of India,Kollad	TVDU01287G	023223230000132	0	26.03.26	27.06.26		250163	250163	253026	4.75	Kottayam	SIRC	Yes	250163	General	163
19	Union Bank of India,Kollad	TVDU01287G	023223230000133	0	31.03.26	16.04.26		250000	250000	250329	3.00	Kottayam	SIRC	yes	250000	General	0
20	Union Bank of India,Kollad	TVDU01287G	023223230000134	0	31.03.26	16.04.26		262321	262321	262666	3.00	Kottayam	SIRC	Yes	262321	General	0
21	Union Bank of India,Kollad	TVDU01287G	023223030001490	0	26.03.26	29.09.26		350271	350271	360192	5.75	Kottayam	SIRC	Yes	350271	General	271
22	Union Bank of India,Kollad	TVDU01287G	023223230000130	0	29.03.26	13.04.26		501315	501315	501851	3.00	Kottayam	SIRC	Yes	501315	General	1315
23	Union Bank of India,Kollad	TVDU01287G	530401719078394	43852			44834	1199				Kottayam	SIRC	Yes		General	1499
24	Union Bank of India,Kollad	TVDU01287G	530401035698927	215700			215700					Kottayam	SIRC	Yes		General	1998
25	Union Bank of India,Kollad	TVDU01287G	530401036372253	55684			56897	1528				Kottayam	SIRC	Yes		General	1908
26	Union Bank of India,Kollad	TVDU01287G	023223230000112		28.04.25	25.08.26	250000	250000		0	4.70	Kottayam	SIRC	Yes	0	General	3457
27	Union Bank of India,Kollad	TVDU01287G	023223230000113		28.04.25	13.10.25	250000	249401		0	4.70	Kottayam	SIRC	Yes	0	General	2992
				2111911			817431	2726272	4020752						4020752		

Place : Kottayam
Date : 30/04/2026

For AAKK & ASSOCIATES
CHARTERED ACCOUNTANTS
FRNO : 013928S
JAMSHEED ADAM FCA
MM : No : 223550
PARTNER

AAKK & ASSOCIATES
CHARTERED ACCOUNTANTS
Tilal Tower
Thondayad
NH Bypass
Kozhikode-17

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
KOTTAYAM BRANCH

For Kottayam Branch of SIRC of ICAI
Chairman

For Kottayam Branch of SIRC of ICAI
Secretary

For Kottayam Branch of SIRC of ICAI
Treasurer

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Kottayam Branch(SIRC)

Annexure IV **Property, Plant and Equipment** (Amount in ₹)

Particulars	Freehold land	Leasehold land	Buildings	Computers	Office equipment	Furniture & Fixtures	Lift, Electrical Installations & Fittings	Vehicles	Library Books	Total
	TANGIBLE ASSETS									
Gross Block										
FAOPCY	76,39,333	-	4,01,82,529	1,37,562	15,30,136	15,63,072	18,58,258	-	-	5,29,10,890
Additions				1,74,748	4,25,450	32,400	56,949			6,89,547
Internal Transfer of Assets										-
Sale/Discarded Assets										-
FAOPPY	76,39,333		4,01,82,529	1,37,562	15,30,136	15,63,072	18,58,258			5,29,10,890
Additions										-
Internal Transfer of Assets										-
Sale/Discarded Assets										-
FACLCY	**76,39,333**	**-**	**4,01,82,529**	**3,12,310**	**19,55,587**	**15,95,472**	**19,15,207**	**-**	**-**	**5,36,00,437**
FACLPY	**76,39,333**	**-**	**4,01,82,529**	**1,37,562**	**15,30,136**	**15,63,072**	**18,58,258**	**-**	**-**	**5,29,10,890**
Depreciation/Adjustments										
Rate of Depreciation			**5%**	**60%**	**15%**	**10%**	**10%**	**20%**	**100%**	
FAOPCY	-	-	-	-	-	-	-	-	-	-
Additions			19,84,013	1,29,946	2,43,913	1,54,091	1,82,616			26,94,578
Internal Transfer of Assets										-
Sale/Discarded Assets										-
FAOPPY										-
Additions										-
Internal Transfer of Assets										-
Sale/Discarded Assets										-
FACLCY	**-**	**-**	**19,84,013**	**1,29,946**	**2,43,913**	**1,54,091**	**1,82,616**	**-**	**-**	**26,94,578**
FACLPY	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Block										
FACLCY	**76,39,333**	**-**	**3,81,98,516**	**1,82,364**	**17,11,674**	**14,41,381**	**17,32,591**	**-**	**-**	**5,09,05,859**
FACLPY	**76,39,333**	**-**	**4,01,82,529**	**1,37,562**	**15,30,136**	**15,63,072**	**18,58,258**	**-**	**-**	**5,29,10,890**

Place : Kottayam
Date : 30/04/2026

For Kottayam Branch of SIRC of ICAI
Chairman

For Kottayam Branch of SIRC of ICAI
Secretary

For Kottayam Branch of SIRC of ICAI
Treasurer

For AAKK & ASSOCIATES
CHARTERED ACCOUNTANTS
FRNO : 013928S
JAMSHEED ADAM FCA
MM : No : 223550
PARTNER

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Kottayam Branch(SIRC)

Annexure IV 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". Accordindly, 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.

Place : Kottayam
Date : 30/04/2026

For AAKK & ASSOCIATES
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PARTNER

AAKK & ASSOCIATES CHARTERED ACCOUNTANTS Tilal Tower Thondayad NH Bypass Kozhikode-17

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Kottayam Branch(SIRC)
Annexure IV

(Amount in ₹)

Intangible Assets (Computer Software)

Particulars /Assets	Total
Gross Block	
FAOPCY	-
Additions	
Deductions/Adjustments	
FAOPPY	
Additions	
Deductions/Adjustments	
FACLCY	-
FACLPY	-
Amortization/Adjustment	
FAOPCY	-
Additions	
Deductions/Adjustments	
FAOPPY	
Additions	
Deductions/Adjustments	
FACLCY	-
FACLPY	-
Net Block	
FACLCY	-
FACLPY	-

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

Work in Progress

a) **Capital Work in Progress**	**BSCY**	**BSPY**
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance	-	-

b) **Intangible assets under development**	**BSCY**	**BSPY**
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance	-	-

Place : Kottayam
Date : 30/04/2026

For AAKK & ASSOCIATES
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FRNO 013928S

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Annexure-V

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

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

Treasurer (CA.Manosh Mani)

Chairman (CA.Bimal G Sekhar)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA ★ KOTTAYAM BRANCH

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Kottayam Branch(SIRC)
ANNEXURE-VI land Details as on 31.03.2026

Land Freehold/Land Leasehold	Amount as per Books in (Rs)	Address of the Land	Name of the Branch being run on the Land	Name, Address and Pan of the person from whom the land was acquired	Amount for Which the land was purchased/Leased	Date of getting the possession over the land	Date on which activities were commenced on the land	Size of the land in acre	Amount of Construction on the land till 31st March 2026	Whether the Land Purchased/Lease agreement contains any clause about the benefit to poor like economically weaker section
Land Freehold	7639333	ICAI Bhawan,Koliad P.O,Kottayam	Kottayam Branch(SIRC)	K A Abraham,Kallarackal (H) Muttambalam P.O Pin 686004 Kottayam	7639333	3.10.2009	21-12-2014	70 Cents 991 Square links	46722254	Nil

Bank Details-31.03.2026

S.No.	Account No.	Bank Name	IFSC	Type of A/c	Branch to whom it pertains
1	520101039409526	Union Bank of India	UBIN0902322	Savings A/C	Kottayam Branch(SIRC)
2	520101039409518	Union Bank of India	UBIN0902322	Savings A/C	Kottayam Branch(SIRC)
3	520101039409542	Union Bank of India	UBIN0902322	Savings A/C	Kottayam Branch(SIRC)
4	520101039409534	Union Bank of India	UBIN0902322	Savings A/C	Kottayam Branch(SIRC)
5	520101039409488	Union Bank of India	UBIN0902322	Savings A/C	Kottayam Branch(SIRC)
6	520101039409501	Union Bank of India	UBIN0902322	Savings A/C	Kottayam Branch(SIRC)
7	520101039409496	Union Bank of India	UBIN0902322	Savings A/C	Kottayam Branch(SIRC)
8	520101039410133	Union Bank of India	UBIN0902322	Savings A/C	Kottayam Branch(SIRC)
9	520101039409585	Union Bank of India	UBIN0902322	Savings A/C	Kottayam Branch(SIRC)
10	520101267241003	Union Bank of India	UBIN0902322	Savings A/C	Kottayam Branch(SIRC)
11	92660100001461	Bank of Baroda	BARB0DBKOTT	Savings A/C	Kottayam Branch(SIRC)
12	50200068711680	HDFC Bank Ltd	HDFC0005242	Current A/C	Kottayam Branch(SIRC)

Place : Kottayam
Date : 30/04/2026

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