

AUDITED FINANCIAL STATEMENT

For The Year ended 31.03.2025

Of

Jalgaon Branch of WIRC of ICAI



**P. Parikh and Associates
Chartered Accountants
CA Sundeep Nair,
Partner**

**Mumbai Branch : 501, Sujata Off
Narshi Natha Street,
Mumbai – 400009**

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

In our opinion, and to the best of our information and according to the explanations given to us, the accompanying financial statements are prepared in all material respects in accordance with the Chartered Accountants Act, 1949, and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Branch as at March 31, 2025, its loss for the year then ended.

Basis of 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.

Emphasis of Matters

1. Inter-unit balances with ICAI Head Office and other units are subject to reconciliation / adjustments as on 31-03-2025. The impact, if any, due to non-reconciliation / adjustments of such balances as on 31-03-2025 cannot be ascertained.
2. The Branch has not maintained seminar-wise profitability or loss records for each seminar conducted during the financial year 2024-25. As a result, we are unable to comment on the seminar-wise profitability of the Branch during the year.

Our opinion is not modified in respect of these matters.



Branches :

India : Mumbai, Vadodara, Kochi.

Overseas : Dubai, London, New York, Melbourne.

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 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

Branches :

India : Mumbai, Vadodara, Kochi.

Overseas : Dubai, London, New York, Melbourne.



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 it appears from our examination of those books;
- c) Balance Sheet, Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

For P. Parikh and Associates
Chartered Accountants
Firm's Registration No. 107564W



CA Sundeep Nair, Partner
Membership No. 131489
Mumbai
May 15, 2025
UDIN: 25131489BMZWRR6059



Branches :

India : Mumbai, Vadodara, Kochi.

Overseas : Dubai, London, New York, Melbourne.

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ICAI Bhawan, Plot No. 10, Gajanan Colony, Ring Road, Jalgaon 425001
Balance Sheet as at 31st March 2025

(Amount in ₹)

| Particulars | Note | As at March 31, 2025 | As at March 31, 2024 |
|---|--------|-------------------------|-------------------------|
| I SOURCES OF FUNDS | | | |
| 1 Funds | | | |
| (a) Unrestricted Funds | | | |
| i) General Fund | 3 | -2,027,870 | -1,348,564 |
| ii) Designated/Earmarked Funds | 4 | 0 | 0 |
| (b) Restricted Funds | 5 | 0 | 0 |
| | | -2,027,870 | -1,348,564 |
| 2 Non-current liabilities | | | |
| (a) Other long-term liabilities | 6 | 0 | 0 |
| (b) Long-term provisions | 7 | 0 | 0 |
| | | 0 | 0 |
| 3 Current liabilities | | | |
| (a) Payables | 8 | 67,354 | 275,813 |
| (b) Other current liabilities | 9 | 557,051 | 508,546 |
| (c) Short-term provisions | 7 | 77,800 | 94,070 |
| | | 702,205 | 878,429 |
| 4 Inter Unit payable | 10 | 31,200,697 | 28,888,849 |
| Total | | 29,875,032 | 28,418,714 |
| II APPLICATION OF FUNDS | | | |
| 1 Non-current assets | | | |
| (a) Property, Plant and Equipment and Intangible assets | | | |
| (i) Property, Plant and Equipment | 11 | 22,937,043 | 23,434,165 |
| (ii) Intangible assets | 12 | 0 | 0 |
| (iii) Capital work in progress | 13 (a) | 404,000 | 0 |
| (iv) Intangible asset under development | 13 (b) | 0 | 0 |
| (b) Non-current investments | 14 (a) | 0 | 0 |
| (c) Long Term Loans and Advances | 16 | 0 | 0 |
| (d) Other Long-Term assets | 17 | 0 | 0 |
| | | 23,341,043 | 23,434,165 |
| 2 Current assets | | | |
| (a) Current investments | 14 (b) | 5,131,513 | 2,637,258 |
| (b) Inventories | 15 | 0 | 0 |
| (c) Receivables | 18 | 0 | 0 |
| (d) Cash and bank balances | 19 | 213,423 | 154,038 |
| (e) Short Term Loans and Advances | 16 | 211,769 | 251,158 |
| (f) Other current assets | 20 | 0 | 0 |
| | | 5,556,705 | 3,042,454 |
| 3 Inter unit Receivable | 21 | 977,284 | 1,942,095 |
| Total | | 29,875,032 | 28,418,714 |

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

Place: Mumbai

Date: 15-5-2025

Schedules referred above from part of Balance Sheet
As per our Report of Even Date

For Jalgaon Branch of WIRC of ICAI

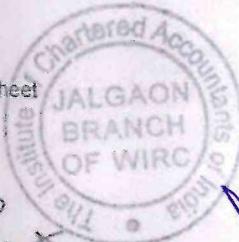
CA Hitesh Agiwal
Chairman

CA Sohan Nehete
Secretary

CA Laxmikant Lahoti
Treasurer

For P. Parikh and Associates
Chartered Accountants
Firm's Registration No. 107564W

CA Sundeep Nair, Partner
Membership No. 131489



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ICAI Bhawan, Plot No. 10, Gajanan Colony, Ring Road, Jalgaon 425001
Income and Expenditure Account for the year ended 31st March 2025

(Amount in ₹)

| Particulars | Note | For the year ended 31, 2025 | For the year ended 31, 2024 |
|--|------|--------------------------------|--------------------------------|
| I Income | | | |
| (a) Donations & Grants | 22 | 1,580,143 | 1,750,508 |
| (b) Fees from Rendering of Services | 23 | 3,217,107 | 3,794,195 |
| (c) Sale of Publication & other Items | 24 | - | 150 |
| (d) Income from Restricted funds | 25 | - | - |
| (e) Other Income | 26 | 337,085 | 223,043 |
| Total Income (I) | | 5,134,335 | 5,767,896 |
| II Expenses: | | | |
| (a) Cost of Publications | 27 | 9,750 | 9,100 |
| (b) Employee benefits expense | 28 | - | - |
| (c) Depreciation and amortization expense | 29 | 1,293,568 | 1,203,560 |
| (d) Expenses from Restricted funds | 30 | - | - |
| (g) Other expenses | 31 | 4,438,264 | 5,130,308 |
| Total Expenses (II) | | 5,741,582 | 6,342,968 |
| III Excess of Income over Expenditure for the year [I + II] | | (607,247) | (575,072) |
| Appropriations/Transfer to funds | | | |
| a) | | | |
| b) Maintenance Fund | | - | - |
| c) Donation received for building | | - | - |
| d) Balance transferred to General Fund | | (607,247) | (575,072) |
| Total | | (607,247) | (575,072) |

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

Place: Mumbai

Date: 15-5-2025

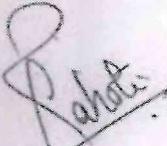
Schedules referred above from part of Balance Sheet

As per our Report of Even Date

For Jalgaon Branch of WIRC of ICAI


CA Hitesh Agiwal
Chairman

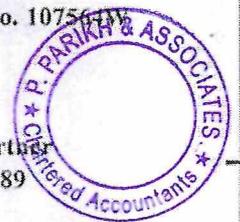

CA Sohan Nehete
Secretary


CA Laxmikant Lahoti
Treasurer

For P. Parikh and Associates
Chartered Accountants

Firm's Registration No. 107564M


CA Sundeep Nair, Partner
Membership No. 131489
Mumbai



1. General Information

The Jalgaon Branch of the Western India Regional Council (WIRC) of the Institute of Chartered Accountants of India (ICAI) was established in 1987. The branch offers various facilities, including a well-equipped library, reading rooms, and an auditorium, providing a conducive environment for learning and professional development for its members and students. It regularly organizes Continuing Professional Education (CPE) seminars, workshops, and certificate courses. The branch also engages with the broader community and stakeholders.

2. Significant Accounting Policies

2.01 Basis of Preparation

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

2.02 Use of Estimates

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

2.03 Inventories

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

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

2.04 Cash and cash equivalents

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

2.05 Property, Plant and Equipment

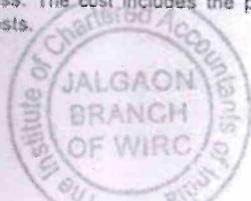
Property, Plant and Equipment is recognised when it is probable that future economic benefits associated with the item will flow to the Institute and the cost of the item can be measured reliably. Property, Plant and Equipment are carried at cost less accumulated depreciation and accumulated impairment 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.

2.06 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.

2.07 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.



2.08 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.

2.09 Revenue recognition

The Revenue is recognised as follows:

- 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.
- Seminar fee is recognised as revenue when the Institute renders the related service i.e. when the seminars are conducted.
- Grants of Revenue nature from Head Office to be recognised on accrual basis

2.1 Other income

- 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.
- Interest Income is recognised on a time apportionment basis.
- Donations, if any, received during the year for buildings are recognised in the year of receipt.

2.11 Investment

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

2.12 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.

2.13 Provisions and Contingencies

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

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

Contingent assets are neither recognised nor disclosed.



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

NOTE # 3 General Funds

(Amount in ₹)

| Particulars | As at | General | Other than General | Total |
|--|----------|-------------|-----------------------|-------------|
| | March 31 | | | |
| Balance at the beginning of the year | 2025 | (4,701,932) | 3,353,370 | (1,348,562) |
| | 2024 | (4,126,862) | 3,353,370 | (773,492) |
| Add: Appropriation from Statement of Income and Expenditure | 2025 | (607,247) | | (607,247) |
| | 2024 | (575,072) | | (575,072) |
| Transfer from / (to) General Fund, Other Funds | 2025 | (72,060) | | (72,060) |
| | 2024 | - | | - |
| Transfer from / (to) Earmarked Funds | 2025 | - | | - |
| | 2024 | - | | - |
| (Utilization)/Addition | 2025 | | | |
| | 2024 | | | |
| Balance at the end of the year | 2025 | (5,381,239) | 3,353,370 | (2,027,869) |
| | 2024 | (4,701,934) | 3,353,370 | (1,348,564) |



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

NOTE # 4 Designated/Earmarked Funds

(Amount in ₹)

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



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

NOTE # 5 Restricted Funds

(Amount in ₹)

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



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

(Amount in ₹)

| Note# 6 Other long-term liabilities | As at March 31, 2025 | As at March 31, 2024 |
|--|-------------------------|-------------------------|
| (a) | | |
| (b) | | |
| Total Other long-term liabilities | - | - |

| Note# 7 Provisions | Long term | | Short term | |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
| | As at March 31, 2025 | As at March 31, 2024 | As at March 31, 2025 | As at March 31, 2024 |
| (a) Provision for employee benefits | | | | |
| (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 | - | - | 77,800 | 94,070 |
| (ii) Provision for Publication Obsolete Stock | - | - | - | - |
| Total Provisions | - | - | 77,800 | 94,070 |

| Note# 8 Payables | As at March 31, 2025 | As at March 31, 2024 |
|--|-------------------------|-------------------------|
| (a) Total outstanding dues of micro, small and medium enterprises | | |
| (b) Total outstanding dues of creditors other than micro, small and medium enterprises | 67,354 | 275,813 |
| Total payables | 67,354 | 275,813 |

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

| Particulars | As at March 31, 2025 | As at March 31, 2024 |
|---|-------------------------|-------------------------|
| (a) Amount remaining unpaid to any supplier at the end of each accounting year: | | |
| Principal | - | - |
| Interest | - | - |
| (b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year. | - | - |
| (c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act. | - | - |
| (d) The amount of interest accrued and remaining unpaid at the end of each accounting year. | - | - |
| (e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act. | - | - |



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

(Amount in ₹)

| Note# 9 Other current liabilities | As at March 31, 2025 | As at March 31, 2024 |
|--|-------------------------|-------------------------|
| (A) Fees received in advance | | |
| (i) Class room training fees: | | |
| a) Information Technology Training | - | - |
| b) General Management and Communication Skills | - | - |
| c) Orientation | - | - |
| (ii) Revisionary Classes | - | - |
| (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) | - | - |
| (B) Other liabilities | | |
| (i) Payable for Capital Items | 552,551 | 428,184 |
| (ii) Provident fund and professional tax payable | - | - |
| (iii) Goods and Service tax payable | - | 63,010 |
| (iv) TDS payable | 4,500 | 17,352 |
| (v) Security and earnest money deposit | - | - |
| (vi) CABF/CASBF/SV Aiyer fund payable | - | - |
| (vii) Other payables | - | - |
| Sub-Total (B) | 557,051 | 508,546 |
| Total Other current liabilities | 557,051 | 508,546 |

| Note# 10 Inter unit payable | As at March 31, 2025 | As at March 31, 2024 |
|--|-------------------------|-------------------------|
| (i) Publication Current Account | - | - |
| (ii) Capital Grant Items: | | |
| (a) Building Grant | 22,474,000 | 22,474,000 |
| (b) Capital Grant | 8,137,947 | 5,856,099 |
| (c) Library Grant | 30,000 | - |
| (d) ITT Centre Grant | 558,750 | 558,750 |
| (e) Reading Room Grant | - | - |
| (f) Advance for Programs | - | - |
| Total Other long-term liabilities | 31,200,697 | 28,888,849 |



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

Note # 11 Property, Plant and Equipment

(Amount in ₹)

| Particulars | TANGIBLE ASSETS | | | | | | | | | | |
|---------------------------------|-----------------|----------------|------------|-----------|------------------|----------------------|---|----------|---------------|------------|--|
| | Freehold land | Leasehold land | Buildings | Computers | Office equipment | Furniture & Fixtures | Lift, Electrical Installations & Fittings | Vehicles | Library Books | Total | |
| Gross Block | | | | | | | | | | | |
| As at April 01, 2024 | 4,000,876 | - | 25,514,579 | 1,781,794 | 4,418,300 | 893,466 | 747,774 | 7,907 | - | 37,364,696 | |
| Additions | - | - | - | 151,187 | 745,259 | - | - | - | - | 896,446 | |
| Internal Transfer of Assets | - | - | - | - | - | - | - | - | - | - | |
| Sale/Discarded Assets | - | - | 25,514,579 | 1,781,794 | 2,792,100 | 893,466 | 747,774 | 7,907 | - | 35,738,456 | |
| As at April 01, 2023 | 4,000,876 | - | 25,514,579 | 1,781,794 | 1,726,200 | 893,466 | 747,774 | 7,907 | - | 1,726,200 | |
| Additions | - | - | - | - | - | - | - | - | - | - | |
| Internal Transfer of Assets | - | - | - | - | - | - | - | - | - | - | |
| Sale/Discarded Assets | - | - | - | - | - | - | - | - | - | - | |
| As at March 31, 2025 | 4,000,876 | - | 25,514,579 | 1,932,981 | 5,163,559 | 893,466 | 747,774 | 7,907 | - | 38,261,142 | |
| As at March 31, 2024 | 4,000,876 | - | 25,514,579 | 1,781,794 | 4,518,300 | 893,466 | 747,774 | 7,907 | - | 37,464,696 | |
| Depreciation/Adjustments | | | | | | | | | | | |
| Rate of Depreciation | | | 5% | 60% | 15% | 10% | 10% | 20% | 100% | | |
| As at April 01, 2024 | - | - | 9,836,044 | 1,691,890 | 1,963,435 | 306,049 | 228,791 | 4,322 | - | 14,030,531 | |
| Additions | - | - | 783,927 | 72,884 | 299,301 | 58,891 | 77,848 | 717 | - | 1,293,568 | |
| Internal Transfer of Assets | - | - | - | - | - | - | - | - | - | - | |
| Sale/Discarded Assets | - | - | - | - | - | - | - | - | - | - | |
| As at April 01, 2023 | - | - | 9,010,865 | 1,631,949 | 1,802,749 | 240,781 | 137,208 | 3,426 | - | 12,826,971 | |
| Additions | - | - | 825,186 | 59,941 | 160,686 | 65,268 | 91,583 | 896 | - | 1,203,560 | |
| Internal Transfer of Assets | - | - | - | - | - | - | - | - | - | - | |
| Sale/Discarded Assets | - | - | - | - | - | - | - | - | - | - | |
| As at March 31, 2025 | - | - | 10,619,971 | 1,764,774 | 2,262,736 | 364,940 | 306,639 | 5,039 | - | 15,324,099 | |
| As at March 31, 2024 | - | - | 9,836,044 | 1,691,890 | 1,963,435 | 306,049 | 228,791 | 4,322 | - | 14,030,531 | |
| Net Block | | | | | | | | | | | |
| As at March 31, 2025 | 4,000,876 | - | 14,894,608 | 168,207 | 2,900,823 | 528,526 | 441,135 | 2,868 | - | 22,937,043 | |
| As at March 31, 2024 | 4,000,876 | - | 15,678,535 | 89,904 | 2,554,865 | 587,417 | 518,983 | 3,585 | - | 23,434,165 | |



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

(Amount in ₹)

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

Note # 13 Work in Progress

| a) Capital Work in Progress | As at March 31, 2025 | As at March 31, 2024 |
|---|-------------------------|-------------------------|
| Opening Balance | - | - |
| Add: Additions during the year | 404,000 | |
| Less: Capitalized during the year | | |
| Closing Balance | 404,000 | - |
| b) Intangible assets under development | | |
| | As at March 31, 2025 | As at March 31, 2024 |
| Opening Balance | - | - |
| Add: Additions during the year | - | - |
| Less: Capitalized during the year | - | - |
| Closing Balance | - | - |



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Note# 14 Investments

(Amount in ₹)

| | Face Value | As at March 31, 2025 | | As at March 31, 2024 | |
|--|------------|----------------------|------------|----------------------|------------|
| | | Units | Book Value | Units | Book Value |
| a) Non Current Investments (valued at historical cost unless stated otherwise) | | | | | |
| (i) Fixed Deposits with original maturity of more than one year | | | - | | - |
| (ii) Earmarked Bank Deposits more than one year | | | - | | - |
| Total Non-Current Investments | | - | - | - | - |

| | Face Value | As at March 31, 2025 | | As at March 31, 2024 | |
|--|------------|----------------------|------------|----------------------|------------|
| | | Units | Book Value | Units | Book Value |
| b) Current Investments (valued at historical cost unless stated otherwise) | | | | | |
| (i) Fixed Deposits with original maturity for one year | 5,030,000 | | 5,131,513 | | 2,637,258 |
| Total Current Investments | 5,030,000 | - | 5,131,513 | - | 2,637,258 |



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

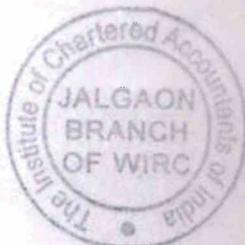
(Amount in ₹)

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

| Note# 16 Loans and advances | Long Term | | Short Term | |
|--|----------------------|----------------------|----------------------|----------------------|
| | As at March 31, 2025 | As at March 31, 2024 | As at March 31, 2025 | As at March 31, 2024 |
| (a) Loans and advances | | | | |
| (i) Loans to staff | - | - | - | - |
| (ii) Advance to staff | - | - | - | - |
| (iv) Advance to other | - | - | - | - |
| Sub-Total-(a) | - | - | - | - |
| (b) Other loans and advances | | | | |
| (i) Prepaid expenses | - | - | - | - |
| (ii) Tax deducted at source receivable | - | - | 33,375 | 25,126 |
| (iii) GST on advance receivable | - | - | - | - |
| (iv) GST input credit receivable | - | - | 102,220 | 149,858 |
| (v) Security Deposits | - | - | 76,174 | 76,174 |
| (vi) Balance with government authorities | - | - | - | - |
| Sub-Total-(b) | - | - | 211,769 | 251,158 |
| Total (a+b) | - | - | 211,769 | 251,158 |

| Note# 17 Other Long-Term assets | As at March 31, 2025 | As at March 31, 2024 |
|---|----------------------|----------------------|
| (a) Interest accrued but not due on deposits | | |
| (i) Interest Accrued-Investment | - | - |
| (ii) Interest Accrued-Fixed Deposits with Banks | - | - |
| (iii) Interest Accrued on Earmarked Funds | - | - |
| (iv) Interest Accrued-Staff | - | - |
| Total | - | - |

| Note# 18 Receivables | As at March 31, 2025 | As at March 31, 2024 |
|--|----------------------|----------------------|
| (a) Receivable from Customers | - | - |
| (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 2025

(Amount in ₹)

| Note# 19 Cash and Bank Balances | As at March 31, 2025 | As at March 31, 2024 |
|---|-------------------------|-------------------------|
| A Cash and cash equivalents | | |
| (a) Fixed Deposits with original maturity of less than three months | - | - |
| (b) Cash on hand | 4,014 | 41,237 |
| Sub-Total (A) | 4,014 | 41,237 |
| B Other bank balances | | |
| (a) Bank Deposits | | |
| (i) Earmarked Bank Deposits | - | - |
| (ii) Deposits with original maturity for more than 3 months but less than 12 months | - | - |
| (iii) Cash at Bank | 209,409 | 112,801 |
| Sub-Total (B) | 209,409 | 112,801 |
| Total (A + B) | 213,423 | 154,038 |

| Note# 20 Other current assets | As at March 31, 2025 | As at March 31, 2024 |
|--|-------------------------|-------------------------|
| (a) Interest accrued but not due on deposits | | |
| i) Interest Accrued-Investment | - | - |
| ii) Interest Accrued-Fixed Deposits with Banks | - | - |
| 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, 2025 | As at March 31, 2024 |
|-----------------------------------|-------------------------|-------------------------|
| (a) Current Account - Head office | 775,853 | 1,942,095 |
| (b) Exam Form Current A/c | 0 | - |
| (c) Regional Intra-Inter Unit A/c | 201,432 | - |
| (d) Staff Loan Control | - | - |
| Total | 977,284 | 1,942,095 |



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

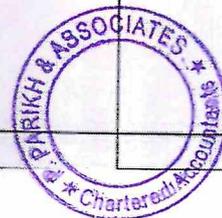
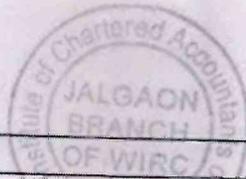
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

| Note # 22 : Donations & Grants | For the year ended 31, 2025 | For the year ended 31, 2024 |
|--------------------------------|-----------------------------|-----------------------------|
| i) Donations | - | - |
| ii) Revenue Grant | 654,251 | 473,800 |
| iii) Special Grant | - | - |
| iv) Adhoc Grant | - | - |
| v) BOS Related Grants Grant | 124,453 | 877,466 |
| vi) Members Program Grant | - | - |
| vii) Income Support | 801,439 | 399,242 |
| viii) Expense Support | - | - |
| Total | 1,580,143 | 1,750,508 |

| Note # 23 : Fees from rendering of services | For the year ended 31, 2025 | For the year ended 31, 2024 |
|---|-----------------------------|-----------------------------|
| i) Class Room Training :- | | |
| I Information Technology Training | 633,750 | 906,750 |
| II Orientation | 884,000 | 923,000 |
| III General Management and Communication Skills | - | - |
| ii) Revisionary Classes | 480,590 | 543,450 |
| iii) Students Association Fees | 39,700 | - |
| iv) E-Learning | - | - |
| v) Post Qualification Courses | - | - |
| vi) Certificate Courses | - | - |
| vii) Campus Interview income | - | - |
| viii) Seminar income :- | | |
| I Members | 1,036,548 | 1,051,947 |
| II Students | 77,487 | 262,646 |
| III Non members | 65,032 | 106,402 |
| Total | 3,217,107 | 3,794,195 |

| Note # 24 : Sale of Publication & other Items | For the year ended 31, 2025 | For the year ended 31, 2024 |
|---|-----------------------------|-----------------------------|
| i) Publications | - | 150 |
| ii) Goods | - | - |
| iii) Journal :- | | |
| I Members | - | - |
| II Students | - | - |
| iv) Scrap Items | - | - |
| Total | - | 150 |



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

(Amount in ₹)

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

| Note # 26 : Other Income | For the year ended 31, 2025 | For the year ended 31, 2024 |
|--|--------------------------------|--------------------------------|
| a) Interest on Bank Deposit | 324,373 | 223,043 |
| b) Interest on Investment | - | - |
| c) Interest on Designated/Earmarked Funds :- | | |
| i) Research Fund | - | - |
| ii) Accounting Research Building Fund | - | - |
| iii) Other Designated Funds | - | - |
| d) Interest on Staff Loan | - | - |
| e) Net gain on sale of investments | - | - |
| f) Advertisement Income | - | - |
| g) Election Income | 12,712 | - |
| 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 | - | - |
| Total | 337,085 | 223,043 |



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

(Amount in ₹)

| Note # 27 : Cost of goods sold | For the year ended 31, 2025 | For the year ended 31, 2024 |
|---|--------------------------------|--------------------------------|
| A) Purchases of stock-in-trade | 9,750 | 9,100 |
| 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) | 9,750 | 9,100 |

| Note # 28 : Employee benefits expense | For the year ended 31, 2025 | For the year ended 31, 2024 |
|--|--------------------------------|--------------------------------|
| a) Salaries, wages, bonus and other allowances | - | - |
| b) Contribution to provident and other funds | - | - |
| c) Gratuity expenses | - | - |
| d) Staff welfare expenses | - | - |
| Total | - | - |

| Note # 29 : Depreciation and amortization expense | For the year ended 31, 2025 | For the year ended 31, 2024 |
|---|--------------------------------|--------------------------------|
| a) On tangible assets (Refer note 11) | 1,293,568 | 1,203,560 |
| b) On intangible assets (Refer note 12) | - | - |
| Total | 1,293,568 | 1,203,560 |



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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

(Amount in ₹)

| Note # 30 : Restricted funds | For the year ended 31, 2025 | For the year ended 31, 2024 |
|--|-----------------------------|-----------------------------|
| 1 Payment to Medal & prizes Funds | - | - |
| 2 Payment to Student Scholarship Funds | - | - |
| Total | - | - |

| Note # 31 : Other Expenses | For the year ended 31, 2025 | For the year ended 31, 2024 |
|--|-----------------------------|-----------------------------|
| 1 Seminar Expenses: | | |
| i) Members | 1,296,513 | 1,035,618 |
| ii) Students | 240,239 | 943,157 |
| 2 Class Room Training expenses: | | |
| i) Information Technology Training | 539,831 | 650,101 |
| ii) Orientation | 396,472 | 415,729 |
| iii) General management and Communication Skills | - | 3,308 |
| 3 Revisionary Classes expenses | - | - |
| 4 Meeting expenses | 66,721 | 20,618 |
| 5 Office expenses | 501,114 | 515,991 |
| 6 Power and Fuel | 421,770 | 583,830 |
| 7 Repairs & Maintenance | 274,696 | 278,105 |
| 8 Insurance | - | - |
| 9 Rent, Rate & Taxes | 164,748 | 164,748 |
| 10 Travelling & Conveyance | 140,592 | 49,208 |
| 11 Auditor's remuneration | 55,000 | 45,000 |
| 12 Printing and Stationery | 16,097 | - |
| 13 Communication expenses | 8,536 | 22,695 |
| 14 Legal and Professional Fees | - | - |
| 15 Manpower & other services | 137,057 | 163,748 |
| 16 Advertisement and Publicity | - | - |
| 17 Bank Charges/ Commission | 546 | 1,148 |
| 18 Loss on sale of Property, Plant and Equipment | - | - |
| 19 Loss on foreign exchange transactions (net) | - | - |
| 20 Provision for Doubtful Debts and advance | - | - |
| 21 Provision for Pubn Obsolete Stock | - | - |
| 22 Internet & Web Maintenance Charges | 9,575 | 7,287 |
| 23 Payments- Earmarked Funds:- | | |
| i) Research Fund | - | - |
| ii) Accounting Research Building Fund | - | - |
| iii) Other Earmarked Funds | - | - |
| 24 Merit Scholarship | - | - |
| 25 Election expenses | - | - |
| 26 GST expenses | 154,757 | 180,117 |
| 27 Magazines & periodicals | - | - |
| 28 Prior Period expenses | 14,000 | - |
| Total | 4,438,264 | 5,130,308 |

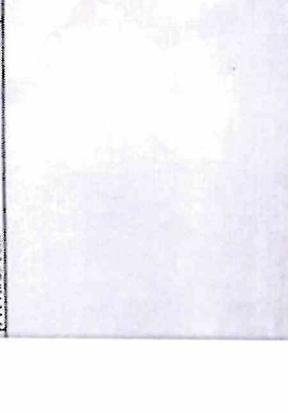


| Sl. No. | Description | 15.2.2016 | 15% | 208,456 | 151,519 | 160,060 | 208,456 | 160,060 | 208,456 | 151,519 | 160,060 | 208,456 | 151,519 |
|---------|-------------------------------------|--------------------------------------|-----|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 1 | For Access Systems (door) | ICAI/AL/MAIN BUILDING/01/01/01/10/7 | 15% | 208,456 | 151,519 | 160,060 | 208,456 | 160,060 | 208,456 | 151,519 | 160,060 | 208,456 | 151,519 |
| 2 | Grindex WD-Wet & Dry Vacuum Cleaner | ICAI/AL/OFFICE/CLEANER/21/01/01/21 | 15% | 13,990 | 10,237 | 10,800 | 13,990 | 10,800 | 13,990 | 10,237 | 10,800 | 13,990 | 10,237 |
| 3 | ridge | ICAI/AL/OFFICE/FRIDGE/21/01/01/21 | 15% | 10,600 | 8,025 | 7,350 | 10,600 | 7,350 | 10,600 | 8,025 | 7,350 | 10,600 | 8,025 |
| 4 | generator | ICAI/AL/OFFICE/GENERATOR/01/01/01/28 | 15% | 507,719 | 482,978 | 488,689 | 507,719 | 488,689 | 507,719 | 482,978 | 488,689 | 507,719 | 482,978 |
| 5 | New Printer 1010 | ICAI/AL/OFFICE/1010 | 15% | 4,450 | 4,041 | 4,102 | 4,450 | 4,102 | 4,450 | 4,041 | 4,102 | 4,450 | 4,041 |
| 6 | CD Projector With Screen 2 | ICAI/AL/OFFICE/PROJECTOR/01/01/01/02 | 15% | 135,750 | 116,089 | 119,044 | 135,750 | 119,044 | 135,750 | 116,089 | 119,044 | 135,750 | 116,089 |
| 7 | New CCTV Camera | ICAI/AL/PM/BLOCK/21/01/01/35 | 15% | 32,433 | 18,582 | 20,660 | 32,433 | 20,660 | 32,433 | 18,582 | 20,660 | 32,433 | 18,582 |
| 8 | New CCTV System | ICAI/AL/MAIN/21/01/01/28 | 15% | 22,500 | 18,492 | 19,093 | 22,500 | 19,093 | 22,500 | 18,492 | 19,093 | 22,500 | 18,492 |
| 9 | New Point-to-Point Device 2018 | ICAI/AL/OFFICE/21/01/01/01 | 15% | 1,500 | 835 | 935 | 1,500 | 935 | 1,500 | 835 | 935 | 1,500 | 835 |
| 10 | New Sound Systems | ICAI/AL/OFFICE/21/01/01/01 | 15% | 135,850 | 103,682 | 108,507 | 135,850 | 108,507 | 135,850 | 103,682 | 108,507 | 135,850 | 103,682 |
| 11 | New Sound System 19-20 | ICAI/AL/OFFICE/19/01/01/01 to 3 | 15% | 40,482 | 22,509 | 25,202 | 40,482 | 25,202 | 40,482 | 22,509 | 25,202 | 40,482 | 22,509 |
| 12 | Office Double Faced Mobile Unit | ICAI/AL/ADMIN/01/01/01/01 to 04 | 15% | 216,747 | 158,619 | 167,338 | 216,747 | 167,338 | 216,747 | 158,619 | 167,338 | 216,747 | 158,619 |
| 13 | Office Time Attendance Watch | ICAI/AL/OFFICE/7/01/01/01/01/01 | 15% | 16,700 | 13,600 | 14,516 | 16,700 | 14,516 | 16,700 | 13,600 | 14,516 | 16,700 | 13,600 |
| 14 | Sound System | ICAI/AL/OFFICE/11/01/01/01 | 15% | 16,071 | 14,278 | 14,804 | 16,071 | 14,804 | 16,071 | 14,278 | 14,804 | 16,071 | 14,278 |
| 15 | Reversion Set | ICAI/AL/OFFICE/11/01/01/01 | 15% | 38,990 | 33,577 | 34,542 | 38,990 | 34,542 | 38,990 | 33,577 | 34,542 | 38,990 | 33,577 |
| 16 | TV Tuner Set | ICAI/AL/OFFICE/11/01/01/01 | 15% | 2,365 | 2,063 | 2,134 | 2,365 | 2,134 | 2,365 | 2,063 | 2,134 | 2,365 | 2,063 |
| 17 | Canon Xerox Machine | ICAI/AL/OFFICE/CANON/01/01/01/28 | 15% | 89,200 | 79,201 | 82,268 | 89,200 | 82,268 | 89,200 | 79,201 | 82,268 | 89,200 | 79,201 |
| 18 | Sony Digital Handycam | ICAI/AL/OFFICE/SONY/21/01/01/29 | 15% | 23,590 | 20,581 | 21,548 | 23,590 | 21,548 | 23,590 | 20,581 | 21,548 | 23,590 | 20,581 |
| 19 | CD Projector With Screen 1 | ICAI/AL/OFFICE/PROJECTOR/01/01/01/01 | 15% | 41,300 | 36,667 | 37,963 | 41,300 | 37,963 | 41,300 | 36,667 | 37,963 | 41,300 | 36,667 |
| 20 | HP Laser Jet Color CP1025 | ICAI/AL/OFFICE/HP/01/01/01/01 | 15% | 29,100 | 21,678 | 22,803 | 29,100 | 22,803 | 29,100 | 21,678 | 22,803 | 29,100 | 21,678 |
| 21 | Eltron Printer HP Laser Jet | ICAI/AL/OFFICE/ELTRON/01/01/01 | 15% | 12,500 | 9,708 | 10,133 | 12,500 | 10,133 | 12,500 | 9,708 | 10,133 | 12,500 | 9,708 |
| 22 | Tea & Coffee Machine | ICAI/AL/ADMIN/01/01/01/01 | 15% | 16,554 | 14,506 | 15,141 | 16,554 | 15,141 | 16,554 | 14,506 | 15,141 | 16,554 | 14,506 |
| 23 | Hitachi LED TV | ICAI/AL/OFFICE/01/01/01/01 | 15% | 55,000 | 49,591 | 51,727 | 55,000 | 51,727 | 55,000 | 49,591 | 51,727 | 55,000 | 49,591 |
| 24 | Sony Hard Disk 1TB (3000GB) | ICAI/AL/OFFICE/SONY/01/01/01/01 | 15% | 4,925 | 4,064 | 4,193 | 4,925 | 4,193 | 4,925 | 4,064 | 4,193 | 4,925 | 4,064 |
| 25 | Wireless Printer | ICAI/AL/OFFICE/HP/01/01/01/01 | 15% | 193,250 | 171,125 | 178,445 | 193,250 | 178,445 | 193,250 | 171,125 | 178,445 | 193,250 | 171,125 |
| 26 | Water Purifier | ICAI/AL/OFFICE/RO/01/01/01/01 | 15% | 10,000 | 8,372 | 8,848 | 10,000 | 8,848 | 10,000 | 8,372 | 8,848 | 10,000 | 8,372 |
| 27 | CD Projector With Screen 11.5" | ICAI/AL/OFFICE/PROJECTOR/01/01/01/01 | 15% | 100,289 | 79,726 | 84,908 | 100,289 | 84,908 | 100,289 | 79,726 | 84,908 | 100,289 | 79,726 |
| 28 | System Split | ICAI/AL/OFFICE/01/01/01/01 | 15% | 25,900 | 14,402 | 15,170 | 25,900 | 15,170 | 25,900 | 14,402 | 15,170 | 25,900 | 14,402 |
| 29 | Canon AP 800 Battery | ICAI/AL/OFFICE/01/01/01/01 | 15% | 199,534 | 179,529 | 187,310 | 199,534 | 187,310 | 199,534 | 179,529 | 187,310 | 199,534 | 179,529 |
| 30 | Chairman Cabin Rolling Chairs | ICAI/AL/OFFICE/01/01/01/01 | 15% | 2,000 | 1,660 | 1,744 | 2,000 | 1,744 | 2,000 | 1,660 | 1,744 | 2,000 | 1,660 |
| 31 | Seagate Hard Disk 1 TB (1000 GB) | ICAI/AL/OFFICE/SEAGATE/01/01/01/01 | 15% | 51,000 | 42,760 | 44,760 | 51,000 | 44,760 | 51,000 | 42,760 | 44,760 | 51,000 | 42,760 |
| 32 | Seagate Hard Disk 2TB | ICAI/AL/OFFICE/SEAGATE/01/01/01/01 | 15% | 3,814 | 3,176 | 3,314 | 3,814 | 3,314 | 3,814 | 3,176 | 3,314 | 3,814 | 3,176 |
| 33 | Hitachi LED-40" TV 5000 | ICAI/AL/OFFICE/01/01/01/01 | 15% | 111,280 | 97,758 | 102,651 | 111,280 | 102,651 | 111,280 | 97,758 | 102,651 | 111,280 | 97,758 |
| 34 | Hitachi LED-40" TV 5000 | ICAI/AL/OFFICE/01/01/01/01 | 15% | 42,386 | 36,328 | 38,144 | 42,386 | 38,144 | 42,386 | 36,328 | 38,144 | 42,386 | 36,328 |
| 35 | Domestic Microwave (H/O) | ICAI/AL/OFFICE/01/01/01/01 | 15% | 19,000 | 16,150 | 16,800 | 19,000 | 16,800 | 19,000 | 16,150 | 16,800 | 19,000 | 16,150 |
| 36 | SOA Gas Panel | ICAI/AL/OFFICE/01/01/01/01 | 15% | 1,000,000 | 850,000 | 890,000 | 1,000,000 | 890,000 | 1,000,000 | 850,000 | 890,000 | 1,000,000 | 850,000 |
| 37 | Transformer & Underground Cable | ICAI/AL/OFFICE/01/01/01/01 | 15% | 331,500 | 277,750 | 289,625 | 331,500 | 289,625 | 331,500 | 277,750 | 289,625 | 331,500 | 277,750 |
| 38 | New Sound System | ICAI/AL/OFFICE/01/01/01/01 | 15% | 18,645 | 16,164 | 16,845 | 18,645 | 16,845 | 18,645 | 16,164 | 16,845 | 18,645 | 16,164 |
| 39 | Ceiling Fans for Ground Floor | ICAI/AL/OFFICE/01/01/01/01 | 15% | 301,844 | 259,567 | 271,712 | 301,844 | 271,712 | 301,844 | 259,567 | 271,712 | 301,844 | 259,567 |
| 40 | Smart Display Board for IT Lab | ICAI/AL/OFFICE/01/01/01/01 | 15% | 16,695 | 14,191 | 14,820 | 16,695 | 14,820 | 16,695 | 14,191 | 14,820 | 16,695 | 14,191 |
| 41 | Water Cooler | ICAI/AL/OFFICE/01/01/01/01 | 15% | 37,712 | 31,742 | 33,051 | 37,712 | 33,051 | 37,712 | 31,742 | 33,051 | 37,712 | 31,742 |
| 42 | New Water Cooler | ICAI/AL/OFFICE/01/01/01/01 | 15% | 23,051 | 19,191 | 20,000 | 23,051 | 20,000 | 23,051 | 19,191 | 20,000 | 23,051 | 19,191 |
| 43 | New Chair 30 Qty | ICAI/AL/OFFICE/01/01/01/01 | 15% | 84,000 | 70,000 | 73,500 | 84,000 | 73,500 | 84,000 | 70,000 | 73,500 | 84,000 | 70,000 |
| 44 | New Chair 30 Qty | ICAI/AL/OFFICE/01/01/01/01 | 15% | 70,000 | 59,500 | 62,250 | 70,000 | 62,250 | 70,000 | 59,500 | 62,250 | 70,000 | 59,500 |
| 45 | New Chair 30 Qty | ICAI/AL/OFFICE/01/01/01/01 | 15% | 82,250 | 69,812 | 73,000 | 82,250 | 73,000 | 82,250 | 69,812 | 73,000 | 82,250 | 69,812 |
| 46 | New Chair 30 Qty | ICAI/AL/OFFICE/01/01/01/01 | 15% | 82,250 | 69,812 | 73,000 | 82,250 | 73,000 | 82,250 | 69,812 | 73,000 | 82,250 | 69,812 |
| 47 | 06. Vehicles | | | | | | | | | | | | |
| 48 | Cycle (2x3) | ICAI/AL/OFFICE/GROUND/11/01/01 | 20% | 2,818 | 2,707 | 2,729 | 2,818 | 2,729 | 2,818 | 2,707 | 2,729 | 2,818 | 2,707 |
| 49 | Cycle Hero Gata Cook 503 | ICAI/AL/OFFICE/GROUND/11/01/01 | 20% | 5,083 | 1,815 | 2,310 | 5,083 | 2,310 | 5,083 | 1,815 | 2,310 | 5,083 | 1,815 |
| 50 | 01. Software | | | | | | | | | | | | |
| 51 | Previous Year | | | 37,414,695 | 14,032,523 | 15,324,088 | 38,261,142 | 15,324,088 | 38,261,142 | 14,032,523 | 15,324,088 | 38,261,142 | 14,032,523 |

As Per Our Report of Even Date
For P. Parikh and Associates
Chartered Accountants
Firm's Registration No. 107564M
Mumbai

Chairman
Secretary
Treasurer
CA Himanshu Jaiswal
CA Sohan Nehate
CA Laxminant Lahot

For Jalgaon Branch of WIRC of ICAI
Date - 30-5-2025
Place - Mumbai



LIST OF ALL ADDITIONS (ITEM WISE) DURING THE PERIOD : APRIL 2024 to MARCH 2025

| Sr No. | Assets Name | Voucher Number | Date of Purchase | Name of Supplier/Vendor | Put to use date if different from date of purchase | Quantity/Number | Rate per Unit | Cost of Asset |
|--------------|-----------------------------------|----------------|------------------|--|--|-----------------|----------------|----------------|
| 1 | 3 Computers for Office | W014/24/786/SR | 7/1/2025 | PC World Computers | 7/1/2025 | 3 | 42,091 | 126,272 |
| 2 | Sound System | W014/24/334/SR | 5/7/2024 | New Sound Service | 5/7/2024 | 1 | 17,119 | 17,119 |
| 3 | PA Amplifier Set for Sound System | W014/24/354/SR | 15-7-2024 | New Sound Service | 15-7-2024 | 1 | 10,593 | 10,593 |
| 4 | Ceiling Fans | W014/24/335/SR | 16-7-2024 | Uday Agencies | 16-7-2024 | 10 | 1,864 | 18,645 |
| 5 | Smart Display Board for IT Lab | W014/24/457/SR | 1/8/2024 | SEC. Communication Pvt. Ltd. | 1/8/2024 | 2 | 150,922 | 301,844 |
| 6 | Water Motor | W014/24/976/SR | 19-2-2025 | Pramod Machinery & Hardware | 19-2-2025 | 1 | 16,695 | 16,695 |
| 7 | New Water Cooler | W014/24/809/SR | 18-1-2025 | Shrkrishna Refrigeration & Electricals | | 1 | 37,712 | 37,712 |
| 8 | New Water Filter | W014/24/977/SR | 19-2-2025 | Eureka Forbes Ltd | | 1 | 23,051 | 23,051 |
| 9 | New Chairs 36 Qty | W014/24/995/SR | 29-3-2025 | Shilpa Furniture | | 36 | 2,350 | 84,600 |
| 10 | New Chairs 30 Qty | W014/24/996/SR | 29-3-2025 | Shilpa Furniture | | 30 | 2,350 | 70,500 |
| 11 | New Chairs 35 Qty | W014/24/996/SR | 29-3-2025 | Shilpa Furniture | | 35 | 2,350 | 82,250 |
| 12 | New Chairs 35 Qty | W014/24/997/SR | 29-3-2025 | Shilpa Furniture | | 35 | 2,350 | 82,250 |
| Total | | | | | | | 309,447 | 871,531 |

Total Value should match with Value of Additions in FA Schedule



Annexure-V

Representation by Management of the RC/DCO/Branch

This is to confirm that with respect to books of accounts for FY 2024-25:

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 2024.

Signature


CA Hitesh Agiwal
Chairman
Jalgaon Branch of WIRC of ICAI




CA Laxmikant Lahoti
Treasurer
Jalgaon Branch of WIRC of ICAI

Jalgaon Branch of WIRC of ICAI
 ICAI Bhawan, Plot No 10, Gajanan Colony
 Near LIC Colony, Ring Road, Jalgaon

Balance Sheet
 1-Apr-2024 to 31-Mar-2025

| Liabilities | as at 31-Mar-2025 | Assets | as at 31-Mar-2025 |
|-------------------------------------|-----------------------|--|-----------------------|
| Loans (Liability) | | Capital Account-11 | 14,20,622.59 |
| Current Liabilities-12 | 5,99,985.32 | Reserves & Surplus-1101 | 14,20,622.59 |
| Duties & Taxes-1201 | -97,719.68 | Reserves-110101 | 14,20,622.59 |
| Direct Tax-120101 | -4,500.00 | Fixed Assets-21 | 2,33,41,042.68 |
| Indirect Tax-120102 | 1,02,219.68 | Capital Work In Progress-2103 | 4,04,000.00 |
| Sundry Creditors-1203 | 6,19,905.00 | Capital Work In Progress-Others-210302 | 4,04,000.00 |
| Expenses Payable-Parties-120303 | 6,19,905.00 | Tangible Assets-2101 | 2,29,37,042.68 |
| Provisions-1206 | 77,800.00 | Airconditioner-210103 | 4,47,133.57 |
| Provisions for Expenses-120601 | 77,800.00 | Computer-210109 | 1,68,207.30 |
| Branch / Divisions-13 | 3,02,23,412.57 | Furniture & Fixures-210104 | 5,28,525.86 |
| Inter Head Balances- BS-61 | 3,02,23,412.57 | Land & Building-210101 | 1,88,95,484.00 |
| Inter Head- BS-6101 | 3,02,23,412.57 | Office Equipment-210106 | 29,00,823.66 |
| Building Grant-610104 | 2,24,74,000.00 | Vehicle-210107 | 2,868.29 |
| Capital Grant-610102 | 81,37,947.00 | Investments-22 | 51,31,513.00 |
| Current Account-610117 | -7,75,852.84 | Earmarked Investment-2202 | 51,31,513.00 |
| ITT Centre Grant-610105 | 5,58,750.00 | Earmarked Investment & Others-220202 | 51,31,513.00 |
| Library Grant-610103 | 30,000.00 | Current Assets-23 | 3,22,972.24 |
| Regional Intra-Inter Unit Ac-610127 | -2,01,431.59 | Deposits (Asset)-2301 | 76,174.00 |
| Suspense A/c-14 | | Security Deposit-230101 | 76,174.00 |
| | | Cash-in-hand-2304 | 4,014.48 |
| | | Cash-230401 | 4,014.48 |
| | | Bank Accounts-2305 | 2,09,408.76 |
| | | Bank - Courses-230507 | 39,323.75 |
| | | Bank - Main Account-230501 | 1,70,085.01 |
| | | Other Assets-2306 | 33,375.00 |
| | | TDS Receivable-230606 | 33,375.00 |
| | | Excess of expenditure over income | 6,07,247.38 |
| | | Opening Balance | |
| | | Current Period | 6,07,247.38 |
| Total | 3,08,23,397.89 | Total | 3,08,23,397.89 |

JALGAON BRANCH OF WIRC




 Chairman V. Chairman Secretary, Treasurer



Jalgaon Branch of WIRC of ICAI
ICAI Bhawan, Plot No 10, Gajanan Colony
Near LIC Colony, Ring Road, Jalgaon

Income and Expenditure Statement
1-Apr-2024 to 31-Mar-2025

| Particulars | 1-Apr-2024 to 31-Mar-2025 | Particulars | 1-Apr-2024 to 31-Mar-2025 |
|---|---------------------------|--|---------------------------|
| Purchase Accounts-41 | 9,750.00 | Sales Accounts-31 | |
| Branch Transfer Publication-4102 | 9,750.00 | Direct Incomes-32 | 47,17,849.82 |
| Branch Transfer In-410201 | 9,750.00 | Fees Received-3201 | 19,98,340.00 |
| Direct Expenses-42 | 44,38,264.10 | Class Room Training Income-320104 | 19,98,340.00 |
| Operating Expenses-4204 | 29,01,511.80 | Income Support Services-3204 | 8,01,439.00 |
| Audit Fees-420420 | 55,000.00 | Income Support Services-320401 | 8,01,439.00 |
| Certificate Course Expenses-420404 | 70,339.10 | Inter Head Balances- IE-51 | 7,78,703.84 |
| Class Room Training -ITT-420416 | 5,39,830.81 | Inter Head- IE-5101 | 7,78,703.84 |
| Class Room Training -Orientation-420415 | 3,96,472.35 | BOS Related Grants Grant-510114 | 1,24,453.00 |
| Meeting Expenses-420419 | 20,641.77 | Staff & Admin Exp Grant-510104 | 6,54,250.84 |
| Other Expenses-420423 | 5,63,570.08 | Seminars Participation Fees-3202 | 11,39,366.98 |
| Postage and Telephone-420407 | 7,369.71 | Seminar Income-320201 | 11,39,366.98 |
| Professional Expenses-420413 | 1,37,056.71 | Indirect Incomes-33 | 4,16,484.90 |
| Reading Room Expenses-420424 | 1,04,250.00 | Other Income-3301 | 4,16,484.90 |
| Rent Rates & Taxes-420408 | 5,86,518.00 | Interest Received on Investment-330101 | 3,24,373.00 |
| Repair & Maintenance-420411 | 2,74,696.27 | Other Income-330104 | 92,111.90 |
| Technology Expenses-420406 | 9,575.00 | Excess of expenditure over income | 6,07,247.38 |
| Travelling & Conveyance-420409 | 1,36,192.00 | | |
| Seminar and Programs-4201 | 15,36,752.30 | | |
| CA Day-420103 | 1,06,864.41 | | |
| Seminar Expenses-420101 | 11,67,848.72 | | |
| Seminar Students Exp-420102 | 2,24,145.17 | | |
| Sports & Tournament-420105 | 16,094.00 | | |
| Yoga Day-420104 | 21,800.00 | | |
| Indirect Expenses-43 | 12,93,568.00 | | |
| Depreciation-4301 | 12,93,568.00 | | |
| Depreciation-Tangible Assets-430101 | 12,93,568.00 | | |
| Total | 57,41,582.10 | Total | 57,41,582.10 |

JALGAON BRANCH OF WIRC

Chairman V. Chairman Secretary/Treasurer



Jalgaon Branch of WIRC of ICAI
ICAI Bhawan, Plot No 10, Gajanan Colony
Near LIC Colony, Ring Road, Jalgaon

Trial Balance
1-Apr-2024 to 31-Mar-2025

Page 1

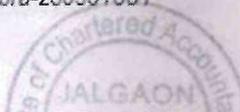
| Particulars | Opening Balance | | Closing Balance | |
|--|---------------------|---------------------|---------------------|---------------------|
| | Debit | Credit | Debit | Credit |
| Capital Account-11 | 47,01,932.44 | 33,53,369.90 | 47,01,932.44 | 32,81,309.85 |
| Reserves & Surplus-1101 | 47,01,932.44 | 33,53,369.90 | 47,01,932.44 | 32,81,309.85 |
| Reserves-110101 | 47,01,932.44 | 33,53,369.90 | 47,01,932.44 | 32,81,309.85 |
| General Reserve-110101004 | 47,01,932.44 | | 47,01,932.44 | |
| W014-General Reserve-110101004 | 47,01,932.44 | | 47,01,932.44 | |
| Other Reserves-110101005 | | 33,53,369.90 | | 32,81,309.85 |
| W014-Other Reserves-110101005 | | 33,53,369.90 | | 32,81,309.85 |
| Current Liabilities-12 | 1,90,359.10 | 9,18,930.46 | 1,02,219.68 | 7,02,205.00 |
| Duties & Taxes-1201 | 1,90,359.10 | 1,20,863.46 | 1,02,219.68 | 4,500.00 |
| Direct Tax-120101 | | 17,352.00 | | 4,500.00 |
| TDS on Contractor-120101004 | | 17,352.00 | | |
| W014 -TDS on Contractor-120101004 | | 17,352.00 | | |
| TDS on Professional-120101002 | | | | 4,500.00 |
| W014-TDS on Professional-120101002 | | | | 4,500.00 |
| Indirect Tax-120102 | 1,90,359.10 | 1,03,511.46 | 1,02,219.68 | |
| Input GST-120102010 | 1,90,359.10 | 40,501.07 | 1,02,219.68 | |
| W014-Common Input CGST-120102010 | 95,179.55 | | 33,186.42 | |
| W014-Common Input IGST-120102010 | | | | |
| W014-Common Input SGST-120102010 | 95,179.55 | | 33,186.42 | |
| W014-Eligible Input CGST-120102010 | | 16,012.80 | 17,923.42 | |
| W014-Eligible Input SGST-120102010 | | 16,012.81 | 17,923.42 | |
| W014-Ineligible Input CGST-120102010 | | | | |
| W014-Ineligible Input SGST-120102010 | | | | |
| W014-Input CGST RCM-120102010 | | 4,237.73 | | |
| W014-Input SGST RCM-120102010 | | 4,237.73 | | |
| Output GST-120102011 | | 63,010.39 | | |
| W014-Output CGST-120102011 | | 1,250.38 | | |
| W014-Output CGST RCM-120102011 | | 5,400.87 | | |
| W014-Output IGST-120102011 | | 49,707.90 | | |
| W014-Output SGST-120102011 | | 1,250.37 | | |
| W014-Output SGST RCM-120102011 | | 5,400.87 | | |
| Sundry Creditors-1203 | | 7,03,997.00 | | 6,19,905.00 |
| Expenses Payable-Parties-120303 | | 7,03,997.00 | | 6,19,905.00 |
| Party Control A/c-120303001 | | 7,03,997.00 | | 6,19,905.00 |
| W014-77 Sports-120303001 | | | | |
| W014-Aayushman Diagnostics-120303001 | | | | |
| W014-Abhinandan Traders-120303001 | | | | |
| W014-Anand Jewellers-120303001 | | | | |
| W014-Anand Traders-120303001 | | | | |
| W014-Ashok M. Dahad-120303001 | | | | |
| W014-Bharat Sanchar Nigam Ltd. Jalgaon-120303001 | | 564.00 | | 564.00 |
| W014-Birla Pipes-120303001 | | | | |
| W014-CA Kaushal Jain-120303001 | | | | |
| W014-CA Mukesh Agrawal-120303001 | | | | |
| W014-CA Priya Rathi-120303001 | | | | |
| W014-CA Trupti Rathi-120303001 | | | | |
| W014-Chhaya Rangit Photo-120303001 | | | | |
| W014-Creative Business Systems-120303001 | | | | |
| W014-Dinesh Tatiya 01-120303001 | | 2,02,480.00 | | |
| W014-Divya Agencies Jalgaon-120303001 | | | | |
| W014-Eureka Forbes-120303001 | | | | 27,200.00 |
| W014-Gajrai Newspapers-120303001 | | | | |
| Carried Over | 48,92,291.54 | 42,72,300.36 | 48,04,152.12 | 39,83,514.85 |



| Particulars | Opening Balance | | Closing Balance | |
|--|-----------------|--------------|-----------------|--------------|
| | Debit | Credit | Debit | Credit |
| Brought Forward | 48,92,291.54 | 42,72,300.36 | 48,04,152.12 | 39,83,514.85 |
| W014-Gandhi Research & Foundation-120303001 | | | | |
| W014-Ganesh Enterprises-120303001 | | | | |
| W014-Ganpati Craft-120303001 | | | | |
| W014-Gaurai Gram Udyog-120303001 | | | | |
| W014-Gopal Stationery Mart-120303001 | | | | |
| W014-Govind Kelle Foods Pvt.Ltd. Jalgaon-120303001 | | | | |
| W014-Guru Kripa Caterers-120303001 | | | | 21,790.00 |
| W014-Hotel K. P. Pride-120303001 | | | | |
| W014-Hotel Shri Sairam Regency-120303001 | | | | |
| W014-Hotel Silver Palace-120303001 | | | | |
| W014-Indu Computers-120303001 | | | | |
| W014-Jai Bharat Services-120303001 | | | | |
| W014-Jal. Dist. Urban Co-op Banks Asso. Ltd. Jalgaon-120303001 | | | | |
| W014-J.D.T.P.A. JALGAON-120303001 | | | | |
| W014-Joshi Caterers-120303001 | | | | |
| W014-Karan Multi Services-120303001 | | | | |
| W014-Manoj Arts-120303001 | | | | |
| W014-Mighty Decoraters-120303001 | | | | |
| W014-M M Stores-120303001 | | | | |
| W014-Mr. Deepak Dayama-120303001 | | | | |
| W014-Mr. Vijay Shelke-120303001 | | | | |
| W014-Narayan Electric Stores-120303001 | | | | |
| W014-New Bombay Radio Jalgaon-120303001 | | | | |
| W014-New Sound Service Jalgaon-120303001 | | | | |
| W014-Pcworld Computer-120303001 | | | | 29,400.00 |
| W014-Pramod Machinery & Hardware-120303001 | | | | 19,700.00 |
| W014-Prit Jain-120303001 | | | | |
| W014-Rajeshree Fire & Safety Services-120303001 | | | | |
| W014-Rapid Labour Services-120303001 | | | | |
| W014-RSVA & Co.-120303001 | | 45,000.00 | | 45,000.00 |
| W014-Sanmitra printing press-120303001 | | | | |
| W014-Satyam Agencies-120303001 | | | | |
| W014-Satyam Books & Stationery Pens-120303001 | | | | |
| W014-SEC Communication Pvt. Ltd.-120303001 | | | | |
| W014-Shilpa Traders-120303001 | | | | 3,77,126.00 |
| W014-Shiva Services-120303001 | | | | |
| W014-Shree Electrical And Submersible Pumps-120303001 | | | | |
| W014-Shrikrishna Refrigeration & Electricals-120303001 | | | | |
| W014-Shubham Agencies-120303001 | | 23,600.00 | | 15,600.00 |
| W014-Siddhi Enterprises-120303001 | | | | |
| W014-S S Dhamne & Co.Chalisgaon-120303001 | | | | |
| W014-Sulekhan stationery Showroom-120303001 | | | | |
| W014-Sunny Garments-120303001 | | | | |
| W014-SYONA TECHNO SOLUTIONS-120303001 | | 4,04,584.00 | | 83,525.00 |
| W014-Taparia's Ply Mall-120303001 | | | | |
| W014-TECH VISIONS-120303001 | | 27,769.00 | | |
| W014-Tushar Chothani-120303001 | | | | |
| W014-Tushar Jadhav-120303001 | | | | |
| W014-Uday Agencies-120303001 | | | | |
| W014-Vishwakarma travels jalgaon-120303001 | | | | |
| Expenses Payable-Staff-120301 | | | | |
| Staff Control A/c- DCO/RCs/BR-120301002 | | | | |
| W014-Mrs. Shweta Dixit-120301002 | | | | |
| W014-Mr. Vinod Jadhav-120301002 | | | | |
| W014-Sachin Shedge-120301002 | | | | |
| Carried Over | 48,92,291.54 | 42,72,300.36 | 48,04,152.12 | 39,83,514.85 |



| Particulars | Opening Balance | | Closing Balance | |
|---|-----------------------|---------------------|-----------------------|---------------------|
| | Debit | Credit | Debit | Credit |
| Brought Forward | 48,92,291.54 | 42,72,300.36 | 48,04,162.12 | 39,83,514.85 |
| Provisions-1206 | | 94,070.00 | | 77,800.00 |
| Provisions for Expenses-120601 | | 94,070.00 | | 77,800.00 |
| Provision for Expenses - Non-Capital Items-120601002 | | 94,070.00 | | 77,800.00 |
| W014-Provision for Expenses - Non-Capital Items-120601002 | | 94,070.00 | | 77,800.00 |
| Fixed Assets-21 | 2,34,34,165.22 | | 2,33,41,042.68 | |
| Capital Work In Progress-2103 | | | 4,04,000.00 | |
| Capital Work In Progress-Others-210302 | | | 4,04,000.00 | |
| Other Capital item WIP Account-210302001 | | | 4,04,000.00 | |
| W014-Other Capital item WIP Account-210302001 | | | 4,04,000.00 | |
| Tangible Assets-2101 | 2,34,34,165.22 | | 2,29,37,042.68 | |
| Airconditioner-210103 | 5,18,981.57 | | 4,41,133.57 | |
| Airconditioner-210103001 | 5,18,981.57 | | 4,41,133.57 | |
| W014-Airconditioner-210103001 | 5,18,981.57 | | 4,41,133.57 | |
| Computer-210109 | 89,904.50 | | 1,68,207.30 | |
| Computer-210109001 | 89,904.50 | | 1,68,207.30 | |
| W014-Computer-210109001 | 89,904.50 | | 1,68,207.30 | |
| Furniture & Fixures-210104 | 5,87,417.86 | | 5,28,525.86 | |
| Furniture & Fixures-210104001 | 5,87,417.86 | | 5,28,525.86 | |
| W014-Furniture & Fixures-210104001 | 5,87,417.86 | | 5,28,525.86 | |
| Land & Building-210101 | 1,96,79,411.00 | | 1,88,95,484.00 | |
| Building-210101003 | 1,56,78,535.00 | | 1,48,94,608.00 | |
| W014-Building-210101003 | 1,56,78,535.00 | | 1,48,94,608.00 | |
| Land- Freehold-210101002 | 40,00,876.00 | | 40,00,876.00 | |
| W014-Land- Freehold-210101002 | 40,00,876.00 | | 40,00,876.00 | |
| Office Equipment-210106 | 25,54,865.00 | | 29,00,823.66 | |
| Office Equipment-210106001 | 25,54,865.00 | | 29,00,823.66 | |
| W014-Office Equipment-210106001 | 25,54,865.00 | | 29,00,823.66 | |
| Vehicle-210107 | 3,585.29 | | 2,868.29 | |
| Vehicle-210107001 | 3,585.29 | | 2,868.29 | |
| W014-Vehicle-210107001 | 3,585.29 | | 2,868.29 | |
| Investments-22 | 26,37,259.05 | | 51,31,513.00 | |
| Earmarked Investment-2202 | 26,37,259.05 | | 51,31,513.00 | |
| Earmarked Investment & Others-220202 | 26,37,259.05 | | 51,31,513.00 | |
| Other Earmarked Fund Inv-220202001 | 26,37,259.05 | | 51,31,513.00 | |
| W014-Other Earmarked Fund Inv-220202001 | 26,37,259.05 | | 51,31,513.00 | |
| Current Assets-23 | 3,95,338.15 | 1,40,000.00 | 4,62,972.24 | 1,40,000.00 |
| Deposits (Asset)-2301 | 76,174.00 | | 76,174.00 | |
| Security Deposit-230101 | 76,174.00 | | 76,174.00 | |
| Receivable-Security Deposit-230101001 | 76,174.00 | | 76,174.00 | |
| W014-Receivable-Security Deposit-230101001 | 76,174.00 | | 76,174.00 | |
| Sundry Debtors-2303 | 1,40,000.00 | 1,40,000.00 | 1,40,000.00 | 1,40,000.00 |
| Receivables-230301 | 1,40,000.00 | 1,40,000.00 | 1,40,000.00 | 1,40,000.00 |
| Customer A/c - Orientation-230301006 | 1,40,000.00 | 1,40,000.00 | 1,40,000.00 | 1,40,000.00 |
| W014-O.T.B.No-34-230301006 | 1,40,000.00 | | 1,40,000.00 | |
| W014-O.T.B.No-35-230301006 | | 1,40,000.00 | | 1,40,000.00 |
| Customer A/c - Seminar Members-230301001 | | | | |
| W014-A.I.Kothari & Associates-230301001 | | | | |
| W014-Anil Shah & Co.-230301001 | | | | |
| W014-Badale Mahale Lanke & Co.-230301001 | | | | |
| W014-CA Aashish Kabra-230301001 | | | | |
| W014-CA Atish Laddha-230301001 | | | | |
| W014-CA H. N. Jain-230301001 | | | | |
| W014-CA Jayesh Lalwani-230301001 | | | | |
| W014-CA K K Kabra-230301001 | | | | |
| Carried Over | 3,13,59,053.96 | 44,12,300.36 | 3,37,39,680.04 | 41,23,514.85 |



Jalgaon Branch of WIRC of ICAI

Trial Balance : 1-Apr-2024 to 31-Mar-2025

| Particulars | Opening Balance | | Closing Balance | |
|--|-----------------------|---------------------|-----------------------|---------------------|
| | Debit | Credit | Debit | Credit |
| Brought Forward | 3,13,59,053.96 | 44,12,300.36 | 3,37,39,680.04 | 41,23,514.85 |
| W014-CA Nitin Zawar-230301001 | | | | |
| W014-CA N S Doshi-230301001 | | | | |
| W014-CA Pankaj Zawar-230301001 | | | | |
| W014-CA Siddharth Jain-230301001 | | | | |
| W014-CA Sohan Chopade-230301001 | | | | |
| W014-CA Vipin Shah-230301001 | | | | |
| W014-CA Virendra Firke-230301001 | | | | |
| W014-Customer Account Seminar Members-230301001 | | | | |
| W014-Doshi & Dhore-230301001 | | | | |
| W014-G. P. Jain & Associates-230301001 | | | | |
| W014-JAGR and Co. CA LLP-230301001 | | | | |
| W014-J B Agrawal & Co-230301001 | | | | |
| W014-Joglekar & Nandarshi-230301001 | | | | |
| W014-Kasat Tolla Achaliya & Associates-230301001 | | | | |
| W014-Kawdia Parkh & Associats-230301001 | | | | |
| W014-Kolte & Associates-230301001 | | | | |
| W014-Magan N. Patil & Co.-230301001 | | | | |
| W014-Mahavir M. Jain & Associates-230301001 | | | | |
| W014-Malpani Agrawal & Associates-230301001 | | | | |
| W014-Manish Gurudasani and Associates-230301001 | | | | |
| W014-NPSR & Associatess-230301001 | | | | |
| W014-Phulfagar Lodha & Co.-230301001 | | | | |
| W014-Ratan Chandak & Co.-230301001 | | | | |
| W014-R N Khairnar & Co.-230301001 | | | | |
| W014-R R Kabra & Birta-230301001 | | | | |
| W014-S A A I & Company-230301001 | | | | |
| W014-S. R. Maniyar & Co.-230301001 | | | | |
| W014-S. S. Lodha & Associates-230301001 | | | | |
| Customer A/c - Seminar Non members-230301003 | | | | |
| W014-Customer A/c - Seminar Non Members-230301003 | | | | |
| W014-Sharp Aarth Company LLP-230301003 | | | | |
| Customer A/c - Seminar Students-230301002 | | | | |
| W014-Customer A/c - Seminar Students-230301002 | | | | |
| Cash-in-hand-2304 | 41,237.48 | | 4,014.48 | |
| Cash-230401 | 41,237.48 | | 4,014.48 | |
| Cash In Hand-230401001 | 41,237.48 | | 4,014.48 | |
| W014-Cash In Hand-230401001 | 41,237.48 | | 4,014.48 | |
| Bank Accounts-2305 | 1,12,800.67 | | 2,09,408.76 | |
| Bank - Courses-230507 | 23,292.75 | | 39,323.75 | |
| Bank - GMCS-230507001 | 10,057.85 | | 10,209.85 | |
| W014-Axis Bank (GMCS-1) 913010057027540-230507001 | 10,057.85 | | 10,209.85 | |
| Bank - ITT Branches-230507002 | 7,229.00 | | 28,393.00 | |
| W014-Axis Bank (ITT) 913010057200240-230507002 | 7,229.00 | | 28,393.00 | |
| Bank - Orientation Branches-230507003 | 6,005.90 | | 720.90 | |
| W014-Axis Bank (OT) 913010057033765-230507003 | 6,005.90 | | 720.90 | |
| Bank - Main Account-230501 | 89,507.92 | | 1,70,085.01 | |
| Bank - Main Account-230501001 | 89,507.92 | | 1,70,085.01 | |
| W014-Axis Bank 913010057027579-230501001 | 53,026.55 | | 1,22,748.94 | |
| W014-Bank Axis Bank A/c No.913010057293307-230501001 | 21,724.00 | | 21,724.00 | |
| W014-Union Bank of India 341602010204443-230501001 | | | 5,606.82 | |
| W014-United Bank of India 1676010004343-230501001 | 14,757.37 | | 20,006.25 | |

Carried Over



3,13,59,053.96

44,12,300.36

3,37,39,680.04

41,23,514.85



Jalgaon Branch of WIRC of ICAI

Trial Balance : 1-Apr-2024 to 31-Mar-2025

| Particulars | Opening Balance | | Closing Balance | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | Debit | Credit | Debit | Credit |
| Brought Forward | 3,13,59,053.96 | 44,12,300.36 | 3,37,39,680.04 | 41,23,514.85 |
| Other Assets-2306 | 25,126.00 | | 33,375.00 | |
| Other Receivable-230603 | | | | |
| Electronic Credit GST-230603012 | | | | |
| W014-Electronic Credit CGST-230603012 | | | | |
| W014-Electronic Credit SGST-230603012 | | | | |
| Electronic Liability GST-230603011 | | | | |
| W014-Electronic Liability CGST-230603011 | | | | |
| W014-Electronic Liability IGST-230603011 | | | | |
| W014-Electronic Liability SGST-230603011 | | | | |
| TDS Receivable-230606 | 25,126.00 | | 33,375.00 | |
| TDS Receivable Income Tax-230606002 | 25,126.00 | | 33,375.00 | |
| W014-TDS Receivable Account-2023-24-230606002 | 25,126.00 | | | |
| W014-TDS Receivable Account-2024-25-230606002 | | | | |
| | | | 33,375.00 | |
| Branch / Divisions-13 | 22,32,886.82 | 2,91,79,640.42 | 11,16,751.84 | 3,13,40,164.41 |
| Inter Head Balances- BS-61 | 22,32,886.82 | 2,91,79,640.42 | 11,16,751.84 | 3,13,40,164.41 |
| Inter Head- BS-6101 | 22,32,886.82 | 2,91,79,640.42 | 11,16,751.84 | 3,13,40,164.41 |
| Building Grant-610104 | | 2,24,74,000.00 | | 2,24,74,000.00 |
| Building Grant-Jalgaon of WIRC-610104113 | | 2,24,74,000.00 | | 2,24,74,000.00 |
| W014-Building Grant-Jalgaon of WIRC-610104113 | | 2,24,74,000.00 | | 2,24,74,000.00 |
| Capital Grant-610102 | | 58,56,099.00 | | 81,37,947.00 |
| Capital Grant-Jalgaon of WIRC-610102113 | | 58,56,099.00 | | 81,37,947.00 |
| W014-Capital Grant-Jalgaon of WIRC-610102113 | | 58,56,099.00 | | 81,37,947.00 |
| Current Account-610117 | 18,91,987.82 | | 7,75,852.84 | |
| Current Account-Delhi DCO-610117002 | 3,91,680.96 | | 1.02 | |
| W014-Current Account-Delhi DCO-610117002 | 3,91,680.96 | | 1.02 | |
| Current Account-Jalgaon of WIRC-610117113 | 15,00,306.86 | | 7,75,851.82 | |
| W014-Current Account-Grants-610117113 | 3,53,245.00 | | 3,53,245.00 | |
| W014-Current Account-Jalgaon of WIRC-610117113 | 11,47,061.86 | | 4,22,606.82 | |
| Current Account-WIRC-610117100 | | | | |
| W014-Current Account-WIRC-610117100 | | | | |
| ITT Centre Grant-610105 | | 5,58,750.00 | | 5,58,750.00 |
| ITT Centre Grant-Jalgaon of WIRC-610105113 | | 5,58,750.00 | | 5,58,750.00 |
| W014-ITT Centre Grant-Jalgaon of WIRC-610105113 | | 5,58,750.00 | | 5,58,750.00 |
| Library Grant-610103 | | | | 30,000.00 |
| Library Grant-Jalgaon of WIRC-610103113 | | | | 30,000.00 |
| W014-Library Grant-Jalgaon of WIRC-610103113 | | | | 30,000.00 |
| Regional Intra-Inter Unit A/c-610127 | 3,40,899.00 | 2,90,791.42 | 3,40,899.00 | 1,39,467.41 |
| Regional Intra-Inter Unit A/c-610127001 | 3,40,899.00 | 2,90,791.42 | 3,40,899.00 | 1,39,467.41 |
| W014-Aurangabad Branch of WIRC of ICAI-610127001 | | | | |
| W014-Intra-Inter Unit-Mumbai DCO-610127001 | | | | |
| W014-Intra-Inter Unit-WIRC-610127001 | | 2,90,791.42 | | 1,39,467.41 |
| W014-Nashik Branch of WIRC of ICAI-610127001 | 3,40,899.00 | | 3,40,899.00 | |
| Purchase Accounts-41 | | | 9,750.00 | |
| Branch Transfer Publication-4102 | | | 9,750.00 | |
| Branch Transfer In-410201 | | | 9,750.00 | |
| BR transfer In - RC publication-410201023 | | | 9,750.00 | |
| W014-BR transfer In - RC publication-410201023 | | | 9,750.00 | |
| Direct Incomes-32 | | | | 47,17,849.82 |
| Fees Received-3201 | | | | 19,98,340.00 |
| Class Room Training Income-320104 | | | | 19,98,340.00 |
| ITT Fees - Branches-320104002 | | | | 6,33,750.00 |
| W014-ITT Fees - Branches-320104002 | | | | 6,33,750.00 |
| Orientation Fees- Branches-320104001 | | | | 8,84,000.00 |
| W014-Orientation Fees- Branches-320104001 | | | | 8,84,000.00 |
| Carried Over | 3,35,91,940.78 | 3,35,91,940.78 | 3,48,66,181.88 | 4,01,81,529.08 |



Jalgaon Branch of WIRC of ICAI

Trial Balance : 1-Apr-2024 to 31-Mar-2025

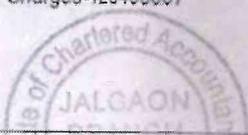
| Particulars | Opening Balance | | Closing Balance | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | Debit | Credit | Debit | Credit |
| Brought Forward | 3,35,91,940.78 | 3,35,91,940.78 | 3,48,66,181.88 | 4,01,81,529.08 |
| Reading room income-320104006 | | | | 4,80,590.00 |
| W014-Reading room income-320104006 | | | | 4,80,590.00 |
| Income Support Services-3204 | | | | 8,01,439.00 |
| Income Support Services-320401 | | | | 8,01,439.00 |
| Income Support Services-Jalgaon of WIRC-320401114 | | | | 8,01,439.00 |
| W014-Income Support Services-Jalgaon of WIRC-320401114 | | | | 8,01,439.00 |
| Inter Head Balances- IE-51 | | | | 7,78,703.84 |
| Inter Head- IE-5101 | | | | 7,78,703.84 |
| BOS Related Grants Grant-510114 | | | | 1,24,453.00 |
| BOS Grant- Jalgaon of WIRC-510114113 | | | | 1,24,453.00 |
| W014-BOS Grant- Jalgaon of WIRC-510114113 | | | | 1,24,453.00 |
| Staff & Admin Exp Grant-510104 | | | | 6,54,250.84 |
| Staff & Admin Exp Grant-Jalgaon of WIRC-510104113 | | | | 6,54,250.84 |
| W014-Staff & Admin Exp Grant-Jalgaon of WIRC-510104113 | | | | 6,54,250.84 |
| Seminars Participation Fees-3202 | | | | 11,39,366.98 |
| Seminar Income-320201 | | | | 11,39,366.98 |
| Seminar income- Members-320201001 | | | | 9,96,847.78 |
| W014-Seminar Income- Members-320201001 | | | | 9,96,847.78 |
| Seminar Income- Non Members-320201003 | | | | 65,032.20 |
| W014-Seminar Income- Non Members-320201003 | | | | 65,032.20 |
| W014-Sponsorship Income-320201003 | | | | 1,600.00 |
| W014-Sponsorship Income-RCM-320201003 | | | | 63,432.20 |
| Seminar income- Students-320201002 | | | | 77,487.00 |
| W014-Seminar Income- Students-320201002 | | | | 77,487.00 |
| Direct Expenses-42 | | | 44,38,265.01 | 0.91 |
| Operating Expenses-4204 | | | 29,01,512.71 | 0.91 |
| Audit Fees-420420 | | | 55,000.00 | |
| Audit fees- Statutory-420420001 | | | 55,000.00 | |
| W014-Audit fees- Statutory-420420001 | | | 55,000.00 | |
| Certificate Course Expenses-420404 | | | 70,339.10 | |
| Certificate Course- Catering charges-420404005 | | | 46,079.58 | |
| W014-Certificate Course- Catering charges-420404005 | | | 46,079.58 | |
| Certificate Course - Misc expenses-420404012 | | | 3,763.00 | |
| W014-Certificate Course - Misc expenses-420404012 | | | 3,763.00 | |
| Certificate Course -Photo/Video-420404009 | | | 300.00 | |
| W014-Certificate Course -Photo/Video-420404009 | | | 300.00 | |
| Certificate Course- Print & St.-420404001 | | | 15,796.52 | |
| W014-Certificate Course- Print & St.-420404001 | | | 15,796.52 | |
| Certificate Course- Stay Charges-420404004 | | | 4,400.00 | |
| W014-Certificate Course- Stay Charges-420404004 | | | 4,400.00 | |
| Class Room Training - ITT-420416 | | | 5,39,830.81 | |
| ITT- Catering charges-420416005 | | | 2,19,000.00 | |
| W014-ITT- Catering charges-420416005 | | | 2,19,000.00 | |
| ITT - Faculty Honorarium-420416002 | | | 3,03,000.00 | |
| W014-ITT - Faculty Honorarium-420416002 | | | 3,03,000.00 | |
| ITT - Misc Expenses-420416013 | | | 15,652.00 | |
| W014-ITT - Misc Expenses-420416013 | | | 15,652.00 | |
| ITT- Print & St.-420416001 | | | 2,178.81 | |
| W014-ITT- Print & St.-420416001 | | | 2,178.81 | |
| Class Room Training - Orientation-420415 | | | 3,96,472.35 | |
| Orientation - Catering charges-420415005 | | | 2,07,000.00 | |
| W014-Orientation - Catering charges-420415005 | | | 2,07,000.00 | |
| Orientation- Honorarium-420415002 | | | 1,83,000.00 | |
| W014-Orientation- Honorarium-420415002 | | | 1,83,000.00 | |
| Carried Over | 3,35,91,940.78 | 3,35,91,940.78 | 3,93,04,446.89 | 4,01,81,529.99 |



Jalgaon Branch of WIRC of ICAI

Trial Balance : 1-Apr-2024 to 31-Mar-2025

| Particulars | Opening Balance | | Closing Balance | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| | Debit | Credit | Debit | Credit |
| Brought Forward | 3,35,91,940.78 | 3,35,91,940.78 | 3,93,04,446.89 | 4,01,81,529.99 |
| Orientation - Misc Expenses-420415013 | | | 6,107.00 | |
| W014 -Orientation - Misc Expenses-420415013 | | | 6,107.00 | |
| Orientation- Print & St.-420415001 | | | 365.35 | |
| W014-Orientation- Print & St.-420415001 | | | 365.35 | |
| Meeting Expenses-420419 | | | 20,641.77 | |
| Meeting- Catering charges-420419004 | | | 406.77 | |
| W014-Meeting- Catering charges-420419004 | | | 406.77 | |
| Meeting -Misc expenses-420419008 | | | 19,127.00 | |
| W014-Meeting -Misc expenses-420419008 | | | 19,127.00 | |
| Meeting -Photo/Video charges-420419005 | | | 500.00 | |
| W014 -Meeting -Photo/Video Charges-420419005 | | | 500.00 | |
| Meeting- Print & St.-420419001 | | | 608.00 | |
| W014-Meeting- Print & St.-420419001 | | | 608.00 | |
| Other Expenses-420423 | | | 5,63,570.99 | 0.91 |
| Bank Commission-420423004 | | | 437.91 | |
| W014-Bank Commission-420423004 | | | 437.91 | |
| Cricket tournament expenses-420423024 | | | 1,10,772.00 | |
| W014-Cricket tournament expenses -420423024 | | | 1,10,772.00 | |
| GST Expense-420423029 | | | 1,54,757.39 | |
| W014-CGST Expense-420423029 | | | 76,028.81 | |
| W014-IGST Expense-420423029 | | | 2,699.78 | |
| W014-SGST Expense-420423029 | | | 76,028.80 | |
| Interest Expenses-420423036 | | | 108.00 | |
| W014-Interest Expenses on TDS-420423036 | | | 108.00 | |
| Misc Exp-420423017 | | | 1.91 | 0.91 |
| W014-Misc Exp-420423017 | | | | 0.91 |
| W014-Round Off-420423017 | | | 1.91 | |
| Office Exp-420423016 | | | 2,59,411.28 | |
| W014 -Office Exp-420423016 | | | 2,59,411.28 | |
| Prior Period Exp-420423007 | | | 14,000.00 | |
| W014-Prior Period Exp-420423007 | | | 14,000.00 | |
| Student Association Other Expense-420423027 | | | 22,916.50 | |
| W014-Student Association Other Expense-420423027 | | | 22,916.50 | |
| Student Association-Seminar-420423026 | | | | |
| W014-Student Association-Seminar-420423026 | | | | |
| Transportation charges (FRIEGHT)-420423012 | | | 1,166.00 | |
| W014-Transportation charges (FRIEGHT)-420423012 | | | 1,166.00 | |
| Postage and Telephone-420407 | | | 7,369.71 | |
| Postage & telegram-420407001 | | | 1,770.00 | |
| W014 -Postage & Telegram-420407001 | | | 1,770.00 | |
| Telephone Expenses-420407002 | | | 5,599.71 | |
| W014-Telephone Expenses-420407002 | | | 5,599.71 | |
| Professional Expenses-420413 | | | 1,37,056.71 | |
| Manpower & others services-420413002 | | | 1,37,056.71 | |
| W014-Manpower & others services(contract)-420413002 | | | 1,37,056.71 | |
| Reading Room Expenses-420424 | | | 1,04,250.00 | |
| Reading Room - Misc Expenses-420424013 | | | 1,04,250.00 | |
| W014-Reading Room - Misc Expenses-420424013 | | | 1,04,250.00 | |
| Rent Rates & Taxes-420408 | | | 5,86,518.00 | |
| Electricity Charges-420408009 | | | 4,13,270.00 | |
| W014-Electricity Charges-420408009 | | | 4,13,270.00 | |
| Petrol & Deisel Charges-420408007 | | | 8,500.00 | |
| W014-Petrol & Deisel Charges-420408007 | | | 8,500.00 | |
| Carried Over | 3,35,91,940.78 | 3,35,91,940.78 | 3,93,04,446.89 | 4,01,81,529.99 |



Jalgaon Branch of WIRC of ICAI

Trial Balance : 1-Apr-2024 to 31-Mar-2025

| Particulars | Opening Balance | | Closing Balance | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| | Debit | Credit | Debit | Credit |
| Brought Forward | 3,35,91,940.78 | 3,35,91,940.78 | 3,93,04,446.89 | 4,01,81,529.99 |
| Taxes-420408002 | | | 1,64,748.00 | |
| W014-Taxes-420408002 | | | 1,64,748.00 | |
| Repair & Maintenance-420411 | | | 2,74,696.27 | |
| Repairs & Maintenance-420411002 | | | 43,996.27 | |
| W014 -Repairs & Maintenance-420411002 | | | 43,996.27 | |
| Security Arrangements-420411001 | | | 2,30,700.00 | |
| W014 -Security Arrangements-420411001 | | | 2,30,700.00 | |
| Technology Expenses-420406 | | | 9,575.00 | |
| Website dev & maint charges-420406003 | | | 9,575.00 | |
| W014-Website dev & maint charges-420406003 | | | 9,575.00 | |
| Travelling & Conveyance-420409 | | | 1,36,192.00 | |
| General Conveyance- Others-420409009 | | | 1,36,192.00 | |
| W014 -General Conveyance- Others-420409009 | | | 1,36,192.00 | |
| Seminar and Programs-4201 | | | 15,36,752.30 | |
| CA Day-420103 | | | 1,06,864.41 | |
| CA Day -Catering Charges-420103005 | | | 364.41 | |
| W014 -CA Day -Catering Charges-420103005 | | | 364.41 | |
| CA Day -Misc Expenses-420103013 | | | 700.00 | |
| W014-CA Day -Misc expenses-420103013 | | | 700.00 | |
| CA Day -Photo/Video-420103009 | | | 2,700.00 | |
| W014-CA Day -Photo/Video-420103009 | | | 2,700.00 | |
| CA Day -Printing and Stationery-420103001 | | | 1,03,100.00 | |
| W014-CA Day -Printing and Stationery-420103001 | | | 1,03,100.00 | |
| Seminar Expenses-420101 | | | 11,67,848.72 | |
| Seminar - Catering Charges-420101005 | | | 5,09,015.01 | |
| W014 -Seminar -Catering Charges-420101005 | | | 5,09,015.01 | |
| Seminar - Conveyance-420101008 | | | 3,000.00 | |
| W014-Seminar - Conveyance-420101008 | | | 3,000.00 | |
| Seminar -Mementos-420101010 | | | 68,105.75 | |
| W014 -Seminar -Mementos-420101010 | | | 68,105.75 | |
| Seminar -Misc expenses-420101013 | | | 1,08,711.00 | |
| W014 -Seminar -Misc Expenses-420101013 | | | 1,08,711.00 | |
| Seminar -Photo/Video-420101009 | | | 39,590.00 | |
| W014 -Seminar -Photo/Video-420101009 | | | 39,590.00 | |
| Seminar - Printing and Stationery-420101001 | | | 1,93,528.96 | |
| W014-Seminar - Printing and Stationery-420101001 | | | 1,93,528.96 | |
| Seminar - Stay Charges-420101004 | | | 39,160.00 | |
| W014 -Seminar - Stay Charges-420101004 | | | 39,160.00 | |
| Seminar - Travel Air/Rail-420101006 | | | 1,53,935.00 | |
| W014 -Seminar - Travel Air/Rail-420101006 | | | 1,53,935.00 | |
| Seminar - Travel Car-420101007 | | | 52,803.00 | |
| W014 -Seminar - Travel Car-420101007 | | | 52,803.00 | |
| Seminar Students Exp-420102 | | | 2,24,145.17 | |
| Seminar Students -Catering charges-420102005 | | | 54,677.96 | |
| W014-Seminar Students -Catering charges-420102005 | | | 54,677.96 | |
| Seminar Students -Faculty Honorarium-420102002 | | | 65,000.00 | |
| W014-Seminar Students -Faculty Honorarium-420102002 | | | 65,000.00 | |
| Seminar Students -Mementos-420102010 | | | 9,050.00 | |
| W014-Seminar Students -Mementos-420102010 | | | 9,050.00 | |
| Seminar Students -Misc expenses-420102013 | | | 7,002.21 | |
| W014-Seminar Students -Misc expenses-420102013 | | | 7,002.21 | |
| Seminar Students -Photo/Video-420102009 | | | 10,020.00 | |
| W014-Seminar Students -Photo/Video-420102009 | | | 10,020.00 | |
| Carried Over | 3,35,91,940.78 | 3,35,91,940.78 | 3,93,04,446.89 | 4,01,81,529.99 |



| Particulars | Opening Balance | | Closing Balance | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | Debit | Credit | Debit | Credit |
| Brought Forward | 3,35,91,940.78 | 3,35,91,940.78 | 3,93,04,446.89 | 4,01,81,529.99 |
| Seminar Students -Printing and Stationery-420102001 | | | 18,920.00 | |
| W014-Seminar Students -Printing and Stationery-420102001 | | | 18,920.00 | |
| Seminar Students -Stay Charges-420102004 | | | 23,299.00 | |
| W014-Seminar Students -Stay Charges-420102004 | | | 23,299.00 | |
| Seminar Students -Travel Air/Rail-420102006 | | | 36,176.00 | |
| W014-Seminar Students -Travel Air/Rail-420102006 | | | 36,176.00 | |
| Sports &Tournament-420105 | | | 16,094.00 | |
| Sports &Tournament -Misc expenses-420105013 | | | 16,094.00 | |
| W014-Sports &Tournament -Misc Expenses-420105013 | | | 16,094.00 | |
| Yoga Day-420104 | | | 21,800.00 | |
| Yoga Day -Catering charges-420104005 | | | 12,000.00 | |
| W014-Yoga Day -Catering charges-420104005 | | | 12,000.00 | |
| Yoga Day -Faculty Honorarium-420104002 | | | 1,500.00 | |
| W014-Yoga Day -Faculty Honorarium-420104002 | | | 1,500.00 | |
| Yoga Day -Photo/Video-420104009 | | | 700.00 | |
| W014-Yoga Day -Photo/Video-420104009 | | | 700.00 | |
| Yoga Day -Printing and Stationery-420104001 | | | 7,600.00 | |
| W014-Yoga Day -Printing and Stationery-420104001 | | | 7,600.00 | |
| Indirect Incomes-33 | | | | |
| Other Income-3301 | | | | 4,16,484.90 |
| Interest Received on Investment-330101 | | | | 4,16,484.90 |
| Interest - Savings-330101001 | | | | 3,24,373.00 |
| W014-Interest - Savings-330101001 | | | | 9,691.00 |
| Interest - Short Term FD-330101002 | | | | 9,691.00 |
| W014 -Interest - Short Term FD-330101002 | | | | 3,14,682.00 |
| Other Income-330104 | | | | 3,14,682.00 |
| Cricket tournament income-330104018 | | | | 92,111.90 |
| W014-Cricket tournament income-330104018 | | | | 39,700.00 |
| Income From Election-330104004 | | | | 39,700.00 |
| W014-Income From Election-330104004 | | | | 12,711.90 |
| Student Association Other Income-330104019 | | | | 12,711.90 |
| W014-Student Association Other Income-330104019 | | | | 39,700.00 |
| Indirect Expenses-43 | | | | |
| Depreciation-4301 | | | 12,93,568.00 | |
| Depreciation-Tangible Assets-430101 | | | 12,93,568.00 | |
| Depreciation - Airconditioner-430101004 | | | 12,93,568.00 | |
| W014 -Depreciation - Airconditioner-430101004 | | | 77,848.00 | |
| Depreciation - Buiding-430101002 | | | 77,848.00 | |
| W014-Depreciation - Buiding-430101002 | | | 7,83,927.00 | |
| Depreciation - Computer-430101009 | | | 7,83,927.00 | |
| W014 -Depreciation - Computer-430101009 | | | 72,884.00 | |
| Depreciation - Furniture & Fixtures-430101005 | | | 72,884.00 | |
| W014-Depreciation - Furniture & Fixtures-430101005 | | | 58,892.00 | |
| Depreciation - office Equipment-430101006 | | | 58,892.00 | |
| W014 -Depreciation - Office Equipment-430101006 | | | 2,99,300.00 | |
| Depreciation - Vehicle-430101007 | | | 2,99,300.00 | |
| W014-Depreciation - Vehicle-430101007 | | | 717.00 | |
| | | | 717.00 | |
| Grand Total | 3,35,91,940.78 | 3,35,91,940.78 | 4,05,98,014.89 | 4,05,98,014.89 |

JALGAON BRANCH OF WIRC
 Chairman V. Chairman Secretary Treasurer



JALGAON BRANCH OF WIRC OF ICAI

Notes to Accounts

1. Prior period expenses for the year ended 2025 is Rs. 14,000/- (P.Y. NIL).
2. Jalgaon Branch of WIRC of ICAI operates in Bhusawal, Bodwad, Chalisgaon, Amalner, Pachora, Parola, Dharangaon, Jamner, Erandol, Paldhi, Neri area only and there is only one reportable segment i.e. furtherance to the profession of Chartered Accountants.
3. Previous years figures have been regrouped / reclassified to confirm with the financial format given by head office as per Technical Guide on Accounting for Not for Profit Organisations (NPOs) issued by the ICAI.

These Notes are an integral part of Financial Statements.

For, P. Parikh & Associates
Chartered Accountants
FRN No.107564W


CA Sundeep Nair
Partner
M. NO. 131489

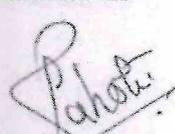


For Jalgaon Branch of WIRC of ICAI


CA Hitesh Agiwal
Chairman


CA Sohan Nehete
Secretary

Date: 15/05/2025
Place: Mumbai


CA Laxmikant Lahoti
Treasurer

Annexure - IV - TDS RECEIVABLE (FOR EACH YEAR)

Name of the branch: Jalgaon Branch of WIRC of ICAI Financial year : 2024-25

| Name of Deductor | 2024-25 | TAN of Deductor | Total Amount Paid / Credit(Rs.) | Total Tax Deducted(Rs.) | Whether Write-off in the previous years through I&E | Any amount Received from Head Office |
|----------------------|---------|-----------------|---------------------------------|-------------------------|---|--------------------------------------|
| Punjab National Bank | 2024-25 | MUMR429678 | 0 | 22096 | No | No |
| Union Bank of India | 2024-25 | MUMU08577C | 0 | 11279 | No | No |
| Total | | | | 33375 | | |

* Total of all the years TDS Receivable should also tallied with Online Books of Accounts
 Details of TAN of each Bank/Customer to be captured in online Tally while recording TDS
 Current Year Entries (TDS receivable 2024-25) to be identified and matched with Form 26AS received from Head Office

JALGAON BRANCH OF WIRC
[Signature]
 Chairman V. Chairman
[Signature]
 Secretary / Treasurer



Jalgaon Branch of WIRC of ICAI FDR Details As on 31-03-2025

Annexure - V

FDR DETAILS

| S.No. | Name of the Bank & Branch | Account No. | TAN of the Branch of the Bank in which FD is made (to match with entry in form 2EAS) | Amount of FD As on 31st April 2024 | Date of making FD | Maturity Date | Matured During the year (in Rs) | Addition during the year (in Rs) | Closing As on 31st March 2025 (This should match with online tally) | Maturity Value | Rate of Interest | Branch Name | Region | Matched with Tally | Tally Balance | Type (General/IE/remarked) | Interest In close of FY |
|-------|---------------------------|------------------|--|------------------------------------|-------------------|---------------|---------------------------------|----------------------------------|---|----------------|------------------|------------------------|---------|--------------------|---------------|----------------------------|-------------------------|
| 1 | Punjab National Bank | 2676289200000944 | NUNH428073 | 1000000 | 5/14/2024 | 5/11/2025 | NA | NA | 1000000 | 304235 | 6.25% | Jalgaon Branch of WIRC | WESTERN | Y | 1000000 | General | |
| 2 | Union Bank of India | 341603030041072 | | Nil | 19/22/2024 | 20-9-2025 | NA | 300000 | 300000 | 427754 | 7.40% | Jalgaon Branch of WIRC | WESTERN | Y | 300000 | General | |
| 3 | Union Bank of India | 341603030041072 | | Nil | 10/22/2024 | 20-9-2025 | NA | 400000 | 400000 | 427754 | 7.40% | Jalgaon Branch of WIRC | WESTERN | Y | 400000 | General | |
| 4 | Union Bank of India | 341603030041072 | | Nil | 10/22/2024 | 20-9-2025 | NA | 400000 | 400000 | 427754 | 7.40% | Jalgaon Branch of WIRC | WESTERN | Y | 400000 | General | |
| 5 | Union Bank of India | 341603030041072 | | Nil | 10/22/2024 | 20-9-2025 | NA | 400000 | 400000 | 427754 | 7.40% | Jalgaon Branch of WIRC | WESTERN | Y | 400000 | General | |
| 6 | Union Bank of India | 341603030041072 | | Nil | 10/22/2024 | 20-9-2025 | NA | 400000 | 400000 | 427754 | 7.40% | Jalgaon Branch of WIRC | WESTERN | Y | 400000 | General | |
| 7 | Union Bank of India | 341603030041076 | | Nil | 10/22/2024 | 20-9-2025 | NA | 400000 | 400000 | 427754 | 7.40% | Jalgaon Branch of WIRC | WESTERN | Y | 400000 | General | |
| 8 | Union Bank of India | 341603030041218 | | Nil | 12/17/2024 | 10/11/2025 | NA | 300000 | 1000000 | 1095944 | 7% | Jalgaon Branch of WIRC | WESTERN | Y | 300000 | General | |
| 9 | Union Bank of India | 341603030041217 | | Nil | 19/12/2024 | 10/11/2025 | NA | 500000 | 500000 | 534672 | 7% | Jalgaon Branch of WIRC | WESTERN | Y | 500000 | General | |
| 10 | Union Bank of India | 341603030041216 | | Nil | 12/12/2024 | 10/11/2025 | NA | 1800000 | 1800000 | 191762 | 7% | Jalgaon Branch of WIRC | WESTERN | Y | 1800000 | General | |

JALGAON BRANCH OF WIRC
 Chairman: V. Chairman - Secretary/Treasurer



ANNEXURE-VIII

Bank Details - 31-03-2025

| S.No. | Account No. | Bank Name | IFSC | Type of A/c | Branch to whom it pertains |
|-------|-----------------|----------------------|-------------|-----------------|----------------------------|
| 1 | 913010057027579 | Axis Bank | UTIB0001434 | Savings Account | DSP Chowk, Jalgaon |
| 2 | 913010057293307 | Axis Bank | UTIB0001434 | Savings Account | DSP Chowk, Jalgaon |
| 3 | 913010057200240 | Axis Bank | UTIB0001434 | Savings Account | DSP Chowk, Jalgaon |
| 4 | 913010057033765 | Axis Bank | UTIB0001434 | Savings Account | DSP Chowk, Jalgaon |
| 5 | 913010057027540 | Axis Bank | UTIB0001434 | Savings Account | DSP Chowk, Jalgaon |
| 6 | 16760100004343 | Punjab National Bank | PUNB0167620 | Savings Account | Baliram Peth, Jalgaon |
| 7 | 341602010204443 | Union Bank of India | UBIN0534161 | Savings Account | Navi Peth, Jalgaon |

JALGAON BRANCH OF WIRC

Chairman V. Chairman Secretary Issuer

