

INDEPENDENT AUDITOR'S REPORT

To the Council of the Institute of Chartered Accountants of India

Report on the Audit of the Financial Statements

Opinion

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

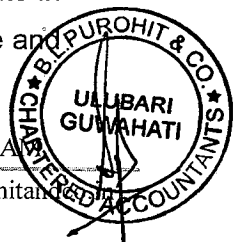
In our opinion, and to the best of our information and according to the explanations given to us, the aforesaid financial statements are prepared in all material respects in accordance with the Chartered Accountants Act, 1949 and give a true and fair view in conformity with the accounting principles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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

The management is responsible for the preparation of these financial statements in accordance with the Chartered Accountants Act, 1949 ("the Act") that give a true and



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

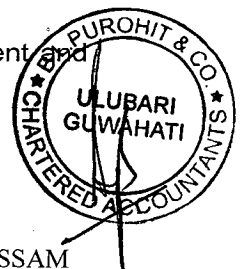
In preparing the financial statements, the management is responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the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

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

Auditor's Responsibilities for the Audit of the Financial Statements

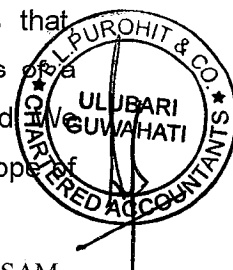
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee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

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



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

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



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

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

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

Report on Other Legal and Regulatory Requirements

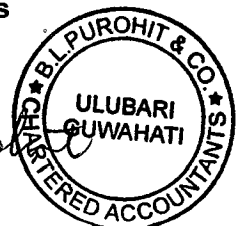
Further, we report that:

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

Place: Guwahati
Date: 29th Day of April 2026
UDIN: 26059631CLZCZV5988

For B.L Purohit & Co.
Chartered Accountants
FRN: 311056E

Subhash Purohit
CA Subhash Purohit
Partner
MRN: 059631



GUWAHATI BRANCH (EIRC), THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ICAI Bhawan, 2nd Bye Lane, Manik Nagar, R. G. Baruah Road, Guwahati - 781 005
Balance Sheet as at 31st March 2026

(Amount in ₹)

Particulars	Note	As at March 31, 2026	As at March 31, 2025
I SOURCES OF FUNDS			
1 Funds			
(a) Unrestricted Funds			
i) Reserves and Surplus	3	2,472,887	2,457,468
ii) Designated Funds	4	2,221,094	2,221,094
(b) Restricted Funds	5	-	-
		4,693,981	4,678,562
2 Non-current liabilities			
(a) Long-term liabilities	6	-	-
(b) Long-term provisions	7	-	-
3 Current liabilities			
(a) Payables	8	(866,517)	1,708,315
(b) Other current liabilities	9	239,689	699,018
(c) Short-term provisions	7	-	-
		(626,828)	2,407,333
4 Inter Unit payable	10	45,122,353	44,760,805
Total		49,189,506	51,846,700
II APPLICATION OF FUNDS			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11	29,008,090	30,881,715
(ii) Intangible assets	12	-	-
(iii) Capital work in progress	13 (a)	65,000	-
(iv) Intangible asset under development	13 (b)	-	-
(b) Non-current investments	14 (a)	-	-
(c) Long Term Loans and Advances	16	-	-
(d) Other non-current assets	17	-	-
		29,073,090	30,881,715
2 Current assets			
(a) Current investments	14 (b)	14,409,384	13,945,258
(b) Inventories	15	-	-
(c) Receivables	18	717,982	(11,105)
(d) Cash and bank balances	19	2,665,762	3,418,570
(e) Short Term Loans and Advances	16	310,518	498,401
(f) Other current assets	20	480,587	601,334
		18,584,233	18,452,458
3 Inter unit Receivable	21	1,532,183	2,512,527
Total		49,189,506	51,846,700

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

Guwahati Branch Of E.I.R.C. of ICAI

Angonim Anand Chairman / Secretary / Treasurer
Memor Vector Sela.

Subhash Purshit & Co.
 Chartered Accountants
 FRN: 311038E

Subhash Purshit
 CA Subhash Purshit
 Registration No-060001

29-04-2026

UDIN: 26059631CLZCZY5988

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ICAI Bhawan, 2nd Bye Lane, Manik Nagar, R. G. Baruah Road, Guwahati - 781 005
Income and Expenditure Account for the year ended 31st March 2026

(Amount in ₹)

Particulars	Note	For the year ended 31, 2026	For the year ended 31, 2025
I Income			
(a) Donations & Grants	22	7,192,110	2,813,569
(b) Fees from Rendering of Services	23	10,754,008	9,733,664
(c) Sale of Publication & other Items	24	-	9,079
(d) Income from Restricted funds	25	-	-
(e) Other Income	26	1,802,833	1,007,644
Total Income (I)		19,748,951	13,563,956
II Expenses:			
(a) Cost of Publications & other items	27	-	-
(b) Employee benefits	28	400,030	-
(c) Depreciation and amortization expense	29	1,905,506	1,867,845
(d) Expenses from Restricted funds	30	-	-
(g) Other expenses	31	17,427,996	11,485,066
Total Expenses (II)		19,733,532	13,352,911
III Excess of Income over Expenditure for the year [I + II]		15,419	211,045
Appropriations/Transfer to funds			
a) Maintenance Fund		-	-
b) Donation received for building		-	-
c) Balance transferred to General Reserve		15,419	211,045
Total		15,419	211,045

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

Guwahati Branch Of E.I.R.O of ICAI

Angana Munda *Subhas Purdit* *Kemal Victor Saha*
Chairman / Secretary / Treasurer

For B.L. Purdit & Co.
Chartered Accountants
FRN: 311088E

Subhas Purdit
CA Subhas Purdit
Membership No-030701
Guwahati

29-04-2026

UDIN: 26059631CLZCZV5988

GUWAHATI BRANCH (EIRC), THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

1. General Information

Brief description about the unit of the Institute

2. Significant Accounting Policies

2.01 Basis of Preparation

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

2.02 Use of Estimates

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

2.03 Inventories

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

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

2.04 Cash and cash equivalents

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

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

As applicable to the Unit

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

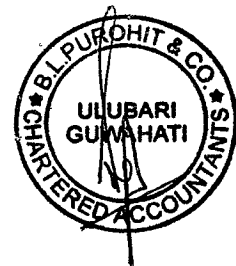
2.06 Property, Plant and Equipment

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

2.07 Intangible Assets

Guwahati Branch Of E.I.R.C. of ICAI

Anjan Kumar Chairman / *Pranab* Secretary / *Alimur* Director / *Seho* Treasurer



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

2.08 Capital Work in Progress

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

2.09 Depreciation and amortisation

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

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

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

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

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

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

2.10 Revenue recognition

The Revenue is recognised as follows:

- 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

2.11 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.

2.12 Investment

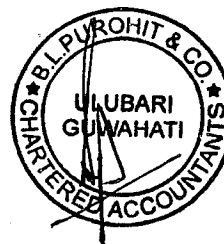
- The investments of the unit comprise of short term fixed deposits with scheduled banks domiciled in India

2.13 Foreign Currency Transaction

Guwahati Branch Of E.I.R.C. of ICAI

Angana Manda
Chairman / Secretary / Treasurer

Victor Sele



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

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

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

2.14 Employee benefits

As per BHRS Scheme 2022 (if applicable)

2.15 Leases

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

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

2.16 Impairment of Property, Plant and Equipment and intangible assets

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

2.17 Provisions and Contingencies

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

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

Contingent assets are neither recognised nor disclosed.

Guwahati Branch Of E.I.R.O. of ICAI

Ambar K. Handa
Chairman / Secretary / Treasurer

Sumitranandan Pant
Kumar Victor Saha



GUWAHATI BRANCH (EIRC), THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

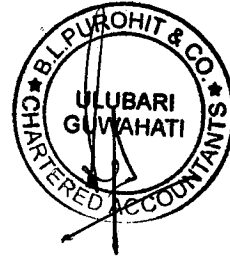
NOTE # 3 Reserves and Surplus

(Amount in ₹)

Particulars	As at March 31	General Reserve	Other than General	Total
Balance at the beginning of the year	2026	2,457,468	-	2,457,468
	2025	2,246,423	-	2,246,423
Add: Appropriation from Statement of Income and Expenditure	2026	15,419	-	15,419
	2025	211,045	-	211,045
Transfer from / (to) General Reserve, Other Funds	2026	-	-	-
	2025	-	-	-
Transfer from / (to) Designated Funds	2026	-	-	-
	2025	-	-	-
(Utilization)/Addition	2026	-	-	-
	2025	-	-	-
Balance at the end of the year	2026	2,472,887	-	2,472,887
	2025	2,457,468	-	2,457,468

Guwahati Branch Of E.I.R.C. of ICAI

Ajay Mohan Chairman / *Pranab* Secretary / *Kemol Victor Saha* Treasurer



GUWAHATI BRANCH (EIRC), THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

NOTE # 4 Designated Funds

(Amount in ₹)

Particulars	As at March 31,	Infrastructure Fund	Research Fund	Accounting Research Building Fund	Other Funds	Total
Balance at the beginning of the year	2026	-	-	-	2,221,094	2,221,094
	2025	-	-	-	2,221,094	2,221,094
Appropriation from Statement of Income and Expenditure	2026	-	-	-	-	-
	2025	-	-	-	-	-
Transfer from / (to) Reserves and Surplus	2026	-	-	-	-	-
	2025	-	-	-	-	-
Contribution received / Addition during the year	2026	-	-	-	-	-
	2025	-	-	-	-	-
Interest income during the year appropriated through Income and Expenditure	2026	-	-	-	-	-
	2025	-	-	-	-	-
Utilised during the year	2026	-	-	-	-	-
	2025	-	-	-	-	-
Balances at the end of the year	2026	-	-	-	2,221,094	2,221,094
	2025	-	-	-	2,221,094	2,221,094

Guwahati Branch Of E.I.R.C. of ICAI

Chairman / Secretary / Treasurer



GUWAHATI BRANCH (EIRC), THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

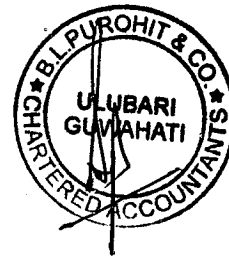
NOTE # 5 Restricted Funds

(Amount in ₹)

Particulars	As at March 31,	Medals and Prizes Fund	Students Endowment Fund	Total
Balance at the beginning of the year	2026	-	-	-
	2025	-	-	-
Transfer from / (to) Reserves and Surplus	2026	-	-	-
	2025	-	-	-
Contribution received / Addition during the year	2026	-	-	-
	2025	-	-	-
Interest income during the year appropriated through Income and Expenditure	2026	-	-	-
	2025	-	-	-
Utilised during the year	2026	-	-	-
	2025	-	-	-
Balances at the end of the year	2026	-	-	-
	2025	-	-	-

Guwahati Branch Of E.I.R.C. of ICAI

Angam / *Handwritten*
Chairman / Secretary / Treasurer



GUWAHATI BRANCH (EIRC), THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

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

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

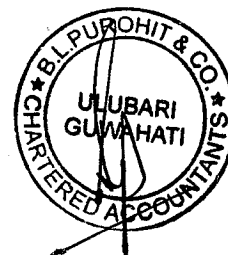
Note# 8 Payables	As at March 31, 2026	As at March 31, 2025
(a) Total outstanding dues of micro, small and medium enterprises		
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	-866,517	1,708,315
Total payables	-866,517	1,708,315

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

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

Guwahati Branch Of E.I.R.C. of ICAI

Chairman / Secretary / Treasurer



GUWAHATI BRANCH (EIRC), THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

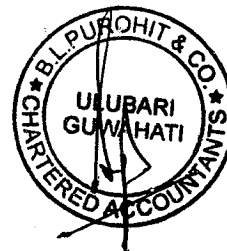
(Amount in ₹)

Note# 9 Other current liabilities		
	As at March 31, 2026	As at March 31, 2025
(A) Fees received in advance		
(i) Class room training fees:		
a) Information Technology Training	-	365,500
b) General Management and Communication Skills	-	55,500
c) Orientation	-	236,000
(ii) Revisionary Classes	-	-
(iii) Seminar fees:		
a) Members	26,993	-
b) Students	-	-
c) Non Members	-	-
(iv) Post Qualification Courses	-	-
(v) Certificate Courses	-	-
(vi) Sponsorship	-	-
(vii) Journal Subscription	-	-
(viii) Others	-	-
Sub-Total (A)	26,993	657,000
(B) Other liabilities		
(i) Payable for Capital Items	-	-
(ii) Provident fund and professional tax payable	-	-
(iii) Goods and Service tax payable	-	-
(iv) TDS payable	16,826	43,850
(v) Security and earnest money deposit	68,751	(1,832)
(vi) CABF/CASBF/SV Aiyer fund payable	127,119	-
(vii) Other payables	-	-
Sub-Total (B)	212,696	42,018
Total Other current liabilities	239,689	699,018

Note# 10 Inter unit payable		
	As at March 31, 2026	As at March 31, 2025
(i) Publication Current Account	-	1,748
(ii) Capital Grant Items:		
(a) Building Grant	33,008,945	32,943,945
(b) Capital Grant	11,305,280	11,067,094
(c) Library Grant	2,377	-
(d) ITT Centre Grant	748,018	748,018
(e) Reading Room Grant	-	-
(f) Advance for Programs	-	-
(g) ISD Current Account	57,733	-
Total Other long-term liabilities	45,122,353	44,760,805

Guwahati Branch Of E.I.R.C of ICAI

Chairman / Secretary / Treasurer



GUWAHATI BRANCH (EIRC), THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

Note # 11 Property, Plant and Equipment

(Amount in ₹)

Particulars	TANGIBLE ASSETS									
	Freehold land	Leasehold land	Buildings	Computers	Office equipment	Furniture & Fixtures	Lift, Electrical Installations & Fittings	Vehicles	Library Books	Total
Gross Block										
As at April 01, 2025	6,575,400	-	26,608,144	3,961,856	6,341,108	5,024,639	-	-	113,687	48,624,835
Additions	-	-	-	-	166,986	81,356	-	-	113,687	250,719
Internal Transfer of Assets	-	-	-	-	-	-	-	-	2,377	-
Sale/Discarded Assets	-	-	-	(1,237,094.84)	(1,176,353.64)	(555,672)	-	-	-	-
As at April 01, 2024	6,575,400	-	26,608,144	3,621,457	4,291,019	4,814,023	-	-	113,687	(2,969,120)
Additions	-	-	-	340,399	2,050,089	210,616	-	-	-	46,023,731
Internal Transfer of Assets	-	-	-	-	-	-	-	-	-	2,601,104
Sale/Discarded Assets	-	-	-	-	-	-	-	-	-	-
As at March 31, 2026	6,575,400	-	26,608,144	2,724,761	5,331,740	4,550,323	-	-	116,064	45,906,433
As at March 31, 2025	6,575,400	-	26,608,144	3,961,856	6,341,108	5,024,639	-	-	113,687	48,624,835
Depreciation/Adjustments										
Rate of Depreciation			5%	60%	15%	10%	10%	20%	100%	
As at April 01, 2025	-	-	8,493,936	3,586,339	2,683,959	2,865,198	-	-	113,687	17,743,119
Additions	-	-	905,710	225,306	557,459	216,835	-	-	195	1,905,505
Internal Transfer of Assets	-	-	-	-	-	-	-	-	-	-
Sale/Discarded Assets	-	-	-	(1,237,064)	(1,059,023)	(454,194)	-	-	-	(2,750,281)
As at April 01, 2024	-	-	7,540,556	3,303,572	2,271,285	2,646,174	-	-	113,687	15,875,274
Additions	-	-	953,380	282,767	412,674	219,024	-	-	-	1,867,845
Internal Transfer of Assets	-	-	-	-	-	-	-	-	-	-
Sale/Discarded Assets	-	-	-	-	-	-	-	-	-	-
As at March 31, 2026	-	-	9,399,646	2,574,580	2,182,396	2,627,839	-	-	113,882	16,898,343
As at March 31, 2025	-	-	8,493,936	3,586,339	2,683,959	2,865,198	-	-	113,687	17,743,119
Net Block										
As at March 31, 2026	6,575,400	-	17,208,498	150,181	3,149,345	1,922,484	-	-	2,182	29,008,090
As at March 31, 2025	6,575,400	-	18,114,208	376,617	3,667,149	2,169,441	-	-	-	30,881,715

Guwahati Branch Of E.I.R.C. of ICAI

Chairman / Secretary / Treasurer



GUWAHATI BRANCH (EIRC), THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

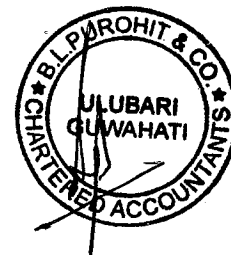
Note # 12 Intangible Assets	
Particulars /Assets	Total
Gross Block	
As at April 01, 2025	-
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at April 01, 2024	
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at March 31, 2026	-
As at March 31, 2025	-
Amortization/Adjustment	
As at April 01, 2025	-
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at April 01, 2024	
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at March 31, 2026	-
As at March 31, 2025	-
Net Block	
As at March 31, 2026	-
As at March 31, 2025	-

Note # 13 Work in Progress

a) Capital Work in Progress	As at March 31, 2026	As at March 31, 2025
Opening Balance	-	-
Add: Additions during the year	65,000	-
Less: Capitalized during the year	-	-
Closing Balance	65,000	-
b) Intangible assets under development	As at March 31, 2026	As at March 31, 2025
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance	-	-

Guwahati Branch Of E.I.R.C. of ICAI

Anyam - Manish Kumar Upreti Sole
 Chairman / Secretary / Treasurer



GUWAHATI BRANCH (EIRC), THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

Note# 14 Investments

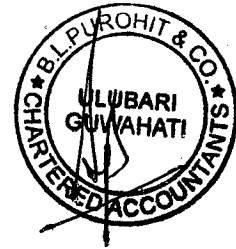
(Amount in ₹)

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

b) Current Investments (valued at historical cost unless stated otherwise)	Face Value	As at March 31, 2026		As at March 31, 2025	
		Units	Book Value	Units	Book Value
(i) Fixed Deposits with original maturity for one year			14,409,384		13,945,258
Total Current Investments	-	-	14,409,384	-	13,945,258

Guwahati Branch Of E.I.R.C. of ICAI

Chairman / Secretary / Treasurer



GUWAHATI BRANCH (EIRC), THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

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

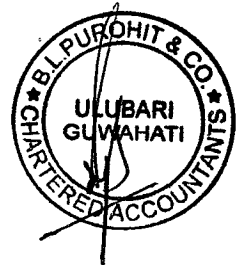
	Long Term		Short Term	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Note# 16 Loans and advances				
(a) Loans and advances				
(i) Loans to staff	-	-	-	-
(ii) Advance to staff	-	-	-	-
(iv) Advance to other	-	-	-	-
Sub-Total-(a)	-	-	-	-
(b) Other loans and advances				
(i) Prepaid expenses	-	-	92,572	33,681
(ii) Tax deducted at source receivable	-	-	102,260	446,910
(iii) GST on advance receivable	-	-	4,118	-
(iv) GST input credit receivable	-	-	111,568	17,810
(v) Security Deposits	-	-	-	-
(vi) Balance with government authorities	-	-	-	-
Sub-Total-(b)	-	-	310,518	498,401
Total (a+b)	-	-	310,518	498,401

	As at March 31, 2026	As at March 31, 2025
Note# 17 Other non-current assets		
(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	-	-

	As at March 31, 2026	As at March 31, 2025
Note# 18 Receivables		
(a) Receivable from Customers	706,982	(11,105)
(b) Electronic Cash and Credit	11,000	-
(c) Others	-	-
Less: Provision for doubtful receivables	-	-
Total	717,982	(11,105)

Guwahati Branch Of E.I.R.C. of ICAI

Chairman / Secretary / Treasurer



GUWAHATI BRANCH (EIRC), THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note# 19 Cash and Bank Balances	As at March 31, 2026	As at March 31, 2025
A Cash and cash equivalents		
(a) Fixed Deposits with original maturity of less than three months	-	-
(b) Cash on hand	-	-
Sub-Total (A)	-	-
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	2,665,762	3,418,570
Sub-Total (B)	2,665,762	3,418,570
Total (A + B)	2,665,762	3,418,570

Note# 20 Other current assets	As at March 31, 2026	As at March 31, 2025
(a) Interest accrued but not due on deposits		
i) Interest Accrued-Investment	-	-
ii) Interest Accrued-Fixed Deposits with Banks	480,587	601,334
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	480,587	601,334

Note# 21 Inter units Receivable	As at March 31, 2026	As at March 31, 2025
(a) Current Account - Head office	1,266,493	2,430,832
(b) Exam Form Current A/c	-	-
(c) Regional Intra-Inter Unit A/c	265,690	81,695
(d) Staff Loan Control	-	-
Total	1,532,183	2,512,527

Guwahati Branch Of E.I.R.C. of ICAI

Anjan Kumar Chairman / *Jayant Barua* Secretary / *Kumar Udit Choudhary* Treasurer



GUWAHATI BRANCH (EIRC), THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

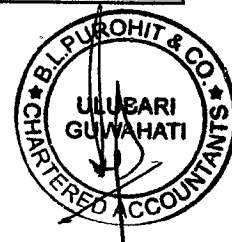
Note # 22 : Donations & Grants	For the year ended 31, 2026	For the year ended 31, 2025
i) Donations	-	-
ii) Revenue Grant	1,157,250	1,142,500
iii) Special Grant	-	-
iv) Adhoc Grant	-	-
v) BOS Related Grants Grant	1,641,857	534,163
vi) Members Program Grant	-	-
vii) Reading Room Rent Grant	-	-
viii) Income Support Services	4,698,297	2,434,583
ix) Expense Support Services	(316,015)	(1,297,677)
x) Intra-Inter Income Support Services	10,721	-
xi) Intra-Inter Expense Support Services	-	-
Total	7,192,110	2,813,569

Note # 23 : Fees from rendering of services	For the year ended 31, 2026	For the year ended 31, 2025
i) Class Room Training :-		
I Information Technology Training	1,009,775	1,061,400
II Orientation	1,281,500	1,650,500
III General Management and Communication Skills	377,000	-
ii) Revisionary Classes	-	-
iii) Students Association Fees	-	-
iv) E-Learning	-	-
v) Post Qualification Courses	-	-
vi) Certificate Courses	-	-
vii) Campus Interview income	-	-
viii) Seminar income :-		
I Members	4,312,925	4,936,917
II Students	252,808	9,000
III Non members	3,520,000	2,075,847
Total	10,754,008	9,733,664

Note # 24 : Sale of Publication & other Items	For the year ended 31, 2026	For the year ended 31, 2025
i) Publications	-	-
ii) Goods	-	-
iii) Journal :-		
I Members	-	-
II Students	-	-
iv) Scrap Items	-	9,079
Total	-	9,079

Guwahati Branch Of E.I.R.C. of ICAI

Chairman / Secretary / Treasurer



GUWAHATI BRANCH (EIRC), THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

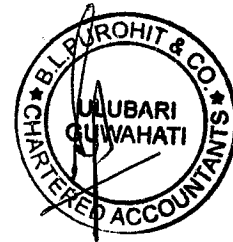
(Amount in ₹)

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

Note # 26 : Other Income	For the year ended 31, 2026	For the year ended 31, 2025
a) Interest on Bank Deposit	1,043,886	995,777
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	-	11,865
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	748,320	-
o) Miscellaneous Income	10,627	2
Total	1,802,833	1,007,644

Guwahati Branch Of E.I.R.C. of ICAI

Arjun K. Mondal Chairman / Secretary / Treasurer
Pranab Kumar Victor Saha



GUWAHATI BRANCH (EIRC), THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

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

Note # 28 : Employee benefits	For the year ended 31, 2026	For the year ended 31, 2025
a) Salaries, wages, bonus and other allowances	400,030	-
b) Contribution to provident and other funds	-	-
c) Gratuity expenses	-	-
d) Staff welfare expenses	-	-
Total	400,030	-

Note # 29 : Depreciation and amortization expense	For the year ended 31, 2026	For the year ended 31, 2025
a) On tangible assets (Refer note 11)	1,905,506	1,867,845
b) On intangible assets (Refer note 12)	-	-
Total	1,905,506	1,867,845

Guwahati Branch Of E.I.R.C. of ICAI

Chairman / Secretary / Treasurer



GUWAHATI BRANCH (EIRC), THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

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

Note # 31 : Other Expenses	For the year ended 31, 2026	For the year ended 31, 2025
1 Seminar Expenses:		
i) Members	10,641,779	7,878,170
ii) Students	1,870,857	613,829
2 Class Room Training expenses:		
i) Information Technology Training	904,098	511,200
ii) Orientation	498,213	372,864
iii) General management and Communication Skills	371,072	412,500
3 Revisionary Classes expenses	-	-
4 Meeting expenses	237,758	57,710
5 Office expenses	361,950	197,140
6 Power and Fuel	750,600	698,389
7 Repairs & Maintenance	559,559	379,379
8 Insurance	-	-
9 Rent, Rate & Taxes	62,727	62,780
10 Travelling & Conveyance	262,890	96,499
11 Auditor's remuneration	65,000	60,000
12 Printing and Stationery	20,102	10,203
13 Communication expenses	92,453	52,074
14 Legal Charges	-	-
15 Professional Expenses	111,000	66,000
16 Manpower & other services	-	-
17 Advertisement and Publicity	-	-
18 Bank Charges/ Commission	6,316	9,727
19 Loss on sale of Property, Plant and Equipment	-	-
20 Fixed Asset Write-Off	218,839	-
21 Loss on foreign exchange transactions (net)	-	-
22 Provision for Doubtful Debts and advance	-	-
23 Provision for Publication Obsolete Stock	-	-
24 Internet & Web Maintenance Charges	9,203	822
25 Payments- Designated Funds:-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Earmarked Funds	-	-
26 Merit Scholarship	-	-
27 Magazines & periodicals	6,090	5,780
28 Prior Period expenses	377,490	-
Total	17,427,996	11,485,066

Guwahati Branch Of E.I.R.C. of ICAI

Ayan K. Mohanta
Chairman / Secretary / Treasurer

