



ARORA ANKIT & CO.

CHARTERED ACCOUNTANTS

The Members

Dehradun Chapter of NIRC of ICSI

Dehradun

We have audited the balance sheet as at 31st March 2026 and the income & expenditure account for the year ended on that date as attached herewith of Dehradun Chapter of NIRC of ICSI which are in agreement with books of accounts maintained.

- 1) We report the following observations/comments/discrepancies/inconsistencies if any :- NIL
- 2) Subject to the above
 - a) We have obtained all the information and explanations which to the best of our knowledge & belief were necessary for the examination of the books of accounts
 - b) In our opinion proper books of accounts have been kept by the chapter as far it appears from our examination of the books
 - c) In our opinion and to the best of our information and according to the explanation given to us, the said accounts read with the notes thereon, if any, gives a true & fair view:
 - i) In case of Balance Sheet of the state of affairs of the branch as at 31st March 2026 and,
 - ii) In case of Income & Expenditure Account of the Surplus in the branch for the year ended 31st March 2026

For Arora Ankit & Co.

Place :- Dehradun

Chartered accountants

Date :- 05th May 2026

(FRN :- 031487C)

UDIN:- 26454403SUG EQA9296



CA Ankit Arora

Membership no :- 454403

**DEHRADUN CHAPTER OF ICSI
BALANCE SHEET AS AT 31ST MARCH, 2026**

(Amount in Rs.)

| PARTICULARS | NOTE NO. | As at 31st March 2026 | As at 31st March 2025 |
|---|----------|-----------------------|-----------------------|
| I. SOURCES AND LIABILITIES | | | |
| (1) Reserves & Surplus | | | |
| (a) Reserve & Surplus | 1 | 82,976 | 74,518 |
| (b) Earmarked Funds | 2 | 2,10,723 | 2,10,723 |
| SUB-TOTAL (1) | | 2,93,699 | 2,85,241 |
| (2) Non- Current Liabilities | | | |
| (a) Long Term Borrowings | | | |
| (b) Long Term Liabilities | | | |
| (c) Long Term Provisions | | | |
| SUB-TOTAL (2) | | - | - |
| (3) Current Liabilities | | | |
| (a) Short Term Borrowings | | | |
| (b) Sundry Creditors | 3 | 62,055 | 36,679 |
| (c) Other Current Liabilities | 4 | 9,250 | 9,250 |
| (d) Short term Provisions | 5 | 35,802 | 30,823 |
| SUB-TOTAL (3) | | 1,07,107 | 76,752 |
| TOTAL (1+2+3) | | 4,00,806 | 3,61,993 |
| II. ASSETS | | | |
| (1) Non-current Assets | | | |
| (a) Property Plant & Equipment | | | |
| (i) Tangible Assets | 6 | 1,12,014 | 1,77,083 |
| (ii) Intangible Assets | | | |
| (iii) Capital Work in Progress | | | |
| (iv) Intangible Assets under development | | | |
| SUB-TOTAL (a) | | 1,12,014 | 1,77,083 |
| (b) Non-current Investments | 7 | | |
| (c) Long Term Loan and Advances | | | |
| (d) Other Non-Current Assets | | | |
| SUB-TOTAL (1) | | 1,12,014 | 1,77,083 |
| (2) Current Assets | | | |
| (a) Current Investments | 8 | | |
| (b) Inventories | 9 | | |
| (c) Sundry Debtors | 10 | - | |
| (d) Cash and Cash Equivalents | 11 | 1,57,171 | 86,984 |
| (e) Short terms Loans and Advances | 12 | - | |
| (f) Other current Assets | 13 | 1,31,620 | 97,926 |
| SUB-TOTAL (2) | | 2,88,791 | 1,84,910 |
| TOTAL (1)+(2) | | 4,00,805 | 3,61,993 |
| ACCOUNTING POLICIES AND OTHER NOTES TO THE ACCOUNTS | 21 | | |

Notes referred to above form an integral part of the Balance Sheet.

As per our report of even date.

For Arora Ankit & Co
Chartered Accountants
FRN : 031487C

CA Ankit Arora
Membership No. 454403

Place : Dehradun

Date : 05th May 2026



For and on Behalf of Managing Committee / Regional Council

Sanjay Jakhmola
Office Incharge

CS Ruchitra Kaparwan
Chairperson

CS Devina Juyal
Secretary

CS Archit Tandon
Vice Chairperson

CS Gitanjali Deka
Treasurer

UDIN :- 26454403.SUGEGA9296

**DEHRADUN CHAPTER OF ICSI
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2026**

(Amount in Rs.)

| PARTICULARS | Note No. | For the year ended | |
|---|----------|--------------------|-----------------|
| | | 31st March 2026 | 31st March 2025 |
| INCOME | | | |
| Income from Activities | 14 | 4,72,811 | 1,18,402 |
| Interest on Investments | | | |
| Other Income | 15 | 2,60,437 | 3,66,727 |
| TOTAL INCOME | | 7,33,248 | 4,85,129 |
| EXPENDITURE | | | |
| Employee Benefit Expense | 16 | - | |
| Oral Education Expense | | | |
| Travelling and Conveyance Expense | 17 | 32,815 | 7,200 |
| Programmes / Seminars Expense | 18 | 2,16,748 | 1,23,702 |
| Career Awareness and Promotion Expense | | 10,637 | 400 |
| Legal Services | | | |
| Professional Services | | 7,260 | 6,600 |
| Electricity and Water | | 19,666 | 25,200 |
| Communication Expenses | | 15,437 | 18,119 |
| Depreciation & Amortization | | 65,069 | 28,720 |
| Other Expenses | 19 | 3,72,173 | 3,31,081 |
| TOTAL EXPENDITURE | | 7,39,805 | 5,41,022 |
| Surplus before extraordinary & exceptional items | | - | 6,557 |
| Add / Less : Extra Ordinary Items | | | |
| Add / Less : Exceptional Items | | | |
| Surplus on Disposal of Assets | | | |
| Loss on sale /Disposal /write-off of Assets | | | |
| Prior period expenses (net) | 20 | | |
| Surplus after extra ordinary & exceptional items | | | |
| Appropriation to Funds / Reserves : | | | |
| (i) | | | |
| (ii) | | | |
| (iii) | | | |
| TOTAL APPROPRIATIONS | | - | - |
| Balance transferred to General Reserve | | - | 6,557 |
| TOTAL | | - | 6,557 |
| ACCOUNTING POLICIES AND OTHER NOTES TO THE ACCOUNTS | 21 | | |

Notes referred to above form an integral part of the
Income & Expenditure A/c.

For and on Behalf of Managing Committee / Regional Council/ CCGRT

As per our report of even date annexed.

For Arora Ankit & Co
Chartered Accountants
FRN : 031487C

CA Ankit Arora
Membership No. 454403

Place : Dehradun

Date: 05th May 2026



For
Sanjay Jakhmola
Office Incharge

CS Ruchitra Kaparwan
Chairperson

CS Devna Juyal
Secretary

CS Archit Tandon
Vice Chairperson

CS Gitanjali Deka
Treasurer

UDIN: - 26454403506EBA9296

The Institute of Company Secretaries of India
Cash Flow Statement for the year ended 31st March 2026

| | 2025-26 | 2024-25 |
|---|---------------|-----------------|
| Cash Flow from Operating Activity | | |
| Net Surplus after Prior period, Extra ordinary and Exceptional items as per I & E Account | (6,557) | (55,893) |
| Add : Depreciation on Fixed Assets | 65,069 | 28,720 |
| : Stock Written off | - | |
| : Bad Debts and Provision for Doubtful Debts | - | |
| : Loss on Sale of Assets | - | |
| Cash flow from operation after adjustment for non cash expenses | 58,512 | (27,173) |
| Less: : Income from Investment | (26,656) | |
| : Provisions no longer required back and amount written off | - | |
| : Surplus on Disposal of Assets | - | |
| Operating Surplus before Working Capital and Funds Changes | 31,856 | (27,173) |
| Increase /(Decrease) in Current Assets and Current Liabilities and Operating Earmarked Fund Balances | | |
| (Increase)/Decrease in Inventory | - | |
| (Increase)/Decrease in Sundry Debtors | - | |
| (Increase)/Decrease in Short Term Loans & Advances | - | |
| (Increase)/Decrease in Other Current Assets | (33,694) | 22,025 |
| (Increase)/Decrease in Long Term Loans & Advances | - | |
| (Increase)/Decrease in Other Non Current Assets | - | |
| (Increase)/Decrease in GR/Contribution / Utilisation to RC / Chapters | 25,376 | 8,736 |
| Increase/(Decrease) in Sundry Creditors | - | (8,250) |
| Increase/(Decrease) in Other Current Liabilities | 4,979 | 8,885 |
| Increase/(Decrease) in Short Term Provisions | - | |
| Increase/(Decrease) in Long Term Liabilities and Provisions | - | |
| Net cash generated from operating activity. | 28,517 | 4,223 |
| Cash flow from Investing Activity | | |
| Income from Investments | - | |
| Sale Proceeds of Redemption of Investments | - | |
| Acquisition of Investments | - | |
| Sale Proceeds of Fixed Assets | - | |
| Acquisition of Fixed Assets including WIP | 41,671 | |
| Net Cash used in Investing Activity | 41,671 | |
| Cash flow from Financing Activity | | |
| Cash Flow from Financing Activity | | |
| Addition in Corpus Donation | - | |



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Cash Generated From Financing Activities

Net cash generated from Financing Activities.

Net Cash Flow for the Year ended as on 31st March 2026 (A)

Cash and cash equivalent at the beginning of the year (B)

Cash and cash equivalent at the end of the year

Note:

- 1 The above Cash Flow Statement has been derived using the Indirect method prescribed in AS-3.
 - 2 Enclosed Notes 1 to 21 form an integral part of the Cash Flow Statement.
 - 3 Cash and cash equivalents include:
 - a Cash, Cheques/Drafts/Postal Orders & Postage Stamps/ Franking units.
 - b Balances with Scheduled Banks
- In Savings Bank accounts (incl Term deposits)


Sanjay Jakhmola

As per our report of even date.

Office Incharge

For Arora Ankit & Co

Chartered Accountants

FRN : 031487C

CA Ankit Arora

Membership No. 454403

Place : Dehradun

Date : 05th May 2026

For and on behalf of the Regional Council / Managing Committee / CCGRT


CS Ruchitra Kaparwan

Chairperson


CS Archit Tandon

Vice Chairperson


CS Devna Juyal

Secretary


CS Gitanjali Deka

Treasurer

| | | |
|----------|---|--------|
| 70,188 | - | - |
| 86,983 | - | 4,223 |
| 1,57,171 | - | 82,760 |
| | | 86,983 |

DEHRADUN CHAPTER OF ICSI

RESERVES & SURPLUS

Note - 1

(Amount in Rs.)

| PARTICULARS | As at 31st March 2026 | As at 31st March 2025 |
|---|-----------------------|-----------------------|
| (1) GENERAL RESERVE | | |
| As per last Balance Sheet | 74,518 | 3,96,212 |
| Add : | | |
| (i) Donations | | |
| (ii) Transfer from any Specific /Other Reserve | | |
| (iii) Additions during the year (mention specific source) | | |
| Less : | | |
| (i) Transfer to Specific / Other Reserves | | |
| (ii) Utilisation:- Ineligible ITC Written off | 26,656 | |
| SURPLUS (Excess of Income over Expenditure transferred from I&E A/c) | 6,557 | 55,893 |
| Sub-Total (1) : | 41,305 | 4,52,105 |
| (2) OTHER THAN GENERAL RESERVES, IF ANY | | |
| (2A) BUILDING RESERVE | | |
| As per last Balance Sheet | | |
| Add : Interest | | |
| Add : Donations | | |
| Add : Transfer from Reserves | | |
| Add : Transfer from I&E Account | | |
| Less : Utilisation / transfer (mention specific purpose/nature) | | |
| Sub-Total (2A) : | - | - |
| (2B) LIBRARY RESERVE | | |
| As per last Balance Sheet | | |
| Add : Interest | | |
| Add : Donations | | |
| Add : Transfer from Reserves | | |
| Less : Utilisation / transfer (mention specific purpose/nature) | | |
| Sub-Total (2B) : | - | - |
| (2C) INFRASTRUCTURE RESERVE | | |
| As per last Balance Sheet | | |
| Add : Interest | | |
| Add : Donations | | |
| Add : Transfer from Reserves | | |
| Add : Transfer from I&E Account | | |
| Less : Utilisation / transfer (mention specific purpose/nature) | | |
| Sub-Total (2C) : | - | - |
| (2D) OTHER RESERVE | | |
| As per last Balance Sheet | | |
| Add : Interest | | |
| Add : Transfer from Reserves | | |
| Add : Transfer from I&E Account | | |
| Less : Utilisation / transfer (mention specific purpose/nature) | | |
| Sub-Total (2D) : | - | - |
| TOTAL (2) : | - | - |
| (3) CONTRIBUTION TO /FROM TOWARDS LAND & BLDG / OTHER ASSETS | | |
| Add : Contribution (Liabilities) | 41,671 | 5,26,623 |
| Less : Contribution (Assets) | | |
| TOTAL (3) : | 41,671 | 5,26,623 |
| Total : (1)+(2) +(3) : | 82,976 | 74,518 |

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DEHRADUN CHAPTER OF ICSI

EARMARKED FUND

(Amount in Rs.)

| PARTICULARS | INFRASTRUCTURE FUND | | ENDOWMENT FOR PRIZE AWARD FUND | | TOTAL AMOUNT | |
|--|---------------------|--------------------|--------------------------------|----------|--------------|----------|
| | 2025-26 | 2024-25 | 2025-26 | 2024-25 | 2025-26 | 2024-25 |
| As per last Balance Sheet | 2,10,723.00 | 2,10,723.00 | | | | |
| Add: Contribution during the year | | | | | | |
| Add: Transfer from Gen Reserve | | | | | | |
| Add: Receipts during the year | - | - | | | | |
| Add: Interest allocation | | | | | | |
| Sub-Total : | 2,10,723.00 | 2,10,723.00 | - | - | - | - |
| Less: Transfer to GR on utilisation | | | | | | |
| Less: Utilised during the year | | | | | | |
| Balance as at the close of the year | 2,10,723.00 | 2,10,723.00 | - | - | - | - |

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SUNDRY CREDITORS

(Amount in Rs.)

| PARTICULARS | As at 31st March 2026 | As at 31st March 2025 |
|-------------------------|-----------------------|-----------------------|
| Sundry Creditors | | |
| - For Goods | | |
| - For Services & Others | 62,055 | 36,679 |
| Total : | 62,055 | 36,679 |

Inter Unit Balance with Headquarters

(Amount in Rs.)

| PARTICULARS | As at 31st March 2026 | As at 31st March 2025 |
|-------------------------------------|-----------------------|-----------------------|
| Payable to HQ | | |
| - Sales Proceeds of HQ Publications | | |
| - Advance from HQ | | |
| - Others, if any | 4,508 | 4,508 |
| | 4,508 | 4,508 |
| Receivable from HQ | | |
| - Reimbursement (Item-wise) | 1,04,658 | 77,926 |
| - TDS (year-wise) | | |
| | 1,04,658 | 77,926 |
| Total : - | 1,00,150 | 82,434 |

Inter Unit Balance with RO & Chapters

(Amount in Rs.)

| PARTICULARS | As at 31st March 2026 | As at 31st March 2025 |
|-------------------------------|-----------------------|-----------------------|
| Payable to RO & Chapters | | |
| - Advance from RO/Chapters | | |
| - Others, if any | | |
| | - | - |
| Receivable from RO & Chapters | | |
| - Reimbursement (Item-wise) | | |
| - Others (Item-wise) | | |
| | - | - |
| Total : | - | - |

OTHER CURRENT LIABILITIES

(Amount in Rs.)

| PARTICULARS | As at 31st March 2026 | As at 31st March 2025 |
|--|-----------------------|-----------------------|
| Other Current Liabilities | | |
| (i) Fee received in advance from Members | 1,250 | 1,250 |
| (ii) Fee received in advance from Students | | |
| (iii) Security Deposits | | |
| (iv) Other Current Liabilities | | |
| - Property Tax | | |
| - TDS (Yearwise) | | |
| - Service Tax | | |
| - Professional Tax | | |
| - Internal Auditors Fees Payable | 7,500 | 7,500 |
| - Legal & Professional Charges | 500 | 500 |
| - Statutory Auditors Fees Payable | | |
| (v) Payable to Headquarters | | |
| (vi) Payable to RO/Chapters | | |
| Total : | 9,250 | 9,250 |

SHORT TERM PROVISIONS

(Amount in Rs.)

| PARTICULARS | As at 31st March 2026 | As at 31st March 2025 |
|-----------------------------|-----------------------|-----------------------|
| (i) Expense Payable | | |
| a) Rent Payable | 24,188 | 23,036 |
| b) Professional fee payable | 7,260 | 6,600 |
| c) GST Payable | 4,354 | 1,187 |
| (ii) Provision for expenses | | |
| a) | | |
| b) | | |
| c) | | |
| Total : | 35,802 | 30,823 |



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PROPERTY, PLANT & EQUIPMENT

(Amount in Rs.)

| Items | Rate of Depreciation | Gross Block | | | Depreciation / Impairment | | | Net Block | | | |
|---|----------------------|---------------------|-----------|---------------------------|----------------------------|----------------------|--------------|----------------------------|-----------------------|-----------------|-----------------|
| | | Cost as on 1.4.2025 | Additions | Adjustment/ Transfer/Sale | Total cost as on 31.3.2026 | Total as on 1.4.2025 | For the Year | Adjustment/ Transfer/ Sale | Total as on 31.3.2026 | as on 31.3.2026 | as on 31.3.2025 |
| (i) Tangible Assets | | | | | | | | | | | |
| Furniture & Fixtures | 10% | 1,94,532 | | | 1,94,532 | 80,510 | 11,402 | | 91,912 | 1,02,620 | 1,14,022 |
| Computer Peripherals | 40% | 2,11,538 | | | 2,11,538 | 2,02,440 | 3,639 | | 2,06,079 | 5,459 | 9,098 |
| Cooling Equipment | 15% | 82,600 | | | 82,600 | 47,942 | 5,199 | | 53,141 | 29,459 | 34,658 |
| Electrical Equipment | 15% | 17,400 | | | 17,400 | 13,617 | 567 | | 14,184 | 3,216 | 3,783 |
| Office Machines and Communication Equipment | 15% | 11,299 | | | 11,299 | 4,435 | 1,030 | | 5,465 | 5,834 | 6,864 |
| Other Equipment | 15% | 10,000 | | | 10,000 | 2,775 | 1,084 | | 3,859 | 6,141 | 7,225 |
| Library Books | 100% | - | 41,671 | | 41,671 | - | 41,671 | | 41,671 | - | - |
| Vehicles | 20% | - | - | | - | - | - | | - | - | - |
| Computer Software | | | | | | | | | | | |
| Current Year Total (i) | | 5,27,369 | 41,671 | - | 5,69,040 | 3,51,719 | 64,592 | - | 4,16,311 | 1,52,729 | 1,75,650 |
| Previous Year Total (i) | | 5,27,369 | - | - | 5,27,369 | 3,23,715 | 28,004 | - | 3,51,719 | 1,75,650 | 2,03,654 |
| (ii) Intangible Assets | | | | | | | | | | | |
| ERP Software | 0.333 | 18,000 | - | - | 18,000 | 16,567 | 477 | | 17,044 | 956 | 1,433 |
| Current Year Total (ii) | | 18,000 | - | - | 18,000 | 14,777 | - | | 14,777 | 3,223 | 3,223 |
| Previous Year Total (ii) | | 18,000 | - | - | 18,000 | 11,555 | - | | 11,555 | 6,445 | 6,445 |
| Current Year Total (i+ii) | | 5,45,369 | 41,671 | - | 5,45,369 | 3,68,286 | 65,069 | - | 4,33,355 | 1,12,014 | 1,77,083 |
| Previous Year Total (i+ii) | | 5,45,369 | - | - | 5,45,369 | 3,35,270 | 36,166 | - | 3,71,436 | 1,73,933 | 2,05,803 |

FIXED ASSETS (Capital work in progress)

| Items | Gross Block | | | Gross Block | | | |
|---|---------------------|-----------|----------------------------|----------------------------|---------------------|-----------|----------------------------|
| | Cost as on 1.4.2024 | Additions | Adjustment/ Transfer/ Sale | Total cost as on 31.3.2025 | Cost as on 1.4.2024 | Additions | Adjustment/ Transfer/ Sale |
| (iii) Capital Work in Progress | | | | | | | |
| Land under acquisition | | | | | | | |
| Buildings under construction | | | | | | | |
| Current Year Total (iii) | - | - | - | - | - | - | - |
| Previous Year Total (iii) | - | - | - | - | - | - | - |
| (iv) Intangible Assets under development | | | | | | | |
| Computer Software | | | | | | | |
| Current Year Total (iv) | - | - | - | - | - | - | - |
| Previous Year Total (iv) | - | - | - | - | - | - | - |



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NON CURRENT INVESTMENTS

(Amount in Rs.)

| PARTICULARS | | AS ON 01.04.2025 | ADDITIONS | DELETIONS | AS ON 31.03.2026 |
|-------------|---|---------------------|-----------|-----------|---------------------|
| I | INVESTMENT IN GOVT. SECURITIES | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | SUB-TOTAL(I) : | - | - | - | - |
| II | INVESTMENT IN DEBENTURES / BONDS | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | SUB-TOTAL(II) : | - | - | - | - |
| III | INVESTMENT IN MUTUAL FUNDS | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | SUB-TOTAL(III) : | - | - | - | - |
| IV | OTHER NON-CURRENT INVESTMENTS | | | | |
| (A) | Fixed Deposits in Banks | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | SUB-TOTAL (IV-A) : | - | - | - | - |
| (B) | Fixed Deposits with institutions other than Banks | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | SUB-TOTAL (IV-B) : | - | - | - | - |
| (C) | OTHERS (Specify nature) | | | | |
| | | | | | |
| | SUB-TOTAL (IV-C) : | - | - | - | - |
| | TOTAL IV : | - | - | - | - |
| | TOTAL (I+II+III+IV) : | - | - | - | - |



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CURRENT INVESTMENTS

(Amount in Rs.)

| PARTICULARS | | AS ON 01.04.2025 | ADDITIONS | DELETIONS | AS ON 31.03.2026 |
|----------------------|---|---------------------|-----------|-----------|---------------------|
| I | INVESTMENT IN GOVT. SECURITIES | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| SUB-TOTAL(I): | | - | - | - | - |
| II | INVESTMENT IN DEBENTURES / BONDS | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| SUB-TOTAL(II): | | - | - | - | - |
| III | INVESTMENT IN MUTUAL FUNDS | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| SUB-TOTAL(III): | | - | - | - | - |
| IV | OTHER NON-CURRENT INVESTMENTS | | | | |
| | (A) Fixed Deposits in Banks | | | | |
| | | | | | |
| | | | | | |
| SUB-TOTAL (IV-A): | | - | - | - | - |
| (B) | Fixed Deposits with institutions other than Banks | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| SUB-TOTAL (IV-B): | | - | - | - | - |
| (C) | OTHERS (Specify nature) | | | | |
| | | | | | |
| SUB-TOTAL (IV-C): | | - | - | - | - |
| TOTAL IV: | | - | - | - | - |
| TOTAL (I+II+III+IV): | | - | - | - | - |



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INVENTORIES

(Amount in Rs.)

| PARTICULARS | As at 31st March 2026 | As at 31st March 2025 |
|--|-----------------------|-----------------------|
| Publications (RO / Chapters own) | | |
| Consumables, Stores & Others (RO / Chap own) | | |
| Total : | | |

NOTE - 10

SUNDRY DEBTORS

(Amount in Rs.)

| PARTICULARS | As at 31st March 2026 | As at 31st March 2025 |
|--|-----------------------|-----------------------|
| Sundry Debtors outstanding for more than six months | | |
| Secured, considered good | | |
| Unsecured, considered good | | |
| Doubtful | | |
| Less : Provision for Bad and Doubtful advance | | |
| SUB-TOTAL (a) | | |
| Others Sundry Debtors | | |
| Secured , considered good | | |
| Unsecured , considered good | | |
| Doubtful | | |
| Less : Provision for Bad and Doubtful advance | | |
| SUB-TOTAL (b) | | |
| Total : | | |

NOTE - 11

CASH AND CASH EQUIVALENTS

(Amount in Rs.)

| PARTICULARS | As at 31st March 2026 | As at 31st March 2025 |
|---|-----------------------|-----------------------|
| Balances with Bank (Including linked term deposits) | 1,57,171.00 | 86,984.00 |
| Cheques / Drafts / Postal Orders / Stamps / Franking Units in hand | | |
| Cash in hand | | |
| Total : | 1,57,171.00 | 86,984.00 |



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SHORT TERM LOANS AND ADVANCES

(Amount in Rs.)

| PARTICULARS | As at 31st March 2026 | As at 31st March 2025 |
|---|-----------------------|-----------------------|
| SHORT TERM LOANS AND ADVANCES | | |
| Secured, considered good | | |
| - | | |
| Unsecured, considered good | | |
| - | | |
| Doubtful | | |
| Less : Provision for Bad and Doubtful advance | | |
| Total : | | |

OTHER CURRENT ASSETS

(Amount in Rs.)

| PARTICULARS | As at 31st March 2026 | As at 31st March 2025 |
|--|-----------------------|-----------------------|
| OTHER CURRENT ASSETS | | |
| Accrued Interst on Current Investments | | |
| Accrued Interst on Non-Current Investments | | |
| Prepaid Expenses | | |
| Security Deposit | 20000 | 20000 |
| CENVAT Credit | | |
| GST Input Tax Credit | 6962 | |
| Recoverable from Parties / Vendors (with break up) | | |
| Receivable from Headquarters | 104658 | 77926 |
| Receivable from RO/Chapters | | |
| Total : | 1,31,620.00 | 97,926.00 |



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INCOME FROM ACTIVITIES

(Amount in Rs.)

| PARTICULARS | For the year ended | |
|---|--------------------|--------------------|
| | 31st March 2026 | 31st March 2025 |
| Income from Students | | |
| Oral Education Fee | | |
| Other Fees : | | |
| Library Annual Subscription | | |
| Library Fine | | |
| Sale of Publications (RC /Chap /CCGRT own) | | |
| Programmes / Seminars | | |
| From Members | | |
| - | 18,325.00 | 45,103.00 |
| - | | |
| From Students | | |
| - Students Training Programmes | | |
| - Orientation Programme | 4,04,900.00 | 53,500.00 |
| - Others | 49,586.00 | 19,799.00 |
| Total : | 4,72,811.00 | 1,18,402.00 |



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OTHER INCOME

(Amount in Rs.)

| PARTICULARS | For the year ended | |
|--|--------------------|--------------------|
| | 31st March 2026 | 31st March 2025 |
| Subscription to Newsletter | | |
| Incentive on Investments | | |
| Investor Awareness Programmes | | |
| Provision no longer required, written-back | | |
| Donations - General | | |
| Rent | | |
| Grants received from Headquarters | 2,59,251.00 | 3,65,207.00 |
| Grants received from Regional Office | | |
| Unpaid Security Deposits / EMD / Retention Money/ Stale Cheques | | |
| Miscellaneous | 1,186.00 | 1,520.00 |
| Total : | 2,60,437.00 | 3,66,727.00 |



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EMPLOYEE BENEFIT EXPENSE

(Amount in Rs.)

| PARTICULARS | For the year ended | |
|-------------------------|--------------------|-----------------|
| | 31st March 2026 | 31st March 2025 |
| Salaries and Allowances | | |
| a) | | |
| b) | | |
| c) | | |
| Staff Welfare | | |
| a) | | - |
| b) | | |
| c) | | |
| TOTAL | - | - |

Note -17

TRAVELLING AND CONVEYANCE EXPENSE

(Amount in Rs.)

| PARTICULARS | For the year ended | |
|---------------------|--------------------|-----------------|
| | 31st March 2026 | 31st March 2025 |
| Travelling Expenses | 23,000.00 | |
| Conveyance Expenses | 9,815.00 | 7,200.00 |
| TOTAL | 32,815.00 | 7,200.00 |

Note -18

PROGRAMMES / SEMINAR EXPENSES

(Amount in Rs.)

| PARTICULARS | For the year ended | |
|-----------------------------------|--------------------|--------------------|
| | 31st March 2026 | 31st March 2025 |
| Programmes / Seminars of Members | | |
| a) Seminar Expenses | 40,134.00 | 58,766.00 |
| b) | | |
| c) | | |
| Programmes / Seminars of Students | | |
| a) Students Training Programmes | 1,55,499.00 | 9,585.00 |
| b) Other Programmes | 21,115.00 | 55,351.00 |
| TOTAL | 2,16,748.00 | 1,23,702.00 |



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OTHER EXPENSES

(Amount in Rs.)

| PARTICULARS | For the year ended | |
|---|--------------------|-----------------|
| | 31st March 2026 | 31st March 2025 |
| Stationery | 1,505 | 680 |
| Newsletter | | |
| Rent, Rates and Taxes | 2,89,104 | 2,74,236 |
| Electricity and Water | | |
| Communication Expense | | |
| - Telephone / Fax | | |
| - Courier / Postage | | |
| Insurance | | |
| Repairs and Maintenance | | |
| - Buildings | | |
| - Computer | 3,881 | 9,250 |
| - Other Assets | 3,072 | 2,960 |
| - Vehicles | | |
| Office Expenses | 33,171 | 22,561 |
| Flexy and Certificates | | 1,485 |
| Newspapers and Periodicals | | |
| Meeting expenses | | |
| Computerisation (Data Processing) | | |
| Prior-period expenses | | |
| Packing and Despatch | | |
| Loss on Sale/ Disposal/Write-off of Assets | | |
| Loss/Write-off of Stocks | | |
| Bank Charges | 80 | 412 |
| Student Scholarship and Awards | | |
| Auditors Remuneration (including Goods and service Tax) | | |
| - Statutory Audit Fees | 10,000 | 9,075 |
| - Statutory Auditor Other Services | 5,000 | |
| - Internal Audit Fees | 10,000 | 9,075 |
| Investor Awareness Programmes | | |
| TDS / Income Tax Recoverable written off | | |
| Bad Debts | | |
| Provision for Bad/Doubtful Debts | | |
| Republic Day Celebration Expenses | 3,300 | 800 |
| Round off | | 3 |
| ITC Reversed | 13,060 | |
| Miscellaneous Expenses | | 550 |
| TOTAL | 3,72,173 | 3,31,081 |



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PRIOR PERIOD EXPENSES (NET OF INCOME)

(Amount in Rs.)

| PARTICULARS | For the year ended | |
|----------------------------|--------------------|-----------------|
| | 31st March 2026 | 31st March 2025 |
| Prior Period Expenses | | |
| Less: Prior Period Incomes | | |
| TOTAL | | |



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| | <u>2025-26</u> (Amount in Rs.) | <u>2024-25</u> (Amount in Rs.) |
|---|-----------------------------------|-----------------------------------|
| Contribution to / from towards L/Bldg/Other Assets | | |
| 1 Contribution for acquisition of capital asset | 154660 | 154660 |
| 2 | | |
| 3 | | |
| 4 | | |
| | 154660 | 154660 |
| Sundry Creditors (Partywise) | | |
| 1 Amit Arvind Associates | 7730 | 7730 |
| 2 Arora Ankit & Co | 10000 | 9075 |
| 3 Mayank K Agarwal & Associates | 8367 | 9075 |
| 4 Green Garden Nursery | 1150 | |
| 5 Gupta Restaurant | 5400 | |
| 6 Hathrasi Sweets | 950 | |
| 7 Kavya General Store | 1025 | |
| 8 Khatu Shyam Flowers | 1000 | |
| 9 Mahotsav | 11500 | |
| 10 Milan Vaishnav Bhojanalya | 8540 | |
| 11 Negi Caterers | 490 | |
| 12 Pioneer Computers | 600 | |
| 13 Rohit Badola | 1880 | |
| 14 Samriddhi Enterprises | 720 | |
| 15 Tripti General Store | 220 | |
| 16 Uniyal Bakers | 700 | |
| 17 Sanjay | 1783 | |
| | 62055 | 25880 |
| Security Deposits (Partywise) | | |
| 1 Office Premises Rent (Mr. Keshav Prasad Nautiyal) | 20000 | 20000 |
| 2 | | |
| 3 | | |
| Advance from Headquarter (Itemwise) | | |
| 1 | | |
| 2 | | |
| 3 | | |
| Advance from RO /Chapter (Nature of Advance) | | |
| 1 | | |
| 2 | | |
| 3 | | |
| Short Term Provisions | | |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| Sundry Debtors (Partywise) | | |
| 1 | | |
| 2 | | |
| 3 | | |



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| | | |
|-------------------------------------|--------|-------|
| 4 | | |
| | | |
| Balance with Bank (Bankwise) | | |
| 1 Punjab National Bank | 157171 | 86984 |
| 2 | | |
| 3 | | |
| 4 | | |
| | 157171 | 86984 |



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| | <u>2025-26</u> (Amount in Rs.) | <u>2024-25</u> (Amount in Rs.) |
|--|-----------------------------------|-----------------------------------|
| Short Term Loans & Advances | | |
| 1 | | |
| 2 | | |
| 3 | | |
| | | |
| Recoverable from Headquarter | | |
| 1 TDOP Reimbursement | 69000 | 77926 |
| 2 SIP Reimbursement | 11600 | |
| 3 CAP Reimbursement | 7004 | |
| 4 Leadership Summit Reimbursement | 11616 | |
| 5 Fixed Assets Tagging Reimbursement | 5000 | |
| 6 Previous Year Reimbursement | 438 | |
| | | |
| | 104658 | 77926 |
| Recoverable from RO / Chap | | |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| | | |
| Sale of Publications (Itemwise) | | |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| | | |
| Receipt for Members Programmes | | |
| 1 From Members & Students | 18325 | 45103 |
| 2 Uttarakhand State Conference | | |
| 3 | | |
| 4 | | |
| | | |
| | 18325 | 45103 |
| Receipt for Students Programmes | | |
| 1 - Students Training Programmes | 24000 | |
| 2 - Orientation Programmes | 404900 | 73500 |
| 3 - Others (Coaching) | 6000 | |
| 4 - Career Awareness Programme | 7004 | |
| 5 - Yuvotsav Receipts | 7582 | 14799 |
| 6 -CSERT Fee | 5000 | 5000 |
| | | |
| | 454486 | 93299 |
| Receipt for Investor Awareness Programme | | |
| 1 | | |
| 2 | | |
| 3 | | |
| | | |
| Provision no longer required written back | | |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |



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| | <u>2025-26</u> (Amount in Rs.) | <u>2024-25</u> (Amount in Rs.) |
|---|-----------------------------------|-----------------------------------|
| Details of Prior period Income: | | |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| Grants received from Headquarters | | |
| 1 Development Grant | | 25900 |
| 2 Grant for Rent | 216540 | 274236 |
| 3 Grant for Electricity | 15760 | 23280 |
| 4 Grant for Telephone | 10335 | 17438 |
| 5 Grant for Library Books | 0 | 0 |
| 6 Grant for best Region / Chapter Awards | | 24353 |
| 7 Leadership summit claim | 11616 | |
| | 254251 | 365207 |
| Grants received from RO | | |
| 1 Activity Grant | | |
| 2 Fixed asset tagging | 5000 | |
| 3 | | |
| 4 | | |
| | 5000 | 0 |
| Miscellaneous Income | | |
| 1 Bank Interest | 1186 | 1520 |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| | 1186 | 1520 |
| Expenses on Students Specific Programmes | | |
| 1 a) Students Training Programmes | 26461 | |
| 2 b) Orientation Programme Expenses | 139675 | 9585 |
| 3 c) Yuvotsav Expenses | 9120 | 30998 |
| 4 | | |
| | 175256 | 40583 |
| Expenses on Members Specific Programmes | | |
| 1 Members Seminar Expenses | 40134 | 23120 |
| 2 Uttarakhand State Conference (Expenses) | | |
| 3 Seminar Expenses | | 35646 |
| 4 Leadership Summit Expenses | 11995 | 24353 |
| | 52129 | 83119 |
| Legal & Professional Services | | |
| 1 Legal and Professional Services | 7260 | 6600 |
| 2 | | |
| 3 | | |
| | 7260 | 6600 |



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| | | <u>2025-26</u> | <u>2024-25</u> |
|--|----------------------------------|-----------------|-----------------|
| | | (Amount in Rs.) | (Amount in Rs.) |
| Rent, Rates & Taxes | | | |
| 1 | Qtr 1 | 71412 | 66912 |
| 2 | Qtr 2 | 72564 | 69108 |
| 3 | Qtr 3 | 72564 | 69108 |
| 4 | Qtr 4 | 72564 | 69108 |
| | | 289104 | 274236 |
| Electricity & Water | | | |
| 1 | Qtr 1 | 6144 | 6824 |
| 2 | Qtr 2 | 5256 | 6696 |
| 3 | Qtr 3 | 4360 | 5360 |
| 4 | Qtr 4 | 3186 | 4400 |
| | | 18946 | 23280 |
| Office Expenses | | | |
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| Details of Prior period Expenses: | | | |
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| Loss on sale /disposal of assets | | | |
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| Auditors Fee | | | |
| 1 | Internal Audit Fee | 10000 | 9075 |
| 2 | Statutory Audit Fee | 10000 | 9075 |
| 3 | Statutory Auditor Other Services | | |
| | | 20000 | 18150 |
| Investor Awareness Programmes | | | |
| 1 | RD (E/N/W/S) | | |
| 2 | MCA | | |
| 3 | Headquarters | | |



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1. SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

(A) ACCOUNTING POLICIES

1. Basis of Preparation of Financial Statements

The Financial Statements are drawn up under historical cost convention and going concern basis and have been prepared in accordance with applicable Accounting Standards issued by the Institute of Chartered Accountants of India and generally accepted Accounting Principles in India (Indian GAAP). All income & expenses are accounted on accrual basis unless otherwise stated. The accounting policies adopted in preparation of the financial statements consistent with applied by the Institute and are consistent with those used in previous year unless otherwise stated.

2. Uses of Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) require management to make estimates and assumptions which affect the reported amounts of assets and liabilities and the reported income & expenditure and the disclosure of contingent liabilities at the date of Financial Statements and the reported amount of revenues and expenses during the year, actual results could differ from those estimates. Difference between the actual result and estimates are recognised in the period in which results are known/ materialised.

3. Basis of Classification of Current and Non-Current

Assets and Liabilities in the balance sheet have been classified as Current or Non- Current.

An Asset has been classified as Current if, it is expected to be realized in, or is intended for sale in the normal operating cycle; or it is held primarily for the purpose of being traded; or it is expected to be realized within twelve months after the reporting date, or it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

All other Assets have been classified as Non-Current.

A Liability has been classified as Current when, it is expected to be settled in the normal operating cycle; or it is held primarily for the purpose of being traded; or it is expected to be settled within twelve months after the reporting date; or the Institute does not have an unconditional right to defer settlement of the liability for at least twelve months.

All other Liabilities have been classified as Non-Current.

An operating cycle is the time between the acquisition of assets for processing and their realization in cash & cash equivalents.

4. Revenue Recognition



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- a. Fees (net of goods and service tax) received from Members are accounted for on cash basis; however, fees received in advance are carried over as a liability.
- b. Fee from students is recognised on cash basis.
- c. Income from sale of publications and other related items are recognised when the risks and rewards in the property are transferred to the buyer which is normally coincides with delivery of goods.
- d. Income from Investments
 - i) Dividend on investments is recognised on receipt basis.
 - ii) Income on interest-bearing securities and fixed deposits is recognised on a time proportion basis taking into account the amount outstanding and the rates applicable on accrual basis.
- e. Receipt of Income/ Expenditure for Programmes/ Seminars is recognised on accrual basis in the Income & Expenditure Account.
- f. Donations –
 - (i) The amounts of voluntary contributions / donations received with a specific direction from the donors that they form the part of the Corpus are credited to Corpus Fund.
 - (ii) Donations received specifically are credited to the specific fund account.
 - (iii) Other donations are treated as income.

5. Investments-

- a. Investments are initially recorded at cost and the cost includes acquisition costs such as brokerage, fees and duties. Accrued interest paid at the time of purchase is set off against receipt of interest.
- b. Long term investments including Mutual Funds are carried at cost including acquisition expenses and diminution in value, other than temporary, if any, is provided for.
- c. Current investments are carried at lower of cost or fair value.
- d. Investments purchased at a premium are carried to the Balance sheet at face value and premium amounts amortized proportionately over the remaining tenure of investments.

6. Property, Plant and Equipment (PPE) / Depreciation and Amortization-



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- a. 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, directly attributable expenditure on making the asset ready for its intended use. Other incidental expenses attributable to acquisition of qualifying Property, Plant and Equipment up to the date the asset is ready for its intended use are also capitalised.
- b. Property, Plant and Equipment excluding Land are stated at historical cost less accumulated depreciation and impairment losses, if any.
- c. Intangible assets are recognised when it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably. Intangible assets are stated at historical cost less accumulated amortization and impairment losses, if any. The cost of intangible assets comprises its purchase price net of any trade discounts and rebates, directly attributable expenditure on making the asset ready for its intended use, other incidental expenses 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.

- d. Land acquired on perpetual lease as well as on lease for over 99 years is treated as freehold land. Land acquired on lease for 99 years or less is treated as leasehold land.
- e. Freehold land is stated at cost. Leasehold land is stated at the amount of premium paid inclusive of stamp duty and registration charges for acquiring the lease rights. The value of leasehold land is amortized over the period of lease as per straight line method.
- f. Depreciation on Property, Plant and Equipment is provided on the Written Down Value method at the following rates as approved by the Council, based on the useful life of the respective assets:

| Item | % |
|--|----|
| Buildings | 5 |
| Furniture and Fixtures | 10 |
| Lifts/Air Conditioners/Other Equipment | 15 |
| Vehicles | 20 |
| Computers & Mobiles | 40 |

- f. Depreciation on additions to Fixed assets is provided on monthly pro-rata basis. No depreciation is charged in the year of sale.
- g. Fixed Assets costing Rs. 5,000 or less are fully depreciated in the year of purchase.
- h. Library books are depreciated at the rate of 100% in the year of purchase.
- i. Intangible Assets (Software) are amortized equally over a period of three years as per straight line method.



- j. Gain or Losses arising from sale/disposal / de-recognition of an asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of Income & Expenditure Account of the relevant year.

7. Inventories

Inventories of papers, consumables, publications, study materials etc. are valued at lower of cost or net realizable value. The cost is determined on FIFO basis. However, inventories older than 1 year are valued at Rs. 1 only considering slow moving/non-moving/obsolete. Stock of Answer Books is charged off to the income and expenditure account in the year of purchase and valued at Nil at the end of the year.

8. Foreign Currency Transactions

- a. Foreign currency transactions are recorded on initial recognition in the reporting currency by applying to the foreign currency amount at the exchange rate prevailing as on the date of transactions.
- b. All incomes and expenses are translated at average rate. All monetary assets / liabilities are translated at the year-end rates whereas non-monetary assets are carried at the rate on the date of transaction.
- c. All incomes or expenses on account of exchange rate difference are recognised in the Income and Expenditure Account.

9. Cash and Cash Equivalents

Cash and cash equivalents in the Balance Sheet comprise of cash at banks and in hand and short-term deposits with an original maturity of three months or less including flexi deposit linked with bank account, which are subject to an insignificant risk of changes in value.

10. Cash Flow Statement

Cash Flows are reported using Indirect Method as set out in Accounting Standard -3 "Cash Flow Statements" whereby Surplus/(Deficit) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flow from operating, investing and finance activities of the Institute are segregated based on the available data and information.

11. Current Assets, Loans & Advances

Current Assets, Loan & Advances are stated in the Balance sheet on the assumption that on realization in the ordinary course of activity, the value will be equal to the aggregate amount shown.

Sundry Debtors & Advances outstanding for more than three years and doubtful for recovery in the opinion of management are provided for and stated net of provisions in the books of accounts.

12. Provisions

A provision is recognised when an enterprise has a present obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation,



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in respect of which a reliable estimate can be made. Provisions are not discounted to its present value other than staff welfare such as Gratuity, Leave Encashment and Pension and are determined based on best estimate required to settle the obligations at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

13. Grants / Reimbursement of expenses and Subsidy on Sale of Publications to Regional Offices & Chapters

Annual grants, reimbursement of expenses and subsidy on sale of publications to the Regional Offices and Chapters are accounted for on cash basis.

14. Allocations / Transfer to Reserves and Surplus and Earmarked Funds

- a. Grant for Building & Other Specific Funds received during the year is directly taken to General Reserve/ Specific Fund to the extent of unutilized amount.
- b. Income from investment of earmarked funds is allocated to the respective earmarked funds on the average of Opening & Closing balances and the amount utilized therefrom is debited to such funds.

15. Old outstanding amounts under the heads of "Earnest Money Deposits, Retention Money, Security Deposits and Stale Cheques"

Undisputed amount outstanding for more than three years under the head of Earnest Money Deposits, Retention Money, Security Deposits and Stale Cheques remaining unpaid at the end of financial year is being written back and treated as Income for the year. Any subsequent claim out of the written back amount is being paid in the year of claim and booked as expenses for the year.

(B) NOTES TO ACCOUNTS

1. Contingent Liabilities

- (a) Claims against the Institute not acknowledged as debts is Rs. 0/- (Previous Year Rs. 0/-), excluding interest which is not yet ascertained.
- (b) TRACES defaults pending adjustments with Income Tax Authorities amounting to Rs. 0/- (P.Y. Rs. 0/-).

2. Capital Commitments and Other Commitments

- (i) The estimated amount of contracts remaining to be executed on capital account, net of advances is Rs. 0 /- as on 31.03.2026 (P.Y. Rs.0/-).
- (ii) Estimated amount of other commitments related to procurements of goods and services in the ordinary course of Institute functioning are not disclosed to avoid excessive details.



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3. Management is of the opinion that except the assets retired from the active use/ discarded and written off during the year, no further impairment of any other assets as contemplated in Accounting Standard – 28 is required at the year end.
4. Disclosure relating to dues payable to suppliers registered under MSMED Act, based on the information available with the Institute for the current financial year is as under :

| | | (Rs. in lacs) |
|---|--------------|---------------|
| Particulars | | 31 March 2026 |
| (a) Amount remaining unpaid to any supplier at the end of each accounting year: | Principal | 62055 |
| | Interest | 0 |
| | Total | 62055 |
| | | |
| (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. | | - |

5. The Institute operates predominantly in India and in one geographical segment as economic condition of whole India is same, further the core objective of Institute is development of profession of Company Secretaryship and imparting Education & Training for the Company Secretaryship Course. Thus, all its operations fall under one segment only as per the meaning of AS 17, Segment Reporting.
6. Valuation of closing inventories of publications and other items are accounted for as per the accounting policies followed by the Institute based on the physical verification at the year end at HQ/ CCGRT's/ Regional offices/ Chapters and necessary adjustments is being made in the books of accounts.
7. The Financial Statements of the Institute for the year ended 31st March, 2026 has been prepared as per the existing format in accordance with Generally Accepted Accounting Principles (GAAP).
8. The details of earning of Income & Expenditure incurred in foreign currency are as under:

| Particulars | Currency | Current Year | | Previous Year | |
|-------------|----------|--------------|--------|---------------|--------|
| | | Foreign | Indian | Foreign | Indian |
| | | n | Rupees | n | Rupees |
| | | | | | |



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| | | Curre ncy | | Curre ncy | |
|---|--|--------------|--|--------------|---|
| a. Earnings in Foreign Currency Delegate Fees | | | | - | - |
| Total INR | | | | - | - |
| b. Expenditure in foreign Currency | | | | | |
| Membership fee | | | | | |
| International affairs and Conferences | | | | | |
| Total INR | | | | | |

9. Previous year's figures have been regrouped/ rearranged/ recast wherever considered necessary to make it comparable with the current year's classification/ disclosures.

For and on Behalf of Managing Committee / Regional Council/CCGRT

As per our report of even date.

For Arora Ankit & Co. Sanjay Jakhmola
Chartered Accountants Office Incharge
FRN : 031487C

CS Ruchitra Kaparwan
Chairperson

CS Archit Tandon
Vice Chairperson

CA Ankit Arora



CS Devna Juyal
Secretary

CS Gitanjali Deka
Treasurer

Membership no :- 454403

Place :- Dehradun

Date :- 05th May 2026.