

RAV&CO Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Council of the Institute of Chartered Accountants of India

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Navi Mumbai Branch of Western India Regional Council of the Institute of Chartered Accountants of India ("the Branch"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Income and Expenditure, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the Chartered Accountants Act, 1949 that give a true and fair view of the state of affairs, financial performance and cash flows of the Branch in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and



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Regd. Office : C-20, Shree Kailash CHS Ltd., Datta Mandir Road, Near Vakola Bridge, Santacruz (E), Mumbai - 400 055. 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.

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

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

Report on Other Legal and Regulatory Requirements

Further, we report that:

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

For R A V & CO **Chartered Accountants** Firm Reg. No. 007532S

CA B. Balakrishna Rai Partner || M. No. 035946 UDIN: 25035946BMGJJP3696 Mumbai, 14th May 2025



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Annexure - A

ADDITIONAL INFORMATION TO BE SUBMITTED BY STATUTORY AUDITOR

- Whether books are being maintained in the online Tally accounting package and financial statements are prepared from the same only.
 Remark: Yes, books are maintained in online Tally ERP Cloud on regular basis and financial statements are prepared from the books of accounts maintained in on-line Tally only.
- 2. Whether inter unit balances with Head Office/ Regional Councils/ Decentralized Offices/ Branches are duly reconciled. Details of unreconciled inter unit balances to be reported.

Remark: Yes, inter-unit balances are duly reconciled.

- 3. Compliance of statutory dues i.e.
 - a. Whether TDS compliances under Income Tax Act, 1961 has been done regularly within due dates and accurately. Any delay or non-compliance or notice received w.r.t TDS has been attended and financial exposure, if any, has been adequately recorded in books of accounts.

Remark: Yes, TDS compliances under Income Tax Act, 1961 done regularly within due dates. As per information provided to us there is no TDS notice received. *However, we have observed that, on consultancy fees paid to Manoj Waghchoure and Bhagwat, TDS deducted under section 194C instead of 194J.*

b. Whether accounting at the respective unit is in compliance with CGST/SGST/IGST Act, 2017. Any delay or non-compliance in GST returns or show cause notice received has been attended to and any financial exposure has been adequately recorded in books of accounts.

Remark: Yes, accounting at the respective unit is in compliance with CGST/ SGST/ IGST Act, 2017. As per information provided to us, GST compliances are done at Mumbai DCO. However, we observed that;



- ITC of Rs. 2,08,268 on catering services has been availed which is blocked under section 17(5) of the CGST Act and needs to be reversed.
- c. Whether provisions related to provident fund w.r.t. employees of the unit are duly complied with.

Remark: As informed to us, Provident Fund and Employees' State Insurance are not applicable to the Branch.

- d. Whether provisions related to professional tax and related local labour law as applicable in concerned state are duly complied with.
 Remark: As per information and explanation provided to us, branch does not have any employee hence compliance of professional tax not applicable to it.
- e. Whether the concerned unit has complied with the requirements of Micro, Small and Medium Enterprises Development (MSMED), Act 2006.
 Remark: Yes, the branch has complied with the requirements of the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006.

However, it has been observed that the branch does not record the invoice receipt date on invoices when they are received from vendors, nor does it follow the practice of issuing payment vouchers.

In cases where invoices are received late from vendors, this could potentially lead to delayed payments. Acknowledging the invoice receipt date could serve as a defence against claims of interest on delayed payments under the MSMED Act.

Additionally, when payments are made via cheque and delays occur due to the vendor's late deposit, having a signed payment voucher would be beneficial in resolving any disputes related to delayed payments.



It is recommended that the branch adopt the practice of recording the invoice receipt date and issuing payment vouchers to mitigate the risk of interest claims and ensure clarity in payment-related disputes.

4. Whether the concerned unit is complying with the Standard Operating Procedures (SOP). Departure / non compliance with SOP be reported.

Remark: Following are a few areas, where lack of compliance with SOP was observed;

- i. Monthly comparison of revenue and capital budget is not done as provided in para 6.1.7 & 6.2.7 of Branch Finance and Operations Manual.
- ii. Empanelment of vendors not done as required by para 17.2 of Branch Finance and Operations Manual.
- iii. Compliance of obtaining quotation and issue of PO for purchase not followed as required by para 17.6 to 17.13 of Branch Finance and Operations Manual.
- iv. Practice of issue GRN or Service Receipt Certificate not followed for procurement as required by para 17.14 of Branch Finance and Operations Manual.
- 5. (a) Whether the concerned unit is maintaining Fixed Assets Register and assets purchased / sold / discarded during the period are properly recorded in register.

Remark: Yes, the Branch is maintaining Fixed Assets Register in excel sheet and assets purchased during the period are properly recorded in register.

(b) Whether fixed assets purchased during the year have been allotted unique identification code and the same have been updated in Fixed Assets Register as well.

Remark: Yes, Fixed Assets purchased during the year have been allotted unique identification code and same have been updated in Fixed Assets Register as well.



- (c) Whether fixed assets have been physically verified by management at reasonable intervals and any material discrepancies noticed on such verification, if any, have been properly dealt with in the books of accounts. **Remark:** Yes, Fixed Assets are verified by management on 31.03.2025 and no discrepancies were observed.
- (d) Whether the capital items purchased by concerned unit are out of the capital grant released by Head Office and only for the purpose it was sanctioned. Provide details of exceptions.

Remark: Yes, the capital items purchased by the concerned unit are out of the capital grant released by the Head Office and are used exclusively for the purpose for which the grant was sanctioned. *However, there is an unutilized grant of Rs. 1,53,715 as of 31.03.2025.*

- (e) Whether the title deeds of immovable properties are held in the name of the Institute. If not, provide the details thereof.
 Remark: Not Applicable, as the Branch does not hold any immovable property.
- (f) In case the branch is not having its own premises and carrying on its activity from rented / leased premises, verify whether the Rental / Leased Expenses are within specified limit i.e.

Particulars	Maximum	Actual Rent Paid
	permissible limit	
Branches having	Rs.1,50,000/- per	Rs. 1,15,500 + GST per month in
membership strength	month	April 2024
more than 2500		
	1	Rs. 1,21,275 + GST per month
		from May 2024 to March 2025



6. (a) Whether the expenditure towards Seminar & Conference are properly accounted for and met out of the source generated by way of participation fee and Seminar/CPE Grant released by Head Office.

Remark: Yes, the expenditure incurred towards seminars and conferences is properly accounted for and met out of the sources generated by way of participation fees or grants. *However, in few cases of seminars for students, the participation fees are not collected from the students.*

- (b) Whether separate ledger account is being maintained for each of the Seminar / Conference/ Workshop / any other program organized during the period. **Remark:** As per information and explanation provided to us, due to limitation in creation of multiple ledger accounts in Tally it is not possible to create a separate ledger account for each of the Seminar / Conference/ Workshop / any other program, however a separate statement of Income & Expense is prepared for each of the Seminar / Conference/ Workshop / any other program organized during the period in an excel sheet.
- (c) Also, report whether such accounts are reconciled and not remained open for long and close within 60 days from the closure of such program.
 Remark: Yes, accounts are reconciled and not remained open for long and close within 60 days from the closure of such program.
- (d) Whether any non educational program/ activity is organized by the concerned unit and expenses recorded in books of accounts. If yes, provide program wise deficit generated from non educational program / activities and total deficit from non self-supporting non educational program / activities.
- (e) Remark: Non educational programs conducted are recorded in the books of accounts. Following are program wise deficit generated from non-educational programs conducted by the Branch during the period from 01st April 2024 to 31st March 2025 which are covered by grants.



Sr No.	Particluar of Prgrams	Income	Expense	Surplus/	Grant #	Surplus/
		from	s on	(Deficit)		(Deficit)
		Program*	Program	before		after grant
	×1			grant		
1	International Yoga	*	28,718	-28,718	28,718	*
	Day					
2	Run For Vikasith	2,440	64,652	-62,212	62,212	
	Bharat					
3	CA Foundation Day-	2,44,338	2,94,338	-50,000	50,000	-
	Consolidated					
4	Health Studio	26,850	26,850	0	0	0
	Programme					
5	GST Amnesty Scheme	46,410	46,410	0	0	0
	- 2024					
6	Cricket Tournament -	1,14,367	1,14,367	0	0	0
	CA & Govt Authorities					
7	Women Premium	32,588	32,588	0	0	0
_	League			-		
8	CAPL - 2025	1,64,621	2,14,621	-50,000	50,000	0
9	Outreach	1,47,550	1,47,550	0	0	0
	Programme					
10	Career Council	0	80,160	-80,160	97,500	17,340
	Programme					

*Income from program includes sponsorship income #Grant received/ receivable

(f) Whether the amount recoverable in respect of any seminars & programs (like Advertisements, Sponsorship etc.) have been recovered within reasonable time, if not, aging analysis of such recoverable be given.

Remark: Yes, the amounts recoverable in respect of seminars & programs (such as Advertisements, Sponsorships, etc.) has generally been recovered within a reasonable time. However, *Participation fees from students for a few seminars/events have not been collected*.



7. Whether the fund of the concerned unit is applied either directly or indirectly for making any payment to the members of the Managing Committee except to reimburse them any expenses incurred by them in connection with the business of the Managing Committee of concerned unit. If yes, provide details.

Remark: No such instances of payment to member of Managing Committee were noticed during the audit of the Branch except reimbursement.

 (a) Whether the unit has complied with the TA/DA/Lodging rules for domestic travel of Central Council Members and Co-opted Members, as approved by the Government of India.

Reply: No instance of payment of TA/DA/Lodging for domestic travel of Central Council Members and Co-opted Members was observed during the audit period; hence, compliance is not applicable.

(b) Whether the unit has complied with the applicable travel rules for members of Regional Councils/Branch Managing Committees, as approved by the Head Office of ICAI.

Reply: No instance of payment of TA to members of Regional Councils/Branch Managing Committees was observed during the audit period; hence, compliance is not applicable.

- (c) In case of non compliance, whether the excess amount of tariff, which is beyond the entitlement, is debited to the personal account of concerned member by concerned unit of ICAI.
 Reply: Not Applicable
- (d) Details of such non compliances / amount outstanding for adjustment in such cases as on 31.03.2025.
 Reply: Not Applicable



9. (a) Whether investments are earmarked corresponding to funds to be earmarked for specific purpose and the same are in agreement. If not, mention the reason for the same.

Remark: The investments are not earmarked for a specific purpose.

(b) Whether such funds are utilized only for specific purposes for which the same are appropriated.

Remark: Yes, all funds are utilized only specific purpose for which the same are appropriated.

 Whether all the revenue grants received and receivable as per the entitlement of the concerned unit duly accounted for in the books of accounts.
 Remark: Yes, all the revenue grants received and receivable as per the entitlement of the concerned unit duly accounted for in the books of accounts.

11. Whether Capital Grant is recognized only on receipt basis.

Remark: As per the information and explanations provided to us, and based on our observation, the capital grant is recognized according to its eligibility. However, it is recognized before receipt because the branch is required to issue an invoice for it.

12. Whether material departure noticed while comparing the actual income and expenditure with the budget estimates approved by the Council. If yes, submit the report of the same.

Remark: We observed variations in income and expenses. Adverse variations exceeding Rs. 10,000 in value and 20% in percentage are reported as follows:

Sr.	Description	Grouping	Budgeted	Actual	Variation	Variation
No.		а. -	Amount	Amount	(Rs. in	in %
			(Rs. in	(Rs. in	lacs)	
			lacs)	lacs)		
1	Certificate Courses Fees	Income	2.00	-	-2.00	100.00%
2	Miscellaneous	Income	1.00	0.33	-0.67	66.80%



	income					
3	Seminar	Expenditure	20.00	46.30	-26.30	131.52%
	Expenses-					
	Members					
4	Advertisement	Expenditure	Ħ	0.14	-0.14	
5	Printing And	Expenditure	0.20	0.61	-0.41	205.02%
	Stationery					
6	Others Expenses	Expenditure	5.00	6.47	-1.47	29.34%
7	Security	Expenditure		0.30	-0.30	
	Arrangements					
8	GMCS Expenses	Expenditure	2.00	6.97	-4.97	248.55%
9	Orientation	Expenditure	12.00	18.79	-6.79	56.55%
	Expenses					
10	ITT Expenses	Expenditure	12.50	16.53	-4.03	32.23%

For R A V & CO Chartered Accountants Firm Reg. No. 007532S

CA B. Balakrishna Rai Partner || M. No. 035946 UDIN: 25035946BMGJJP3696 Mumbai, 14th May 2025

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Office No. 220, Shiv Centre Building, Sector-17, Vashi, Navi Mumbai- 400703

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Balance Sheet as at 31st March 2025

Particulars Note 2025 2024 SOURCES OF FUNDS 1 Innets 1				(Amount in ₹)
Particulars Data 1 Funds 3 11,750,368 9,908,993 i) General Fund 3 11,750,368 9,008,993 ii) Designated/Earmarked Funds 4 2,808,054 2,808,054 (b) Restricted Funds 5 14,555,422 12,717,047 2 Non-current liabilities 6 14,555,422 12,717,047 (a) Other tong-term liabilities 7				As at March 31,
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(c) Short-term provisions 7 $102,130$ $100,022$ 289,657 $568,511$ 4 Inter Unit payable 10 $7,301,050$ $7,122,96$ Total APPLICATION OF FUNDS 1 Non-current assets 11 $867,229$ $1,315,74$ (i) Property, Plant and Equipment and Intangible assets 12 - (ii) Capital work in progress 13 (a) - (iii) Capital work in progress 13 (a) - (iv) Intangible asset under development 14 (a) 232,373 11,102,37 (c) Long Term Loans and Advances 16 - - (d) Other Long-Term assets 14 (b) 17,096,169 4,291,43 (b) Inventories 15 - - (a) Current investments 14 (b) 17,096,169 4,291,43 (b) Inventories 19 3,655,776 1,835,14 (c) Receivables 16 867,483 653,77 (d) Cash and bank balances 19 3,655,776 1,835,14 (e) Short Term Loans and Advances 16 867,483 653,77 (f	(b) Other current liabilities			
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4 Inter Unit payable 10 10 10 10 10 Total 22,149,129 20,408,52 APPLICATION OF FUNDS 22,149,129 20,408,52 1 Non-current assets 11 867,229 1,315,74 (i) Property, Plant and Equipment and Intangible assets 11 867,229 1,315,74 (ii) Capital work in progress 13 (a) - - (iii) Capital work in progress 13 (b) - - (iv) Intangible assets 13 (b) - - (iv) Intangible asset under development 13 (b) - - (b) Non-current investments 14 (a) 232,373 11,102,37 (c) Long Term Loans and Advances 16 - - (d) Other Long-Term assets 15 - - (a) Current investments 15 - - (b) Inventories 18 (898,096) (156,22) (c) Receivables 18 (809,096) (156,22) (d) Carnent investments <td></td> <td></td> <td>289,657</td> <td>568,518</td>			289,657	568,518
IotalIotalAPPLICATION OF FUNDS 1 Non-current assets (i) Property, Plant and Equipment and Intangible assets (ii) Intangible assets (iii) Capital work in progress (iv) Intangible asset under development (b) Non-current investments (c) Long Term Loans and Advances (d) Other Long-Term assets11867,2291,315,742 Current assets (a) Current investments (b) Inventories (c) Receivables13 (a) (b)11,102,372 Current assets (a) Current investments (b) Inventories (c) Receivables14 (b)17,096,1694,291,43(a) Current investments (b) Inventories (c) Receivables14 (b)17,096,1694,291,43(a) Current assets14 (b)17,096,1694,291,43(b) Inventories (c) Receivables18(898,096)(156,22)(c) Receivables (c) Receivables193,655,7761,835,14(d) Cash and bank balances (f) Other current assets10867,483653,7(d) Cash and bank balances (f) Other current assets1220,721,3326,624,113 Inter unit Receivable21328,1951,366,3	4 Inter Unit payable	10	7,301,050	7,122,962
APPLICATION OF FUNDSII867,2291,315,74(a) Property, Plant and Equipment and Intangible assets (i) Property, Plant and Equipment (ii) Intangible assets (iii) Capital work in progress (iv) Intangible asset under development (b) Non-current investments (c) Long Term Loans and Advances (d) Other Long-Term assets11867,2291,315,742 Current assets (a) Current investments (b) Inventories (c) Receivables13 (b) (c) Receivables14 (a)232,37311,102,372 Current assets (d) Cash and bank balances (e) Short Term Loans and Advances (f) Other current assets14 (b)17,096,1694,291,433 Inter unit Receivable21328,1951,366,33 Inter unit Receivable21328,1951,366,3	Total		22,149,129	20,408,528
(i) Property, Plant and Equipment 11 0007,229 1,010,74 (ii) Intangible assets 12 - - (iii) Capital work in progress 13 (a) - - (iv) Intangible asset under development 13 (b) - - 11,102,37 (b) Non-current investments 14 (a) 232,373 11,102,37 (c) Long Term Loans and Advances 16 - - (d) Other Long-Term assets 17 - - (a) Current investments 14 (b) 17,096,169 4,291,43 (b) Inventories 15 - - (c) Receivables 18 (898,096) (156,22) (d) Cash and bank balances 19 3,655,776 1,835,13 (e) Short Term Loans and Advances 16 867,483 653,77 (f) Other current assets 20 - - - 3 Inter unit Receivable 21 328,195 1,366,3				
(i) Property, Plant and Equipment 12 (ii) Intangible assets 13 (a) (iii) Capital work in progress 13 (b) (iv) Intangible asset under development 13 (b) (b) Non-current investments 14 (a) (c) Long Term Loans and Advances 16 (d) Other Long-Term assets 17 (a) Current investments 14 (b) (b) Inventories 14 (b) (c) Receivables 15 (d) Current investments 15 (e) Short Term Loans and Advances 19 (f) Other current assets 16 (f) Other current assets 16 (a) Inter unit Receivable 21 3 Inter unit Receivable 21 328,195 3 Inter unit Receivable 21 328,195 1,366,3	(a) Property, Plant and Equipment and Intangible assets		967 220	1 315 74
(ii) many be assets 13 (a) - (iii) Capital work in progress 13 (a) - (iv) Intangible asset under development 13 (b) - (b) Non-current investments 14 (a) 232,373 11,102,37 (c) Long Term Loans and Advances 16 - - (d) Other Long-Term assets 16 - - 2 Current assets 17 - - (a) Current investments 14 (b) 17,096,169 4,291,43 (b) Inventories 15 - - (c) Receivables 18 (898,096) (156,23) (d) Cash and bank balances 19 3,655,776 1,835,14 (e) Short Term Loans and Advances 16 867,483 653,77 (f) Other current assets 20 - - 3 Inter unit Receivable 21 328,195 1,366,3	(i) Property, Plant and Equipment		007,220	1,010(11
(iii) Capital work in progress 13 (b) - (iv) Intangible asset under development 13 (b) - (b) Non-current investments 14 (a) 232,373 11,102,37 (c) Long Term Loans and Advances 16 - - (d) Other Long-Term assets 16 - - 2 Current assets 14 (b) 17,096,169 4,291,43 (a) Current investments 15 - - (b) Inventories 15 - - (c) Receivables 18 (898,096) (156,23) (d) Cash and bank balances 19 3,655,776 1,835,14 (e) Short Term Loans and Advances 16 867,483 653,77 (f) Other current assets 20 - - 20,721,332 6,624,11 3 Inter unit Receivable 21 328,195 1,366,3 - - 20,408,5				
(iv) Intarguine asset under development (b) Non-current investments (c) Long Term Loans and Advances (d) Other Long-Term assets 2 Current assets (a) Current investments (b) Inventories (c) Receivables (d) Cash and bank balances (e) Short Term Loans and Advances (f) Other current assets 14 (a) 14 (b) 17 16 17 16 17 17 14 (b) 17,099,602 14 (b) 17,099,602 14 (b) 17,096,169 4,291,43 (b) Inventories (c) Receivables (d) Cash and bank balances (e) Short Term Loans and Advances (f) Other current assets 3 Inter unit Receivable 21 328,195 1,366,3	(iii) Capital work in progress			
(b) Non-current investments 11(6) 11(6) (c) Long Term Loans and Advances 16 17 (d) Other Long-Term assets 17 1,099,602 12,418,02 2 Current assets 14 (b) 17,096,169 4,291,43 (a) Current investments 15 - - (b) Inventories 15 - - (c) Receivables 18 (898,096) (156,22) (d) Cash and bank balances 19 3,655,776 1,835,14 (e) Short Term Loans and Advances 16 867,483 653,77 (f) Other current assets 20 - - 20,721,332 6,624,11 3 Inter unit Receivable 21 328,195 1,366,3 - 20,408,5	(iv) Intangible asset under development			11,102,31
(c) Long Term Loans and Advances 17 - (d) Other Long-Term assets 17 - 2 Current assets 14 (b) 17,096,169 4,291,43 (a) Current investments 15 - (b) Inventories 18 (898,096) (156,23) (c) Receivables 19 3,655,776 1,835,14 (d) Cash and bank balances 16 867,483 653,77 (f) Other current assets 20 - - 3 Inter unit Receivable 21 328,195 1,366,3			-	
(d) Other Long-Term assets 1,099,602 12,418,05 2 Current assets 14 (b) 17,096,169 4,291,43 (a) Current investments 15 - - (b) Inventories 15 - - (c) Receivables 18 (898,096) (156,22) (d) Cash and bank balances 19 3,655,776 1,835,13 (e) Short Term Loans and Advances 16 867,483 653,77 (f) Other current assets 20 - - 3 Inter unit Receivable 21 328,195 1,366,3	(c) Long Term Loans and Advances		-	
(a) Current investments 14 (b) 17,096,169 4,291,4.4 (b) Inventories 15 - - (c) Receivables 18 (898,096) (156,23) (d) Cash and bank balances 19 3,655,776 1,835,14 (e) Short Term Loans and Advances 16 867,483 653,77 (f) Other current assets 20 - - 3 Inter unit Receivable 21 328,195 1,366,3	(d) Other Long-Term assets		1,099,602	12,418,05
(a) Current Investments 15 - (b) Inventories 15 (898,096) (156,23) (c) Receivables 19 3,655,776 1,835,14 (d) Cash and bank balances 16 867,483 653,77 (f) Other current assets 20 - - 3 Inter unit Receivable 21 328,195 1,366,3		11 (h	17 096 169	4.291.43
(b) Inventories 18 (898,096) (156,23) (c) Receivables 19 3,655,776 1,835,14 (d) Cash and bank balances 16 867,483 653,77 (f) Other current assets 20 - - 3 Inter unit Receivable 21 328,195 1,366,3				.,
(c) Receivables 19 3,655,776 1,835,14 (d) Cash and bank balances 19 3,655,776 1,835,14 (e) Short Term Loans and Advances 16 867,483 653,74 (f) Other current assets 20 20,721,332 6,624,1 3 Inter unit Receivable 21 328,195 1,366,3			(898.096	(156,23
(d) Cash and bank balances 16 867,483 653,7 (e) Short Term Loans and Advances 16 20 - - (f) Other current assets 20 - - - - 3 Inter unit Receivable 21 328,195 1,366,3 -				· · · · · · · · · · · · · · · · · · ·
(e) Short Term Loans and Advances 10 20 (f) Other current assets 20 20 3 Inter unit Receivable 21 328,195 1,366,3				
(1) Other current assets 20,721,332 6,624,1 3 Inter unit Receivable 21 328,195 1,366,3				
3 Inter unit Receivable 22 140 120 20 408 5	(†) Other current assets		20,721,332	6,624,1
Total 22,149,129 20,408,5	3 Inter unit Receivable	21	328,195	5 1,366,34
	Total		22,149,129	20,408,52

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



Office No. 220, Shiv Centre Building, Sector-17, Vashi, Navi Mumbai- 400703

Income and Expenditure Account for the year ended 31st March 2025

	Income and Experiature Account for the year of			(Amount in ₹)
			For the year	For the year
	Particulars	Note	ended 31, 2025	ended 31, 2024
1	 Income (a) Donations & Grants (b) Fees from Rendering of Services (c) Sale of Publication & other Items (d) Income from Restricted funds (e) Other Income Total Income (1) 	22 23 24 25 26	4,792,326 9,956,827 4,200 - 1,075,088 15,828,441	3,017,682 6,939,098 11,744 - 964,663 10,933,187
П	Expenses: (a) Cost of Publications (b) Employee benefits expense (c) Depreciation and amortization expense (d) Expenses from Restricted funds (g) Other expenses	27 28 29 30 31	34,600 19,834 702,652 13,229,980	17,000 14,517 1,654,903 = 8,452,609
	Total Expenses(II)		13,987,066	10,139,029
m	Excess of Income over Expenditure for the year [I + II]		1,841,375	794,158
	 Appropriations/Transfer to funds a) b) Maintenance Fund c) Donation received for building d) Balance transferred to General Fund 		1,841,375	794,158
	Total		1,841,375	794,158

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

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Date: 14

Navi Mumbai Branch of WIRC of ICAI clered 4 For RAV & CO Chartered Accountants Navi Mumbai Branch Chairman Secretary Treasurer B. Balakrishna Rai Partner M. No. 35946 696

1. General Information

Navi Mumbai Branch of WIRC of ICAI (Hereinafter Referred to as the Branch) is a branch of Western India Regional Council of the Institute of Chartered Accountants of India (ICAI) and having Branch premises located in Sector 17, Vashi. The Branch serves a membership of more than 3,000 Chartered Accountants and 10,000 (Approx) CA students. These CA members are either in practice or in business or holding eminent positions in various industries as well as Government Organizations.

The Branch come under Large Branch Category as per the Category defined by ICAI. It, keeps its members updated with latest developments in the profession and ensures overall development of members by conducting interactive meeting, seminars, conferences, workshop & webinars. It also offers ICITSS MCS, ICITSS-IT, ICITSS-Orientation Course, AICITSS-Advance ITT Courses to CA Students. It also facilitates reading room for CA Students for free of cost.

Significant Accounting Policies 2.

2.01 Basis of Preparation

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

2.02 Use of Estimates

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

2.03 Inventories

No inventories recorded in Books of Accounts of the Branch.

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 Cash Flow Statement

Cash flows are reported using the indirect method, whereby net surplus is adjusted for the effects of transactions of noncash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Institute are segregated based on the available information.

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

i) Income from investments is not from Earmarked Funds thus its not added to Earmarked Funds.

2.07 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.

2.08 Intangible Assets

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

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2.09 Capital Work in Progress

Capital Work in progress is not applicable

2.10 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.

Clas	s of Property,Plant and Equipment	Rate of Depreciati	on
i)	Buildings	5%	(to ducting color papel installations)
ii)	Lifts, electrical installations and fittings	10%	(including solar panel installations)
iii)	Computers	60%	
	Furniture and fixtures	10%	
iv)	Air conditioners and office equipments	15%	
V)		20%	
vi)	Vehicles	2070	

- vii) Library books purchased during the year are depreciated at 100%
- Carrying amount of building on Leasehold land is amortised over the lease term . B)
- Intangible assets are amortised on straight line method over three years. C)

2.11 Revenue recognition

The Revenue is recognised as follows:

- Class room training fee comprises fee received for Management Communication Skills Course ("MCS"), Integrated i) 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 ii) conducted.
- Grants of Revenue nature from Head Office to be recognised on accrual basis iii)

2.12 Other income

- a) Income from sale of publications and other related items are recognised when the risk and rewards are transferred to the buyer which normally coincide with delivery of goods.
- Interest Income is recognised on a time apportionment basis. b)
- Donations, if any, received during the year for buildings are recognised in the year of receipt c)

2.13 Investment

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

2.14 Foreign Currency Transaction

Foreign Currency Transaction is not applicable

2.15 Employee benefits

As per BHRS Scheme 2022 (if applicable)

2.16 Leases

Not applicable

2.17 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.

2.19 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.

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Contingent assets are neither recognised nor disclosed

NOTE # 3 General Funds

(Amount in ₹)

Income and Expenditure 2024 Transfer from / (to) General Fund, 2025 2024 Transfer from / (to) Earmarked Funds 2025 2024	General	Other than General	Total	
Balance at the beginning of the year	2025	12,109,102	(2,200,109)	9,908,993
	2024	11,314,944	(2,200,109)	9,114,835
				4 0 44 975
Add: Appropriation from Statement of	2025	1,841,375	1	1,841,375
	2024	794,158		794,158
The first (the) Constraint Fund	2025	-	-	
Transfer from / (to) Earmarked Funds	2025	Xe2		
	2024	(1		
(Utilization)/Addition	2025	-	-	
(Ounzation)/Addition	2024	-		
Delegent the and of the year	2025	13,950,477	(2,200,109)	11,750,368
Balance at the end of the year	2023	12,109,102	(2,200,109)	9,908,993





Navi Mumbai Branch of WIRC of ICAL tene Ar Treasurer Secretary Chairman

NOTE # 4 Designated/Earmarked Funds

(Amount in ₹)

Particulars	As at March 31,	Infrastructure Fund	Research Funds	Accounting Research Building Fund	Other Funds	Total
				12	2,808,054	2,808,054
Balance at the	2025				2,808,054	2,808,054
beginning of the year	2024		•		2,000,054	2,000,004
Appropriation from Statement	2025	-				
of Income and Expenditure	2024					
Transfer from / (to)	2025	1.0				
Reserves and Surplus	2024					
Contribution received /	2025	-		The second se		
Addition during the year	2024	(E)			ž	•
Interest income during the year appropriated	2025		(*)	-	2	
through Income and Expenditure	2024			*	*	
Utilised during the year	2025					
	2024		62		-	
Palanas at the end	2025	-			2,808,054	2,808,054
Balances at the end of the year	2023		•		2,808,054	2,808,054





NOTE # 5 Restricted Funds

(Amount in ₹)

Navi Mumbai Branch of WIRC of ICAL

Secretary

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Particulars	As at March 31,	Medals and Prizes	Students Scholarship	Total
Balance at the beginning of the year	2025	-		
	2024	•	÷.	
Transfer from / (to)	2025	-	-	() -
Reserves and Surplus	2024			
Contribution received /	2025	-		1
Addition during the year	2024			
Interest income during the year appropriated	2025			
through Income and Expenditure	2024	(H)		
Utilised during the year	2025			
	2024			
Balances at the end of the year	2025		-	
,	2024	-	14 M	





(Amount in ₹)

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

Not	te#7 Provisions	Long	term	Short	term
NO		As at March 31,	As at March 31,	As at March 31, 2025	As at March 31, 2024
_		2025	2024	2025	2024
(a)	Provision for employee benefits				
• •	(i) Provision for Employee Benefits-Leave Encashment	S=3			
	(ii) Provision for Employee Benefits-Gratuity				12
	(iii) Provision for Employee Benefits-Pension	-	172	1	-
(b)	Other provisions				
` '	(i) Non Capital Expenditure	() (#2		102,150	188.025
	(ii) Provision for Publication Obsolete Stock	-		12	-
_	Total Provisions			102,150	188,025

Note# 8 Payables	As at March 31, 2025	As at March 31, 2024
 (a) Total outstanding dues of micro, small and medium enterprises (b) Total outstanding dues of creditors other than micro, small and medium enterprises 	95,845	185,937
Total payables	95,845	185,937

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

Par	ticulars	As at March 31, 2025	As at March 31, 2024
(a)	Amount remaining unpaid to any supplier at the end of each accounting year:		
	Principal Interest		
(b)	The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed	3	
(c)	day during each accounting year. The amount of interest due and payable for the period of delay in making payment	10	-
	(which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.		
(d)	accounting year.	27.	
(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.		





Navi Mumbai Branch of WIRC of ICAI Amst Secretary Treasurer Chairman

(Amount in ₹)

Note# 9 Other current liabilities	As at March 31,	As at March 31,
	2025	2024
(A) Fees received in advance		
(i) Class room training fees:		
a) Information Technology Training		-
 b) General Management and Communication Skills 	S=0	
c) Orientation	-	
(ii) Revisionary Classes		
(iii) Seminar fees:		
a) Members	-	=
b) Students	-	
c) Non Members	=	8
(iv) Post Qualification Courses		
(v) Certificate Courses	=	
(vi) Sponsorship	1	
(vii) Journal Subscription	-	
(viil) Others	-	
Sub-Total (A)		
(B) Other liabilities		
(i) Payable for Capital Items	-	
(ii) Provident fund and professional tax payable	-	
(iii) Goods and Service tax payable	-	148,73
(iv) TDS payable	91,662	45,82
(v) Security and earnest money deposit		
(vi) CABF/CASBF/SV Aiyer fund payable	1	
(vii) Other payables	-	8
Sub-Total (B)	91,662	194,5
Total Other current liabilities	91,662	194,5

ote# 10 Inter unit payable	As at March 31, 2025	As at March 31, 2024
(i) Publication Current Account	(÷)	
(ii) Capital Grant Items:		
(a) Building Grant	· · ·	2
(b) Capital Grant	7,301,050	7,122,962
(c) Library Grant		8
(d) ITT Centre Grant	2	
(e) Reading Room Grant	-	
(f) Advance for Programs	8	5.
Total Other long-term liabilities	7,301,050	7,122,962

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Navi Mumbai Branch of WIRC of ICAL Chairman

Secretary Treasurer

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

Note # 11 Property, Plant and Equipment

(Amount in ₹)

					TANGIBLE A	ASSETS				
Particulars	Freehold land	Leasehold land	Buildings	Computers	Office equipment	Furniture & Fixtures	Lift, Electrical Installations & Fittings	Vehicles	Library Books	Total
Gross Block					018 =01	010 100	080			4 425 216
As at April 01, 2024	1	£.	11(10)	4,049,060	167,753	5cn, 102	nec'l			254,137
Additions					101,402					81
Internal Transfer of Assets										
Sale/Discarded Assets				4.102.946	210,533	317,656	10,550			4,641,685
As at April UI, 2U23										35,220
Internal Transfer of Assets						1410 603	(006 0)			- (251,689)
Sale/Discarded Assets				(53,886)						4 679 353
As at March 31. 2025	•	•		4,049,060	4	207,053	1,350			A 475 216
As at March 31, 2024				4,049,060	167,753	207,053	1,350	1		o doguis
Depreciation/Adjustments							100/	1000	100%	
Rate of Depreciation			5%		-					3 100 472
As at Anril 01 2024	1	E	r	2			×			703,462
Additions				649,099	40,958	12,540	25			1 12,032
Internal Transfer of Assets										
Sala/Discarded Assets							1			1 676 7/7
Valer Discarded 1 2003				1,398,317	110,797	159,941	1,693	~		1,010,1
As at April U1, 2023				1,622,762	17,116	14,853	173	~		1,654,903
Additions					_					(1
Internal Transfer of Assets	1			(53.850)	(68,119)) (93,144)	(7,066)	(6		(222,179)
Sale/Ulscarded Assets				- 3.616.327	7 100.752	94,190	855	1		- 3,812,124
As at March 31, 2025					9 59,794	81,650	800	0		3,109,472
Net Block							105			- 867,229
As at March 31, 2025				- 432,733						
As at March 31, 2024	3	11 m		- 1,081,831	107,95	125,403	990			
	* C	Entra C	22200			Charteled 4cc		Navi Mumbai Branchof WIRC of I	ch of WIRC	of ICAI
	IART	(Jaces 100				Mumbai		27 2	H	- The Divide
	S.C.		all			Branch	Se Arnin Chairman	Serratary		Tragetter
		ALCONTAN				10 + 17				1 casula

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

	(Amount in ₹)
12 Intangible Assets (Computer Software)	
Particulars /Assets	Total
Gross Block	
As at April 01, 2024	36,000
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at April 01, 2023	36,00
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at March 31, 2025	36,00
As at March 31, 2024	36,00
Amortization/Adjustment As at April 01, 2024	36,00
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at April 01, 2023	36,00
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at March 31, 2025	36,00
	00.00

Note # 13 Work in Progress

a)	Capital	Work in Progress	As at March 31, 2025	As at March 31, 2024
	Opening	Balance	<u>2</u> 1	H
	Add:	Additions during the year		<u>لا</u>
	Less:	Capitalized during the year		2
	Closing	g Balance		•
b)		ble assets under development	As at March 31, 2025	As at March 31, 2024
	Intangit			As at March 31, 2024
)	Intangit	ble assets under development	2025	2024
)	Intangit Opening	ple assets under development	2025	2024
)	Intangik Opening Add: Less:	ple assets under development g Balance Additions during the year	2025	2024





Navi Mumbai Branch of WIRC of ICAI

(Amount in ₹)

Note# 14 Investments

Face	As at Ma	As at Mar	arch 31, 2024	
Value	Units	Book Value	Units	Book Value
		232,373		11,102,314
	-	232,373	+	11,102,31
			Value Units Book Value 232,373 -	Value Units Book Value Units 232,373 - - -

		ch 31, 2025	As at March 31, 2024	
Value	Units	Book Value	Units	Book Value
		17,096,169		4,291,43
1	-	17,096,169	-	4,291,43
	-		17,096,169	Value Sinte Sector





Navi Mumbai Branch of WIRC of ICAI Secretary Treasur Chairman

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

-t-#401 come and advances	Long	Term	Short	Term
ote# 16 Loans and advances	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31 2024
 (a) Loans and advances (i) Loans to staff (ii) Advance to staff (iv) Advance to other Sub-Total-(a) 	•		-	
 (b) Other loans and advances (i) Prepaid expenses (ii) Tax deducted at source receivable (iii) GST on advance receivable (iv) GST input credit receivable (v) Security Deposits (vi) Balance with government authorities Sub-Total-(b) 		-	- 125,150 133,920 108,413 500,000 867,483	79,7 40,0 33,9 500,0 653,7
Total (a+b)			867,483	653,7

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

Note# 18 Receivables	As at March 31, 2025	As at March 31, 2024
(a) Receivable from Customers(b) Electronic Cash and Credit	(898,096) -	(156,238)
(c) Others Less: Provision for doubtful receivables	ā. ā.	
	(898.096)	(156.238)

0

Vitute







(Amount in ₹)

ote# 19	Cash and Bank Balances	As at March 31, 2025	As at March 31, 2024
A	Cash and cash equivalents		-
	(a) Fixed Deposits with original maturity of less than three months	10,426	10,646
	(b) Cash on hand Sub-Total (A)	10,426	10,646
в	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	601,582	957,443
		3,043,768	867,051
	(iii) Cash at Bank Sub-Total (B)	3,645,350	1,824,494
	Total (A + B)	3,655,776	1,835,140

ote# 20 Ot	her current assets	As at March 31, 2025	As at March 31 2024
i) ii) iii) Interest Accrued on Earmarked Funds	-	
i) ii)	nterest accrued and due on deposits Interest Accrued-Investment) Interest Accrued-Fixed Deposits with Banks		
iii	Total		

Note# 21 Inter units Receivable	As at March 31, 2025	As at March 31, 2024
 (a) Current Account - Head office (b) Exam Form Current A/c (c) Regional Intra-Inter Unit A/c (d) Staff Loan Control 	187,792 - 140,403 -	1,014,512 - 351,831
Total	328,195	1,366,343

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Navi Mumbai Branch



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

(Amount in ₹)

Note # 22 : Donations & Grants	For the year ended 31, 2025	For the year ended 31, 2024
		22
i) Donations	1 604 750	1,101,425
ii) Revenue Grant	1,604,750	1,101,420
iii) Special Grant	-	
iv) Adhoc Grant	-	
v) BOS Related Grants Grant	669,754	49,343
vi) Members Program Grant		24
vii) Income Support	2,517,822	1,866,914
viii) Expense Support	-	-
Total	4,792,326	3,017,682

		For the year	For the year
lote # 2	3 : Fees from rendering of services	ended 31, 2025	ended 31, 2024
i)	Class Room Training :-		
	I Information Technology Training	1,888,900	1,937,800
	II Orientation	2,767,000	1,850,000
	III General Management and Communication Skills	871,000	387,000
ii)	Revisionary Classes	-	-
iii)	Students Association Fees	-	
iv)	E-Learning	-	-
v)	Post Qualfication Courses		-
vi)	Certificate Courses	-	(- -
vii)	Campus Interview income		Na.
viii)	Seminar income :-		
,	I Members	2,533,677	1,900,576
	II Students	299,250	218,870
	III Non members	1,597,000	644,852
Tota	al	9,956,827	6,939,098

L + + 04 - Colo of Dublication & other Itams	For the year ended 31, 2025	For the year ended 31, 2024
i) Publications	4,200	7,930
ii) Goods iii) Journal :-		-
I Members II Students Navi Mumbai Bran	WIRC of IGAL	- 3,814
iv) Scrap Items	Intervention	11,744
Total		1

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

(Amount in ₹)

Note # 2	25 : Income from Restricted funds	For the year ended 31, 2025	For the year ended 31, 2024
i) ii)	Interest on Medal & prizes Funds Interest on Student Scholarship Funds		-
Tot	al		-

	For the year	For the year
Note # 26 : Other Income	ended 31, 2025	ended 31, 2024
a) Interest on Bank Deposit	1,041,886	964,423
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	(1 =1)	-
e) Net gain on sale of investments		-
f) Advertisement Income		-
g) Election Income	16,102	-
h) Profit on sale of Fixed assets	-	. .
i) Expert Advisory Fees	-	
j) Fee for Filing Disciplinary Cases	H. H.	
k) Income from Sale of Fixed Asset	E State Stat	
I) Interest on Income Tax Refund	-	-
m) Provision no Longer required written back	-	-
n) Prior Period Income	-	
o) Miscellaneous Income	17,100	240
Total	1,075,088	964,663





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

		(Amount in ₹)
	For the year	For the year
Note # 27 : Cost of goods sold	ended 31, 2025	ended 31, 2024
A) Purchases of stock-in-trade	34,600	17,000
B) Changes in inventories of stock-in trade	0	
Inventories at the beginning of the year:Inventories at the end of the year:		
(Increase)/decrease in inventories of stock-in-trade (C = I - II)	-	
Total (A+B)	34,600	17,00

Note #	# 28 : Employee benefits expense	For the year ended 31, 2025	For the year ended 31, 2024
a)	Salaries, wages, bonus and other allowances		-
b)	Contribution to provident and other funds		-
c) d)	Gratuity expenses Staff welfare expenses	19,834	14,517
	Total	19,834	14,517

Note #	# 29 : Depreciation and amortization expense	For the year ended 31, 2025	For the year ended 31, 2024
a) b)	On tangible assets (Refer note 11) On intangible assets (Refer note 12)	702,652	1,654,903
	Total	702,652	1,654,903

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





Navi Mumbai Branch of WIRC of ICAN Secretary Treasurer Chairman

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

(Amount in ₹)

		For the year	For the year
e # 31 : C	other Expenses	ended 31, 2025	ended 31, 2024
1	Seminar Expenses:		1 010 000
	i) Members	4,268,899	1,910,663
	ii) Students	670,923	646,364
2	Class Room Training expenses:		1 0 0 0 0 0 0
	i) Information Technology Training	1,652,829	1,366,208
	ii) Orientation	1,878,570	1,127,250
	iii) General management and Communication Skills	697,105	161,500
3	Revisionary Classes expenses	-	
4	Meeting expenses	21,325	11,288
	Office expenses	998,712	442,434
	Power and Fuel	174,200	206,470
-	Repairs & Maintenance	39,250	21,888
8	Insurance		
9	Rent, Rate & Taxes	1,449,525	1,391,200
Ŷ	Travelling & Conveyance	55,331	42,792
	Auditor's remuneration	72,000	82,000
	Printing and Stationery	61,004	12,777
	Communication expenses	15,936	11,901
	Legal and Professional Fees	856,476	
	5		2
	Manpower & other services Advertisement and Publicity	13,933	
	-	10,776	
	Bank Charges/ Commission		4
18	Loss on sale of Property, Plant and Equipment		3
19	Loss on foreign exchange transactions (net)		
	Provision for Doubtful Debts and advance		-
	Provision for Pubn Obsolete Stock	32,320	8,13
	Internet & Web Maintenance Charges	51,010	
23	Payments- Earmarked Funds:-		1
	i) Research Fund		
	ii) Accounting Research Building Fund		
	iii) Other Earmarked Funds		-
24	Merit Scholarship	000.000	255.80
25	GST expenses	260,866	255,80
26	Magazines & periodicals	3	-
27	Prior Period expenses		-
		40.000.000	8,452,60
Tot	al	13,229,980	0,452,00





ICAI Bhawan,Office No-220, Shiv Centre Co-Op Society Ltd Plot no-72 D, B, C, Sector-17, Vashi, Navi Mumbai-400705

Trial Balance

1-Apr-2024 to 31-Mar-2025

Particulars	Opening	Transad	ctions	Page 1 Closing
	Balance	Debit	Credit	Balance
Capital Account-11	+1,27,17,047.42 Cr			+1,27,17,047.42 Ci
Reserves & Surplus-1101	+1,27,17,047.42 Cr			+1,27,17,047.42 Cr
Earmarked Funds-110102	+28,08,053.75 Cr			+28,08,053.75 Ci
Other Earmarked Funds-110102007	+28,08,053.75 Cr			+28,08,053.75 Cr
Reserves-110101	+99,08,993.67 Cr			+99,08,993.67 Ci
General Reserve-110101004	+1,21,09,102.27 Cr			+1,21,09,102.27 Cr
Infrastructure Reserve-110101002	-7,21,823.00 Dr			-7,21,823.00 Dr
Other Reserves-110101005	-14,78,285.60 Dr			-14,78,285.60 Dr
Current Liabilities-12	+5,34,525.68 Cr	1,77,82,922.91	1,74,29,640.97	 In the latter of a 11 August and a second 11 and as
Duties & Taxes-1201	+1,60,564.02 Cr	33,07,026.95	31,29,711.67	-16,751.26 Dr
Direct Tax-120101	+45,825.00 Cr	5,39,127.00	5,84,964.00	+91,662.00 Cr
TDS on Contractor-120101004	+3,175.00 Cr	70,125.00	84,074.00	+17,124.00 Cr
TDS on Professional-120101002	+30,020.00 Cr	2,76,402.00	3,07,642.00	+61,260.00 Cr
TDS on Rent-120101003	+12,630.00 Cr	1,92,600.00	1,93,248.00	+13,278.00 Cr
Indirect Tax-120102	+1,14,739.02 Cr	27,67,899.95	25,44,747.67	-1,08,413.26 Dr
Input GST-120102010	-33,993.28 Dr	10,55,183.68	9,80,763.70	-1,08,413.26 Dr
Output GST-120102011	+1,48,732.30 Cr	17,12,716.27	15,63,983.97	1,00,110.20 D1
Sundry Creditors-1203	+1,85,936.66 Cr	1,40,31,270.96	1,39,41,179.30	+95,845.00 Cr
Expenses Payable-Parties-120303	+1,85,936.66 Cr	1,40,31,270.96	1,39,41,179.30	+95,845.00 Ci
Party Control A/c-120303001	+1,85,936.66 Cr	1,40,31,270.96	1,39,41,179.30	+95,845.00 Cr
W021-ABBOT HOTELES PVT LTD-120303001		7,280.00	7,280.00	0010101000
W021-Agrita Raviraj Shah-120303001		8,100.00	8,100.00	
W021-Ambika Bag House-120303001		1,13,280.00	1,13,280.00	
W021-AMIT TENANI-120303001		2,52,866.20	2,53,346.20	+480.00 Cr
W021-A M SHETTY-120303001		21,600.00	21,600.00	
W021-Antariksh softtech pvt ltd-120303001		10,800.00	10,800.00	
W021-APEEJAY SURRENDRA PARK HOTELS LTD-120303001		1,25,280.00	1,25,280.00	
W021-ASHIMA SHARMA-120303001		4,320.00	4,320.00	
W021-ASIAN CONVENTION & EXPOSITION PVT LTD-120303001		50,000.00	50,000.00	
W021-ASPIRE ENTERPRISES-120303001		9,440.00	9,440.00	
W021-Atharva printers-120303001		1,66,967.00	1,66,967.00	
W021-AURAH LEISURE PVT LTD-120303001		25,550.00	25,550.00	
W021-AVENUE SUPERMARTS LIMITED-120303001		5,826.00	5,826.00	
W021-BAKLIWAL ACADEMICS PRIVATE LIMITED-120303001	+11,664.00 Cr	27,216.00	15,552.00	
W021-Balaji fast food sudesh shetty-120303001		32,076.00	32,076.00	
W021-Balkishan Bajaj-120303001		48,110.00	48,110.00	
W021-Bansal hos-120303001		50,000.00	50,000.00	
W021-Bhagwat - creditors-120303001	+34,749.00 Cr	4,30,848.00	4,30,848.00	+34,749.00 Cr
W021-BHAIRAVI THAKKAR-120303001		15,900.00	15,900.00	
W021-BHARAT PATEL-120303001		51,800.00	51,800.00	
W021-Bhartiya Vidya Bhavan-120303001		2,70,185.00	2,70,185.00	
W021-Bhavana S-120303001		60,480.00	60,480.00	
W021-CA NEELESH BAJAJ-120303001		36,196.00	36,196.00	
W021-CHAMPION TROPHY-120303001		91,157.00	91,157.00	
W021-Chandani Rathod & Co-120303001	+4,350.00 Cr	51,127.00	46,777.00	
W021-CHETAN GONDALIYA-120303001		3,70,000.00	3,70,000.00	
W021-Chirag jain-120303001		2,84,580.00	2,84,580.00	
W021-COLORS CREATIVE MEDIA JOSEPH DANDU-120303001		19,080.00	19,080.00	
Carried Over	+1,32,51,573.10 Cr	1,77,82,922.91	1.74.29.640.97	+1,28,98,291.16 Cr

Chartered 4 Countinged A Chartered 4 Countinge

rial Balance : 1-Apr-2024 to 31-Mar-2025				Page 2 Closing
Particulars	Opening	Transact Debit	Transactions Debit Credit	
	Balance			Balance
Brought Forward	+1,32,51,573.10 Cr	1,77,82,922.91	1,74,29,640.97	+1,28,98,291.16 Cr
W024 OV IOMON 120202001		3,011.00	5,017.00	+2,006.00 Cr
W021-CVJOMON-120303001		2,430.00	2,430.00	
W021-DEEP FIRE SAFETY SERVICES-120303001		1,05,840.00	1,05,840.00	
W021-Deepika Gupta-120303001		15,166.00	15,166.00	
W021-DHANANJAY GOKHALE-120303001		2,160.00	2,160.00	
W021-DIPTI PERIWAL-120303001		'	2,655.00	
W021-FINESSE GRAPHICS & PRINTS PVT LTD-120303001		2,655.00	43,200.00	
W021-FOTO POINT DIGITAL STUDIO-120303001		43,200.00		
W021-GUNJAN H-120303001		2,160.00	2,160.00	
W021-GUPTA SNACKS CORNER-120303001		6,355.00	6,355.00	
W021-Hari Om Copy Centre-120303001	+5,505.00 Cr	50,820.00	45,315.00	
W021-HARSHAL AJMERA-120303001		8,874.00	8,874.00	
W021-HIRENDRA SONI-120303001		21,600.00	21,600.00	
W021-Hotel Tunga Regency Private Limited-120303001		7,463.00	7,463.00	
W021-HUMMERA SHAIKH-120303001		21,600.00	21,600.00	
W021-JAI AMBE ENTERPRISE-120303001		62,959.00	62,959.00	
W021-JAIDEEP PANE-120303001		29,500.00	29,500.00	
W021-Jaishree Pandit-120303001		60,000.00	60,000.00	
		3,970.00	3,970.00	
W021-JAYA TRAVELS-120303001		4,26,307.20	4,26,307.20	
W021-JAYMALA INFRASTRUCTURE PRIVATE LIMITED-120303001		3,840.00	3,840.00	
W021-JAY RAJ EVENTS-120303001	104 750 00 Cr	2,97,000.00	2,97,000.00	+24,750.00 Cr
W021-JB VAISH & ASSOCIATES-120303001	+24,750.00 Cr	2,97,000.00	2,14,650.00	
W021-Jyoti Ramijrai Sarkar-120303001		1,70,100.00	1,70,100.00	
W021-Kaushal pandya-120303001		, ,	3,333.00	
W021-KEDAR PANDE-120303001		3,333.00	29,750.00	
W021-KNOWLEDGE N WEALTH-120303001		29,750.00	29,750.00	
W021-Lalitha Pillai-120303001		2,160.00		
W021-Lata Khatri-120303001		4,320.00	4,320.00	
W021-LAXMI PANDYA-120303001		1,33,650.00	1,33,650.00	
W021-MAA ANNAPORNA FOODS LLP-120303001		14,175.00	14,175.00	
W021-Madhavi Dhole-120303001		4,320.00	4,320.00	
W021-MAHALAXMI CATERERS (NX)-120303001		1,16,146.00	1,16,146.00	
W021-MAHATMA PHULE-120303001		11,000.00	11,000.00	
W021-Mahendra maharaj-120303001		18,774.00	18,774.00	
W021-Manali R Khandewal & Co-120303001		5,000.00	5,000.00	
W021-MANJULA G-120303001	+3,000.00 Cr	45,500.00	47,000.00	+4,500.00 Cr
W021-MANOJ WAGHCHOURE-120303001	+32,076.00 Cr	3,98,772.00	3,98,772.00	+32,076.00 Cr
W021-MAULI STATIONERY -120303001		9,677.00	9,677.00	
W021-MADEL31AHONER(1 120000001		3,739.84	3,739.84	
		66,670.00	66,670.00	
W021-MORE VISION-120303001		6,40,623.00	6,27,461.00	
W021-Navi mumbai sports ass-120303001		23,760.00	23,760.00	
W021-NEELIMA SONKUSALE-120303001		14,750.00	17,250.00	
W021-Nikhil Natekar - Cr-120303001		14,150.00	1,946.00	
W021-NIKHIL PAGARIA CR-120303001		12,150.00	12,150.00	
W021-NILAM SAVLA-120303001			36,450.00	
W021-Nilima Nitin Bhoite-120303001		36,450.00	8,640.00	
W021-NIRUPAMA-120303001		8,640.00		
W021-Oindrila sarkar-120303001		1,53,900.00	1,53,900.00	
W021-Omkar Art Photo Studio-120303001		7,080.00	7,080.00	
W021-Omkar computers-120303001		2,596.00	2,596.00	
W021-Option print-120303001		5,875.00	5,875.00 46,734.00	
VV021-Option print-120000001		46,734.00		ר ר

Carried Over

+1,32,51,573.10 Cr

1,77,82,922.91

1,74,29,640.97 +1,28,98,291.16 Cr



ial Balance : 1-Apr-2024 to 31-Mar-2025 Particulars	Opening	Transac	tions	Page 3
	Balance	Debit	Credit	Balance
Brought Forward	+1,32,51,573.10 Cr	1,77,82,922.91	1,74,29,640.97	+1,28,98,291.16 0
W021-PAYAL FOOD JUNCTION -120303001		1,10,838.00	1,10,838.00	
W021-Payal Food Junction-120303001		1,15,365.00	1,15,365.00	
W021-PINK AND BUN WEDDING-120303001		5,000.00	5,000.00	
W021-Pooja joshi-120303001		24,300.00	24,300.00	
W021-Pragya Jain- Sundry Creditors-120303001		5,000.00	5,000.00	
/021-PRAKASH STATIONERY & TOY STORES-120303001		3,000.00		
W021-PRASAD RAMESH PARADKAR-120303001			3,000.00	
		34,560.00	34,560.00	
W021-Preeti godbole-120303001		19,440.00	19,440.00	
W021-Preeti Y-120303001		41,040.00	41,040.00	
W021-PRITHIKA VEG RESTURANT-120303001		10,788.00	10,788.00	
W021-Prof bhavana srivastava-120303001		8,640.00	8,640.00	
W021-PROF RITU DAS CHAUDHARY-120303001		5,000.00	5,000.00	
W021-Prof Sandeep Bhanot-120303001		6,480.00	6,480.00	
W021-Prof shaikh imran-120303001		8,100.00	8,100.00	
W021-Prof sheetal hande-120303001		88,560.00	88,560.00	
W021-Prof.Tajinder Kaur-120303001		71,280.00	71,280.00	
W021-Prof Vivek S Degaonkar-120303001		78,030.00	78,030.00	
W021-QUESS CORP LIMITED-120303001		79,181.00	79,181.00	
W021-RAJASTHAN BHAWAN-120303001		6,252.00	6,252.00	
W021-Rajendra samudre-120303001		3,92,662.00	3,92,662.00	
W021-RAJESH NAIR-120303001		4,320.00	4,320.00	
W021-RAJESHRI MUNDRA-120303001		5,000.00	5,000.00	
W021-Ramanand acharya-120303001				
		1,750.00	1,750.00	
W021-Rama Tours & Travels-120303001		8,552.00	8,552.00	
W021-Ranganayaki Rangachari-120303001	. 4 000 00 0	5,000.00	5,000.00	
W021-RAV & CO-120303001	+1,620.00 Cr	1,24,200.00	1,22,580.00	
W021-RED VELVET DECORATORS-120303001		1,000.00	1,000.00	
W021-Reliable Pen Makers-120303001		39,731.00	39,731.00	
W021-RENUKA ACRYLIC & DISPLAY-120303001		32,568.00	32,568.00	
W021-RICHA CHATURVEDI-120303001		6,480.00	6,480.00	
N021-Ritika Parte - Sundry Creditors-120303001		5,000.00	5,000.00	
W021-ROHIT PORWAL-120303001	+3,164.66 Cr	3,165.66	1.00	
W021-SANDEEP CATRERS-120303001		9,32,055.30	9,32,055.30	
W021-Sandeep Jagannath Kumbhar-120303001		12,150.00	12,150.00	
W021-SANDHYA PATIL-120303001		82,080.00	82,080.00	
21-SEC COMMUNICATIONS PRIVATE LIMITED-120303001		1,78,088.00	1,78,088.00	
N021-Shaijala Shankar & Associates-120303001		5,000.00	5,000.00	
W021-Shalini gulecha-120303001		2,160.00	2,160.00	
W021-SHILPI KOTHARI-120303001				
W021-Shree decorator-120303001		5,000.00	5,000.00	
		3,46,897.00	3,46,897.00	
V021-Shree radhekrishna refreshment-120303001		70,462.00	70,462.00	
21-SHREE SUKHSAGAR HOSPITALITY SERVICES-120303001	+64,610.00 Cr	1,93,570.00	1,28,960.00	
V021-SHUBHAM SECURITY SERVICES-120303001		54,000.00	60,000.00	+6,000.00 C
W021-Shyam Brij Gupta-120303001		3,000.00	3,000.00	
W021-SIES COLLEGE-120303001		12,74,124.00	12,74,124.00	
I-SIES COLLEGE CANTEEN (Prop- P S Venkateswaran)-120303001		51,840.00	51,840.00	
W021-SIGNATURE ARENA-120303001		25,000.00	25,000.00	
W021-S K ENTERPRISES-120303001		32,400.00	32,400.00	
W021-S KUMAR PUBLICITY-120303001		14,630.00	14,630.00	
W021-S M SOUND-120303001		2,07,405.00	2,07,405.00	
W021-SUJATA RAO-120303001		56,160.00	56,160.00	
			55,100.00	
arried Over	+1.32.51.573.10 Cr	4 77 93 033 04	1 74 20 640 07	+1.28.98.291.16 C
	1.74.71.373.10.01	1.11.02.322.31	1.14.23.040.31	TI.ZO.JO.ZJI.ID

Carried Over

+1,32,51,573.10 Cr

1,77,82,922.91

1,74,29,640.97 +1,28,98,291.16 Cr



Balance Debit Clean Debit Clean Br ought Forward +1,32,51,573.10 Cr 1,77,82,922.91 1,77,82,964.07 +1,23,93,291.16 Cr W021-Sundaum Sesha A Associates-1220303001 1,77,82,922.91 1,77,82,964.07 +1,23,93,291.16 Cr W021-Sundaum Sesha A Associates-1220303001 3,35,471.00 3,54,471.00 5,600.00 W021-Sundaum Sesha A Associates-1220303001 1,000.00 1,000.00 1,000.00 W021-Taper Sector Commence Real-120303001 1,600.00 1,42,000.00 1,42,000.00 W021-Taper Sector Commence Real-120303001 1,42,000.00 1,42,000.00 1,42,000.00 W021-Taper Sector Commence Real-120303001 1,42,000.00 1,42,000.00 1,42,000.00 W021-TRUKURE TREKKING WIT-120303001 1,78,000 1,78,000 1,78,000 1,78,000 W021-TRUKURE TREKKING WIT-120303001 4,57,620.00 4,57,620.00 4,55,00 1,77,50.00 W021-VICKE TREKKING WIT-120303001 1,77,800.00 17,750.00 17,750.00 17,750.00 1,72,72,00 1,72,72,00 1,72,72,00 1,72,72,00 1,72,70,00 1,72,72,00 1,72,72,00	al Balance : 1-Apr-2024 to 31-Mar-2025	Opening	Transact	ions	Closing Balance
Bit ou gint Forward Fruzzuli, Micro Without Fruzzuli, Micro Without Strate Without W021-Sundaram Sesha & Associates-120303001 1,10,160,00 1,10,160,00 1,10,160,00 W021-Sundaram Sesha & Associates-120303001 3,36,471,00 3,36,471,00 5,000,00 W021-Torrent Segment Sesha & Associates-120303001 15,000,00 15,000,00 10,000,00 W021-Torrent Sector	Particulars				
W021-Sundaram Sashan & Associates -120030001 89,640.00 89,640.00 89,640.00 W021-Survama Swaroop -120303001 1,10,160.00 3,35,471.00 3,35,471.00 W021-Tariya Gupta -120303001 5,000.00 15,000.00 10,000.00 W021-Tariya Gupta -120303001 15,000.00 16,000.00 10,000.00 W021-Tariya Gupta -120303001 15,65,487.00 15,65,487.00 W021-Tariya Subo Dommers Meni/2003001 16,65,487.00 15,65,487.00 W021-Tarines Lacob Dommers Meni/2003001 16,600.00 1,42,000.00 W021-Tarines Lacob Dommers Meni/2003001 1,42,000.00 1,42,000.00 W021-Tarines Lacob Dommers Meni/2003001 1,42,000.00 4,57,620.00 W021-Tarines Lacob Dommers Meni/2003001 1,2792.00 4,57,620.00 W021-Tarine Lites Transming Meni/2003001 12,792.00 4,57,620.00 W021-Tarine Lites Transming Meni/2003001 12,792.00 4,500.00 W021-Winkies 404001 17,750.00 17,750.00 17,750.00 W021-Winkies 404001 14,160.00 9,460.00 9,400.00 440.00 W021-Winkie Stacobardi 12,0303001 <	Brought Forward	+1,32,51,573.10 Сг	1,77,82,922.91	1,74,29,640.97	+1,28,98,291.16 CF
W021-Sundaram Seshan A Sascelars (2003001 1,10,160.00 1,10,160.00 W021-Sundaram Seshan A Sascelars (2003001 3,35,471.00 3,35,471.00 W021-Sundaram Section Characterization (2003001) 3,55,471.00 3,55,471.00 W021-Sundaram Section Characterization (2003001) 15,000.00 15,000.00 W021-Tacking Capter (2003001) 15,000.00 10,000.00 W021-Tacking Capter (2003001) 15,000.00 14,2,000.00 W021-Tacking Capter (2003001) 14,2,000.00 14,2,000.00 W021-Wick Marking (2004) 14,48,00 Cr 46,85,00 45,000.00 W021-Wick Marking (2004) 14,48,00 Cr 46,85,00 45,000.00 W021-Wick Marking (2004) 14,48,00 Cr 46,85,00 45,000.00 W021-Wick Studie (2003001) 17,750.00<			90 640 00	89.640.00	
W021-Suvama Swarop-120303001 3,35,471.00 3,35,471.00 3,5,471.00 W021-Suvama Swarop-120303001 5,000.00 15,000.00 15,000.00 W021-Taniya Gupta-120303001 15,000.00 15,000.00 15,000.00 W021-Taniya Gupta-120303001 15,000.00 15,000.00 15,000.00 W021-Taniya Subor Contraine- Rant-120303001 15,65,487.00 14,200.00 14,200.00 W021-Taniya Subor Contraine- Rant-120303001 15,65,487.00 14,200.00 14,200.00 W021-TREKINET LETTENCE SWIDD Suborniane- Rant-120303001 17,750.00 17,750.00 17,750.00 W021-TREKINET LENTENCE SWIDD Suborniane- Rant-120303001 448.00 Cr 45,050 450.00 W021-TREKINET LENTENCE SWIDD Suborniane- Rant-120303001 12,792.00 12,792.00 12,792.00 W021-TREKINET LENTENCE SWIDD Suborniane- Rant-120303001 45,050.00 45,050.00 46,000.00 W021-TREKINET LENTENCE SWIDD Suborniane- Rant-120303001 54,000.00 54,000.00 54,000.00 W021-VIAI PATL-120303001 54,000.00 54,000.00 54,000.00 50,000.00 W021-VIAI PATL-120303001 5,000.00 5,000.00	W021-Sundaram Seshan & Associates-120303001		1 10 160 00		
W021-S. V Cateres-120303001 Soudo and Source Soudo and Source W021-Tanua Britan Subort CEDITOR 12030001 15,000.00 15,000.00 W021-Tanua Britan Subort CEDITOR 12030001 16,65,487.00 15,65,487.00 W021-Tanua Britan Subort CEDITOR 12030001 14,2000.00 14,2000.00 W021-TRANKING CHEER 12030001 1,42,000.00 1,42,000.00 W021-TRANKING INTERPRISE-120303001 1,42,000.00 1,42,000.00 W021-TRANKING INTERPRISE-120303001 4,57,620.00 4,57,620.00 W021-TRANKING INTERPRISE-120303001 4,57,620.00 4,57,620.00 W021-WEA WRASHINGLINES WILD-12030001 12,792.00 12,792.00 W021-WEA WRASHINGLINES WILD-120303001 27,800.00 27,800.00 W021-WEA WRASHINGLINES WILD-120303001 448.00 77,800.00 W021-WEA WRASHINGLINES WILD-120303001 448.00 448.000 W021-WEA WRASHINGLINES WILD-120303001 448.00 448.00 W021-WEA WRASHINGLINES WILD-120303001 448.00 448.00 W021-WEA WRASHINGLINES WILD-120303001 448.00 448.00 W021-WEA CHANGRANKIN-120303001 43,200.00 45,050.00	W021-Suvarna Swaroop-120303001		3 35 471.00	3,35,471.00	
W021-Tankya Burgta-120303001 T6,000.00 15,000.00 W021-Tankya Burgta-120303001 16,000.00 10,000.00 W021-Tankya Burgta-120303001 16,65,467.00 15,66,487.00 W021-Tankya Burgta-120303001 1,42,000.00 16,000.00 W021-Tankya Burgta-120303001 1,42,000.00 16,000.00 W021-TREXAVENTURE TREXKING UNT-120303001 1,42,000.00 4,380.00 W021-TREXAVENTURE TREXKING UNT-120303001 4,57,620.00 4,57,620.00 W021-TREXAVENTURE TREXKING UNT-120303001 4,57,620.00 4,57,620.00 W021-TREXAVENTURE TREXKING UNT-120303001 4,57,620.00 4,57,620.00 W021-VUAP FATL-120303001 448.00 Cr 4,600.00 2,780.00 W021-VUAP FATL-120303001 59,936.76 59,936.76 59,936.76 W021-VUAP FATL-120303001 59,936.76 59,936.76 59,936.76 W021-VUAP FATL-120303001 43,800.00 45,050.00 45,050.00 W021-VUAP FATL-120303001 59,936.76 59,936.76 59,936.76 W021-VUAP FATL-120303001 45,050.00 45,050.00 45,050.00 W021-VUAP FATL-1203030001	W021-S V Cateres-120303001			5,000.00	
W821-TARUW BHATA -SUNDRY CREDIOR	W021-Taniva Gupta-120303001				
W021-Times Asstructure of MARINE ENGINEERS 12003001 15,65,487.00 15,65,487.00 W021-Tomes abool Comment Rent-1200303001 1,42,000.00 1,42,000.00 W021-Tomes Rent-1200303001 4,57,620.00 4,57,620.00 W021-Tomes Rent-1200303001 4,57,620.00 4,57,620.00 W021-VIARS HARIMA-120303001 12,792.00 12,792.00 W021-VIARS HARIMA-120303001 59,938.76 59,938.76 W021-VIARS decorator-120303001 59,938.76 59,938.76 W021-VIARS decorator-120303001 43,200.00 45,050.00 W021-VIARS decorator-120303001 43,800.00 45,050.00 W021-VIARS decorator-120303001 43,000.00 45,050.00 W021-VW CIVIL WORK-120303001 43,000.00 45,050.00 W021-VW CIVIL WORK-120303001 45,050.00 45,050.00 W021-VW CIVIL WORK-120303001 14,160.00 44,050.00 45,050.00	W021-TARUNA BHATIA -SUNDRY CREDITOR-120303001				
W021-Thomas Jacob Commen-Rent-120303001 1,42,000.00 61,380.00 W021-TREKAVENTRE TREKKING UWT-13003001 61,380.00 61,380.00 W021-TREKAVENTRE TREKKING UWT-13003001 66,005.00 63,600.00 W021-TRIMURT I ENTERPRISE-120303001 4,57,620.00 45,7620.00 W021-TRIMURT I ENTERPRISE-120303001 4,57,620.00 45,7620.00 W021-TREKAVENTRE TREKKING UWT-120303001 4,57,620.00 45,760.00 W021-VIESH SHARMA-120303001 4,57,620.00 45,760.00 W021-VIESH SHARMA-120303001 17,750.00 17,750.00 W021-Vies decorator-120303001 17,750.00 17,750.00 W021-Vies decorator-120303001 43,200.00 43,200.00 W021-Vies decorator-120303001 43,200.00 43,000.00 W021-Vies Studio-120303001 43,600.00 43,000.00 W021-Vies Studio-120303001 43,600.00 45,050.00 W021-Vies Studio-120303001 43,600.00 43,000.00 W021-Vies Kastprover MacHander Morthi-120303001 44,000.01 44,000.01 W021-Vies Kastprover MacHander Morthi-120303001 45,050.00 45,050.00 W021-Vies Kastprov	W021-THE INSTITUTE OF MARINE ENGINEERS-120303001				
W021-70 TEN ELECTROBOND SHOPPEN-120303001 61,380.00 61,380.00 61,380.00 W021-TREMAURTIE DETERCENDES PLICINGES WIT DESCONSTRUCES TREXINGES PLICINGES WIT DESCONSTRUCES TREXINGES PLICINGES WIT DESCONSTRUCES PLICINGES PLICINGES WIT DESCONSTRUCES PLICINGES PLIC	W021-Thomas Jacob Oommen- Rent-120303001				
W021-TREKAVENUEL ILECORDING 1200001 16,000.00 W021-TROMES WILLET INTERPRISE-120030001 4,57,622.00 W021-TROMES WILLET INTERPRISE-120030001 4,57,622.00 W021-TROMES WILLEY ANTAGENEY INTERSTRUCTURES WILLEY ANTAGENEY ANTAGE	W021-TOP TEN ELECTRONIC SHOPPENX-120303001			61,380.00	
W021-TRIMURT IEMPENSE-12003001 4,57,620.00 4,57,620.00 W021-TROPHY HOUSE-12003001 +448.00 Cr 4,656.00 63,608.00 W021-TROPHY HOUSE-12003001 12,792.00 12,782.00 455.00 W021-TROPHY HOUSE-120030001 12,792.00 12,782.00 455.00 W021-VLAY PATL-120303001 12,792.00 12,782.00 456.00 W021-VLAY PATL-120303001 54,000.00 54,000.00 54,000.00 54,000.00 W021-VLAY PATL-120303001 59,936.76 59,936.76 59,936.76 W021-VLAM PATL-120303001 43,200.00 43,200.00 43,000.00 54,000.00 W021-VERTL ELECTROSOFTP. LTD-120303001 2,660.00 45,050.00 45,050.00 W021-VERTL ELECTROSOFTP. LTD-120303001 2,660.00 45,050.00 45,050.00 W021-VERTL ELECTROSOFTP. LTD-120303001 2,660.30 dr 45,050.00 45,050.00 W021-VERTL ELECTROSOFTP. LTD-120303001 45,050.00 45,050.00 45,050.00 W021-VERTL ELECTROSOFTP. LTD-120303001 2,26,03.40 Dr 76,049.02 44,02.472,750.00 W021-VERTL FLIGHTLINES-12050210 -1,38,15,743	W021-TREKAVENTURE TREKKING UNIT-120303001			16,000.00	
Witz HRBM BUDDEDA RIMAS INDURES PT 100-1000001 +448.00 Cr 64.056.00 63.608.00 W021-UMESH SHARMA-120303001 +448.00 Cr 64.056.00 63.608.00 W021-UMESH SHARMA-120303001 12,792.00 2,780.00 27.800.00 W021-VIAS PATIL-120303001 17,750.00 54,000.00 54,000.00 W021-VIAS PATIL-120303001 59.936.76 59.936.76 59.936.76 W021-Vikas decorator-120303001 59.936.76 59.936.76 59.936.76 W021-Vikas decorator-120303001 59.936.76 59.936.76 59.936.76 W021-Vikas decorator-120303001 43,200.00 43,200.00 43,200.00 W021-VWESTEL ELECTROSOFT P. LTD-120303001 2,600.00 45,050.00 45,050.00 W021-VWESTEL ELECTROSOFT P. LTD-120303001 45,050.00 45,050.00 45,050.00 W021-VOHEr Habilities-120502010 +1,88,025.00 Cr 3,99,575.00 3,13,700.00 +1,02,150.00 Provisions for Expenses-120601 +1,88,025.00 Cr 3,99,575.00 3,13,700.00 +1,02,150.00 Provisions for Expenses-10104 -5,603.80 Dr 1,25,603.41 -1,25,603.40 Dr -2,25	W021-TRIMURTI ENTERPRISE-120303001			4,57,620.00	
W021-TROPHY HOUSE : HARMA-120303001 445.00 445.00 W021-WIRSH SHARMA-120303001 12,792.00 12,792.00 12,792.00 W021-WIRSH SHARMA-120303001 17,750.00 7750.00 W021-WIRSH SHARMA-120303001 17,750.00 17,750.00 W021-Wikes decorator-120303001 59,936.76 59,936.76 W021-Wikes decorator-120303001 59,936.76 59,936.76 W021-W CMUL WORK-120303001 9,160.00 41,60.00 W021-W CMUL WORK-120303001 9,160.00 14,160.00 W021-WORT ELECTROSO17 <pl id-120303001<="" td=""> 2,600.00 2,600.00 W021-WORE ELECTROSO2010 45,050.00 45,050.00 W021-WORE ILECTROSO2010 45,050.00 45,050.00 W021-WORE ILECTROSO2010 45,050.00 45,050.00 Provisions for Expenses-120601 +1,88,025.00 Cr 3,99,575.00 3,13,700.00 +1,02,150.00 Provisions for Expenses-120601 +1,88,025.00 Cr 3,99,575.00 3,13,700.00 +1,28,029.02 Airsonditioner-210103 -1,25,40.38 Dr -2,54,136.98 7,02,651.88 -8,67,229.02 Computer-210103</pl>	V021-TRISHUL BUILDTECH & INFRASTRUCTURES PVT LTD-120303001	+448 00 Cr		63,608.00	
W021-VEG PLANET -120303001 27,800.00 27,800.00 W021-Vilay PATL120303001 17,750.00 17,750.00 W021-Vilas decorator-120303001 59,936.76 59,936.76 W021-Vilas decorator-120303001 59,936.76 59,936.76 W021-Vilas decorator-120303001 43,200.00 43,200.00 W021-Vilas decorator-120303001 9,160.00 9,160.00 W021-Vilas decorator-120303001 9,160.00 45,050.00 W021-Vilas decorator-120303001 9,160.00 45,050.00 W021-Vilas decorator-120303001 9,160.00 14,160.00 W021-Vilas decorator-120303001 45,050.00 45,050.00 W021-Vilas disbilities-120502010 45,050.00 45,050.00 Other liabilities-120502010 +1,88,025.00 Cr 3,99,575.00 3,13,700.00 +1,02,150.00 Provisions for Expenses-120601 +1,88,025.00 Cr 3,99,575.00 3,13,700.00 +1,02,150.00 Tangible Assets-21 -13,15,743.92 Dr 2,54,136.98 7,02,651.88 -8,67,229.02 Turniture & Fixures-210104 -1,25,60.34 Dr -1,25,60.33 Dr -2,540.33 -00 <td< td=""><td>W021-TROPHY HOUSE-120303001</td><td>1440.00 01</td><td></td><td></td><td></td></td<>	W021-TROPHY HOUSE-120303001	1440.00 01			
W021-VEG PLANEL 12,000,000 27,800,00 27,800,00 W021-Vikas decorator-120303001 17,750,00 17,750,00 17,750,00 W021-Vikas decorator-120303001 59,936,76 59,936,76 59,936,76 W021-Vishal dagariya CRS-120303001 43,200,00 43,200,00 43,200,00 W021-Vishal dagariya CRS-120303001 9,160,00 9,160,00 9,160,00 W021-Vishal dagariya CRS-120303001 45,050,00 45,050,00 W021-Vishal dagariya CRS-120303001 2,600,00 2,600,00 W021-Vishal dagariya CRS-120303001 45,050,00 45,050,00 W021-VISH PROP. UTAM GAPDI-120303001 2,600,00 45,050,00 W021-VOBEE CAKES (PROP. UTAM GAPDI-120303001 45,050,00 45,050,00 Other Liabilities-120502 45,050,00 45,050,00 Other Liabilities-120502010 +1,88,025,00 Cr 3,99,575,00 3,13,700,00 +1,02,150,00 Provisions for Expenses-120601 +1,88,025,00 Cr 3,99,575,00 3,13,700,00 +1,02,150,00 Provisions for Expenses-120601 +1,88,025,00 Cr 3,99,575,00 3,13,700,00 +1,22,150,00	W021-UMESH SHARMA-120303001		12,792.00		
W021-Vikes decorator-120303001 17,000.00 54,000.00 W021-Vikel decorator-120303001 59,936.76 59,936.76 W021-Vishal dagariya CRS-120303001 43,200.00 43,200.00 W021-Vishal dagariya CRS-120303001 9,160.00 9,160.00 W021-Vishal dagariya CRS-120303001 9,160.00 9,160.00 W021-VW CIVIL WORK-120303001 2,600.00 45,050.00 W021-VOOEE CAKES (PRP. UTTAM GAYEN-120303001 45,050.00 45,050.00 W021-VooEE CAKES (PRP. UTTAM GAYEN-120303001 45,050.00 45,050.00 W021-Vother liabilities-120502 45,050.00 45,050.00 Other Payable-120502 45,055.00 3,13,700.00 +1,02,150.00 Provisions for Expenses-120601 -13,15,743.92 Dr 2,54,136.98 7,02,651.88 -867,229.02 Tangible Assets-21 -13,15,743.92 Dr 2,54,136.98 7,02,651.88 -867,229.02 Tangible Assets-2101 -13,15,743.92 Dr 2,54,136.98 7,02,651.88 -867,229.02 Tangible Assets-23 -50.08 Dr 1,25,60.31.01 -1,73,30,124.00 Office Equipment-210106 -1,63,51,190.01 Dr			27,800.00		
W021-Violet Studio-120303001 Sin Server Sin Server W021-Violet Studio-120303001 43,200,00 43,200,00 W021-V RAMCHANDRAN-120303001 9,160,00 9,160,00 W021-V W CIVIL WORK-120303001 9,160,00 9,160,00 W021-VWEBTEL LECTROSOFT P. IT-120303001 14,160,00 14,160,00 W021-WEBTEL LECTROSOFT P. IT-120303001 45,050,00 45,050,00 W021-VOKE CAKES (PROP. UTTAM GAYEN)-120303001 45,050,00 45,050,00 Other liabilities-120502 45,050,00 45,050,00 Other liabilities-120502010 45,050,00 45,050,00 W021-Other liabilities-120502010 +1,88,025,00 Cr 3,99,575,00 3,13,700,00 +1,02,150,00 Provisions for Expenses-120601 -13,15,743,92 Dr 2,54,136,98 7,02,651,88 -8,67,229,02 Tangible Assets-21 -13,15,743,92 Dr 2,54,136,98 7,02,651,88 -8,67,229,02 Targible Assets-21 -13,15,743,92 Dr 2,54,136,98 7,02,651,88 -8,67,229,02 Computer-210103 -1,25,403,38 Dr -1,25,403,38 Dr -1,25,403,37,00 -1,35,99,403,01 -1,79,30,124,00	W021-VIJAY PATIL-120303001				
W021-Vishal dagariya CRS-120303001 00, 14, 160, 00 43, 200, 00 W021-VRMCHANDRAN-120303001 9, 160, 00 9, 160, 00 9, 160, 00 W021-VRMCHANDRAN-120303001 9, 160, 00 9, 160, 00 9, 160, 00 W021-VRMCHANDRAN-120303001 9, 160, 00 9, 160, 00 9, 160, 00 W021-VRMCHANDRAN-120303001 2, 600, 00 2, 600, 00 2, 600, 00 W021-VRMCHANDRAN-120303001 45, 050, 00 45, 050, 00 45, 050, 00 W021-VRMCHANDRAN-120303001 45, 050, 00 45, 050, 00 45, 050, 00 W021-VRMCHANDRAN-120303001 45, 050, 00 45, 050, 00 45, 050, 00 W021-VRMCHANDRAN-120502 45, 050, 00 45, 050, 00 45, 050, 00 W021-VRMCHANDRAN-120502 45, 050, 00 45, 050, 00 45, 050, 00 W021-VRMCHANDRAN-120502 148, 8025, 00 Cr 3, 99, 575, 00 3, 13, 700, 00 +1, 02, 150, 00 W021-VRMCHANDRAN-120502 13, 15, 743, 92 Dr 2, 54, 136, 98 7, 02, 651, 88 -8, 67, 229, 02 Yangble Assets-2101 -22, 28, 60, 34 Dr 76, 049, 02 14, 86, 64, 0-9, 42, 73, 25, 56 Yana	W021-Vikas decorator-120303001		54,000.00		
W021-V RAMCHANDRAN-1203001 9,160.00 9,160.00 W021-VW CIVIL WORK-12030001 14,160.00 14,160.00 W021-WBETEL ELECTROSOFT P. LTD-120303001 2,600.00 2,600.00 W021-WBETEL ELECTROSOFT P. LTD-120303001 45,050.00 45,050.00 W021-VD0BEE CAKES (PROP. UTTAM GAYEN)-120303001 45,050.00 45,050.00 Other Payable-120502 45,050.00 45,050.00 Other Payable-120502 45,050.00 45,050.00 Other Payable-120502 45,050.00 45,050.00 Other Payable-120502 45,050.00 45,050.00 Provisions-1206 +1,88,025.00 Cr 3,99,575.00 3,13,700.00 +1,02,150.00 Provisions for Expenses-120601 +1,88,025.00 Cr 3,99,575.00 3,13,700.00 +4,02,150.00 Airconditioner-210103 -13,15,743.92 Dr 2,54,136.98 7,02,651.88 -8,67,229.02 Furniture & Fixures-210104 -1,52,403.38 Dr -1,25,403.37.00 -1,35,90,403.01 -1,79,30,124.00 Office Equipment-210106 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 General Investment-FD with Bank-220101 <	W021-Violet Studio-120303001				
W021-V W CIVIL WORK-120303001 14,160.00 W021-WEBTEL ELECTROSOFT P. LTD-120303001 14,160.00 14,160.00 W021-WEBTEL ELECTROSOFT P. LTD-120303001 2,600.00 2,600.00 Other Liabilities-12050 45,050.00 45,050.00 Other Payable-120502 45,050.00 45,050.00 W021-Other liabilities-120502010 45,050.00 45,050.00 W021-Other liabilities-20502010 45,050.00 45,050.00 W021-Other liabilities-210502010 45,050.00 45,050.00 W021-Other liabilities-210502010 45,050.00 45,050.00 Provisions for Expenses-120601 +1,88,025.00 Cr 3,99,575.00 3,13,700.00 +1,02,150.00 ixed Assets-2101 -13,15,743.92 Dr 2,54,136.98 7,02,651.88 -867.229.02 Airconditioner-210103 -10,81,831.22 Dr -550.38 Dr -12,540.34 -1,12,863.04 Furniture & Fixures-210104 -550.38 Dr -12,540.33 Dr -12,540.34 -1,12,863.04 Office Equipment-2201 General Investment-ED with Bank-220101 -1,55,08,037.00 1,35,90,403.01 -1,79,30,124.00 Scorputer-S203	W021-Vishal dagariya CRS-120303001		43,200.00		
W221-WEBTEL ELECTROSOFT P. LTD-120303001 T, 2, 600.00 2, 600.00 W21-VOGEE CAKES (PROP. UTTAM GAYEN)-120303001 45, 050.00 45, 050.00 Other Liabilites-1205 45, 050.00 45, 050.00 Other Visions-1206 45, 050.00 45, 050.00 Provisions-1206 45, 050.00 45, 050.00 Provisions for Expenses-120601 +1,88, 025.00 Cr 3,99, 575.00 3,13, 700.00 +1,02, 150.00 Arconditioner-210103 -13, 15, 743.92 Dr 2,54, 136.98 7,02, 651.88 -8,67, 229.02 Computer-210109 -13, 15, 743.92 Dr 2,54, 136.98 7,02, 651.88 -8,67, 229.02 Furniture & Fixures-210104 -13, 15, 743.92 Dr 2,54, 136.98 7,02, 651.88 -8,67, 229.02 Computer-210109 -12, 540.38 Dr 12, 540.34 -1, 23, 663.04 -1, 25, 403.38 Dr -1, 25, 403.38 Dr -1, 25, 403.38 Dr -1, 25, 403.38 Dr -1, 25, 403.37.00 1, 35, 90, 403.01 -1, 79, 30, 124.00 General Investment-2201 -6, 63, 91, 90.01 Dr 1, 51, 69, 337.00 1, 35, 90, 403.01 -1, 79, 30, 124.00 General Investment-FD with Bank-220101 -5, 00, 000.00 Dr	W021-V RAMCHANDRAN-120303001				
W021-Y008EE CAKES (PROP. UTTAM GAYEN)-120303001 45,050.00 45,050.00 Other Liabilities-12050 45,050.00 45,050.00 Other Payable-120502 45,050.00 45,050.00 W021-Y008EE CAKES (PROP. UTTAM GAYEN)-120303010 45,050.00 45,050.00 W021-20ther liabilities-120502010 45,050.00 45,050.00 Provisions-1206 +1,88,025.00 Cr 3,99,575.00 3,13,700.00 +1,02,150.00 Provisions for Expenses-120601 +1,88,025.00 Cr 3,99,575.00 3,13,700.00 +1,02,150.00 Airconditioner-210103 -13,15,743.92 Dr 2,54,136.98 7,02,651.88 -8,67,229.02 Computer-210109 -10,81,831.22 Dr -12,540.38 Dr -2,37,065.16 Office Equipment-210106 -1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 General Investment-FD with Bank-220101 -5,00,000.00 Dr 5,000.00 -5,000.000 -5,000.000.00 -5,000.000 -5,000.000 <td>W021-V W CIVIL WORK-120303001</td> <td></td> <td></td> <td></td> <td></td>	W021-V W CIVIL WORK-120303001				
Other Liabilites-1205 45,050.00 45,050.00 Other Payable-120502 45,050.00 45,050.00 W021-Other liabilities-120502010 45,050.00 45,050.00 W021-Other liabilities-120502010 45,050.00 45,050.00 Provisions-1206 +1,88,025.00 Cr 3,99,575.00 3,13,700.00 +1,02,150.00 Provisions for Expenses-120601 +1,88,025.00 Cr 3,99,575.00 3,13,700.00 +1,02,150.00 Airconditioner-210103 -13,15,743.92 Dr 2,54,136.98 7,02,651.88 -8,67,229.02 Computer-210109 -22,860.34 Dr 76,049.02 14,836.40 -84,072.96 Computer-210109 -10,81,831.22 Dr -6,49,098.70 -4,32,732.82 Computer-210106 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Office Equipment-2201 -163,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 General Investment-S20 Deposits (Asset)-2301 -5,00,000.00 5,000.00 5,000.00 5,000.00 -5,00,000.00 Scurity Deposit-230101001 -5,62,380.0 Cr 1,06,71,608.00 </td <td>W021-WEBTEL ELECTRUSOFT P. LTD-120303001</td> <td></td> <td>2,600.00</td> <td></td> <td></td>	W021-WEBTEL ELECTRUSOFT P. LTD-120303001		2,600.00		
Other Payable-120502 Other liabilities-120502010 12/15/00/00 45,050.00 45,050.00 W021-Other liabilities-120502010 45,050.00 45,050.00 45,050.00 45,050.00 Provisions-1206 +1.88,025.00 Cr 3,99,575.00 3,13,700.00 +1,02,150.00 Provisions-1206 +1.88,025.00 Cr 3,99,575.00 3,13,700.00 +1,02,150.00 Provisions for Expenses-120601 +1.88,025.00 Cr 3,99,575.00 3,13,700.00 +1,02,150.00 Tangible Assets-2101 -13,15,743.92 Dr 2,54,136.98 7,02,651.88 -8,67,229.02 Airconditioner-210103 -10,81,831.22 Dr -6,049.02 14,836.40 -84,072.96 Computer-210109 -12,540.34 -1,12,863.04 -495.34 Furniture & Fixures-210104 -1,25,403.38 Dr 12,540.34 -1,12,863.04 Office Equipment-210106 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Office Equipment-2201 General Investment-F20 with Bank-220101 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Security Deposit-2301 Security Deposit-230101	W021-YOUBEE CAKES (PROP. OTTAM GATEN) T2000000		45,050.00		
Other liabilities-120502010 45,050.00 45,050.00 W021-Other liabilities-120502010 +1,88,025.00 Cr 3,99,575.00 3,13,700.00 +1,02,150.00 Provisions for Expenses-120601 +1,88,025.00 Cr 3,99,575.00 3,13,700.00 +1,02,150.00 Targible Assets-2101 -13,15,743.92 Dr 2,54,136.98 7,02,651.88 -8,67,229.02 Airconditioner-210103 -13,15,743.92 Dr 2,54,136.98 7,02,651.88 -8,67,229.02 Computer-210109 -22,860.34 Dr 7,02,651.88 -8,67,229.02 -432,732.52 Computer-210109 -10,81,831.22 Dr 6,49,098.70 -4,32,732.52 Computer-210104 -550.38 Dr 12,540.34 -1,12,863.04 Office Equipment-210106 -4,55,403.38 Dr 12,540.34 -1,72,803.04 Investment-2201 -163,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 General Investment-FD with Bank-220101 -163,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Security Deposit-230101 -5,00,000.00 Dr 5,000,000.00 5,000,000.00 -5,000,000.00 -5,000,00	Other Liabilites-1205				
W021-Other liabilities-120502010 +1.88,025.00 Cr 3.99,575.00 3.13,700.00 +1.02,150.00 Provisions for Expenses-120601 +1.88,025.00 Cr 3.99,575.00 3.13,700.00 +1.02,150.00 Fixed Assets-21 -13,15,743.92 Dr 2.54,136.98 7.02,651.88 -8,67,229.02 Tangible Assets-2101 -13,15,743.92 Dr 2.54,136.98 7.02,651.88 -8,67,229.02 Computer-210103 -13,15,743.92 Dr 2.54,136.98 7.02,651.88 -8,67,229.02 Computer-210103 -13,15,743.92 Dr 2.54,136.98 7.02,651.88 -8,67,229.02 Computer-210103 -10,81,831.22 Dr -6,49,098.70 -4,32,732.52 Computer-210104 -1,25,403.38 Dr -12,540.34 -1,28,403.49 Office Equipment-210106 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Current Assets-23 -200,000.00 Dr 5,000.00 5,000.00 -5,00,000.00 -5,00,000.00 -5,00,000.00 -5,00,000.00 -5,00,000.00 -5,00,000.00 -5,00,000.00 -5,00,000.00 -5,00,000.00 -5,00,000.00 -5,00,000.00 -5,00,000.00<	Other Payable-120502				
Provisions-1206 +1,88,025.00 Cr 3,99,075.00 3,13,700.00 +1,02,150.00 Provisions for Expenses-120601 +1,88,025.00 Cr 3,99,075.00 3,13,700.00 +1,02,150.00 Fixed Assets-21 -13,15,743.92 Dr 2,54,136.98 7,02,651.88 -8,67,229.02 Airconditioner-210103 -22,860.34 Dr 76,049.02 14,836.40 -84,072.90 Computer-210109 -22,860.34 Dr 76,049.02 14,836.40 -49.534 Electrical Installation & Fittings-210102 -550.38 Dr -12,540.34 -1,12,863.04 Furniture & Fixures-210104 -55,048.0Dr 1,78,087.96 26,121.40 -2,37,065.76 Office Equipment-210106 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 General Investment-FD with Bank-220101 -16,3,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Current Assets-23 Deposits (Asset)-2301 -5,00,000.00 Dr 5,000.00 5,000.000 -5,00,000.00 Sceurity Deposit-230101 -5,00,000.00 Dr 5,000.00 5,000.000 -5,00,000.00 Sceurity Deposit-2303 -23,3001005 -1,63,71,900.00 1,41,3,466.00 +8,98	Other liabilities-120502010				
Provisions -12000 +1,88,025.00 Cr 3,99,575.00 3,13,70.00 +1,000 Provisions for Expenses-120601 +1,88,025.00 Cr 3,99,575.00 3,13,70.00 +1,000 Provisions for Expenses-120601 +1,88,025.00 Cr 3,99,575.00 3,13,70.00 +1,000 Fixed Assets-2101 -13,15,743.92 Dr 2,54,136.98 7,02,651.88 -8,67,229.02 Airconditioner-210103 -22,860.34 Dr 76,049.02 14,836.40 -84,072.96 Computer-210109 -22,860.34 Dr 76,049.02 14,836.40 -84,072.96 Furniture & Fixures-210104 -1,25,40.338 Dr -1,25,40.34 -1,12,863.04 Office Equipment-210106 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 General Investment-2201 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Current Assets-23 Deposits (Asset)-2301 -5,00,000.00 Dr 5,000.000 5,000.000 -5,00,000.00 Scouting Debors-2303 Receivables-230301005 -5,00,000.00 Dr 5,000.000 5,000.000 -5,00,000.00 Customer A/c - GMCS II-230301005 -1,23,500.00 Dr 8,71,000.00 27,67,000.00 <td></td> <td>+1.88.025.00 C</td> <td></td> <td>3,13,700.0</td> <td></td>		+1.88.025.00 C		3,13,700.0	
ixed Assets-21 -13,15,743.92 Dr 2,54,136.98 7,02,651.88 -8,67,229.02 13,15,743.92 Dr 2,54,136.98 7,02,651.88 -8,67,229.02 13,15,743.92 Dr 2,54,136.98 7,02,651.88 -8,67,229.02 13,15,743.92 Dr 2,54,136.98 7,02,651.88 -8,67,229.02 Computer-210109 -22,860.34 Dr 76,049.02 14,836.40 -84,072.96 Electrical Installation & Fittings-210102 -10,81,831.22 Dr -550.38 Dr -12,540.34 -1,12,863.04 Furniture & Fixures-210106 -1,25,403.38 Dr -1,25,403.38 Dr -1,25,909.60 Dr 1,78,087.96 26,121.40 -2,37,065.16 Office Equipment-210106 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 General Investment-FD with Bank-220101 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Scourity Deposit-23011 Security Deposit-230101001 -5,00,000.00 Dr 5,000.00 -5,000,000.00 -5,000,000.00 -5,000,000.00 -5,000,000.00 -5,000,000.00 -5,000,000.00 -5,000,000.00 -5,000,000.00 -1,63,51,190.01 Dr -1,63,51,90.01 Dr -1,63,51,90.01 Dr -1,63,50,00.00 -	Provisions 1206 Provisions for Expenses-120601	+1,88,025.00 C	r 3,99,575.00	·	
13,15,743.92 Dr 2,54,136.98 1,02,031.00 0,01,01,00 13,15,743.92 Dr 2,54,136.98 1,02,031.00 0,01,01,00 14,836.40 -84,072.96 Airconditioner-210103 -10,81,831.22 Dr 6,49,098.70 -4,32,732.52 Computer-210109 -10,81,831.22 Dr 55.04 -495.34 Furniture & Fixures-210104 -55.038 Dr 12,540.34 -1,12,863.04 Office Equipment-210106 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Investments-22 General Investment-FD with Bank-220101 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Current Assets-23 Deposits (Asset)-2301 5,00,000.00 Dr 5,000.00 5,000.00 -5,00,000.00 5,000.00 -5,00,000.00 -5,00,000.00 -5,00,000.00 -5,00,000.00 -5,00,000.00 -1,23,500.00 Dr 5,000.00 -1,23,500.00 Dr 1,48,8,900.00 1,48,8,900.00 +1,56,238.00 Cr 1,25,36,17.00 38,80,274.00 +8,92,995.00 Sudmer A/c - Seminar Members-230301005 Customer A/c - Seminar Members-230301003 27,67,000.00 27,67,000.00 27,67,000.00 +2,65,538.00 Cr 32,53,617.00		-13,15,743,92 D			
-22,860.34 Dr 76,049.02 14,630.40 -4,32,732.52 -22,860.34 Dr 76,049.02 14,630.40 -4,32,732.52 -22,860.34 Dr 76,049.02 14,630.40 -4,32,732.52 -22,860.34 Dr -6,49,098.70 -4,32,732.52 -22,860.34 Dr -550.38 Dr -1,25,40.33 -1,12,863.04 -1,25,403.38 Dr -2,2,7,065.16 -2,37,065.16 -1,25,403.38 Dr -1,25,403.37.00 1,35,90,403.01 -1,79,30,124.00 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Current Assets-23 -30010 -5,00,000.00 Dr 5,000.00 -5,00,000.00 Sundry Debtors-2303 -5,00,000.00 Dr 5,000.00 -1,23,500.00 Dr 8,71,000.00 9,94,500.00 -1,23,500.00 Dr -1,23,500.00 Dr 8,71,000.00	ixed Assets-21	-13,15,743,92 D	r 2,54,136.98	11000	
AirCondutioner 210103 -10,81,831.22 Dr -6,49,098.70 -495.34 Computer-210109 -550.38 Dr -12,540.34 -1,12,863.04 Electrical Installation & Fittings-210102 -1,25,403.38 Dr -2,37,065.16 nvestments-22 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 General Investment-2201 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 General Investment-2201 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Current Assets-23 -2,00,000.00 Dr 5,000.00 5,000.00 -5,00,000.00 -5,00,000.00 Security Deposit-230101 -5,00,000.00 Dr 5,000.00 5,000.00 -5,00,000.00 Sundry Debtors-2303 -1,23,500.00 Dr 1,06,71,608.00 1,14,13,466.00 +8,98,096.00 Customer A/c - GMCS II-230301005 -1,23,500.00 Dr 8,71,000.00 17,61,008.00 1,14,13,466.00 +8,98,096.00 21,25,538.00 Cr 12,65,538.00 Cr 32,53,617.00 38,80,274.00 +8,92,195.00 22,65,538.00 Cr 1,20,000 Cr 1,90,010.00 1,76,310.00 +5,000.00 22,65,538.00 Cr	Tangible Assets-2101	-22.860.34 D	r 76,049.02	14,836.4	1.71Ge-1-4
Compute 210100 -550.38 Dr -550.38 Dr Electrical Installation & Fittings-210102 -550.38 Dr 12,540.34 -1,12,863.04 Office Equipment-210106 -1,25,403.38 Dr -2,37,065.16 nvestments-22 General Investment-2201 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Current Assets-23 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Deposits (Asset)-2301 1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Security Deposit-230101 1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Security Deposit-230101 1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Security Deposit-230101 1,63,51,190.01 Dr 5,000.00 5,000.00 -5,00,000.00 Security Deposit-2303010 5,00,000.00 Dr 5,000.00 -5,00,000.00 -5,00,000.00 Security Deposit-230301007 -1,23,500.00 Dr -1,06,71,608.00 1,14,13,466.00 +8,98,096.00 Customer A/c - GMCS II-230301005 -1,23,500.00 Dr -1,23,500.00 Dr 3,76,000.00 27,67,000.00 27,67,000.00	Airconditioner-210103	-10.81.831.22 D)r		105.04
Furniture & Fixures-210104 -1,25,403.38 Dr -1,78,087.96 26,121.40 -2,37,065.16 Office Equipment-210106 -85,098.60 Dr 1,78,087.96 26,121.40 -2,37,065.16 nvestments-22 General Investment-2201 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 General Investment-FD with Bank-220101 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Current Assets-23 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Security Deposit-230101 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Security Deposit-230101 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Sundry Debtors-2303 -5,00,000.00 Dr 5,000.00 5,000.00 -5,00,000.00 -5,00,000.00 Sundry Debtors-2303 -1,56,238.00 Cr 1,06,71,608.00 1,14,13,466.00 +8,98,096.00 Customer A/c - GMCS II-230301005 -2,65,538.00 Cr 32,53,617.00 38,80,274.00 +8,92,195.00 Customer A/c - Seminar Members-230301003 -2,65,538.00 Cr 32,53,617.00 38,80,274.00 +8,92,195.00 <tr< td=""><td>Computer-210109</td><td>-550.38 D</td><td>)r</td><td></td><td></td></tr<>	Computer-210109	-550.38 D)r		
Purfliture & Tixteres 210101 -85,098.60 Dr 1,78,087.96 26,121.40 -2,01,000.01 nvestments-22 General Investment-2201 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 General Investment-FD with Bank-220101 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Current Assets-23 -20,000.00 Dr 5,000.00 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Security Deposit-230101 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Security Deposit-230101 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Sundry Debtors-2303 -20,000.00 Dr 5,000.00 5,000.00 -5,00,000.00 -5,00,000.00 Sundry Debtors-230301 -5,00,000.00 Dr 5,000.00 5,000.00 -5,00,000.00 +1,56,238.00 Cr 1,06,71,608.00 1,14,13,466.00 +8,98,096.00 +1,56,238.00 Cr 1,26,538.00 Cr 32,53,617.00 38,80,274.00 +8,92,195.00 Customer A/c - Seminar Members-230301002 -2,65,538.00 Cr 32,53,617.00 38,80,274.00 +8,92,195.00 Customer A/c -	Electrical Installation & Tittings-210102	-1,25,403.38 D)r		
nvestments-22 General Investment-2201 General Investment-2201 General Investment-FD with Bank-220101 Current Assets-23 Deposits (Asset)-2301 Security Deposit-230101 Receivable-Security Deposit-230101001 Sundry Debtors-2303 Receivables-230301 Customer A/c - GMCS II-230301005 Customer A/c - Seminar Non members-230301002 Customer A/c - Seminar Non members-230301002 Lustomer A/c - Seminar Students-230301002	Office Equipment-210106	-85,098.60 L			-2,01,000.10
Investment-2201 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 General Investment-FD with Bank-220101 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Current Assets-23 Deposits (Asset)-2301 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,403.01 -1,79,30,124.00 Security Deposit-23010 Security Deposit-230101 -5,00,000.00 Dr 5,000.00 -5,00,000.00 Sundry Debtors-2303 Receivables-230301 -5,00,000.00 Dr 5,000.00 -5,00,000.00 Sundry Debtors-2303 Receivables-230301 -1,23,500.00 Dr 1,06,71,608.00 1,14,13,466.00 +8,98,096.00 Customer A/c - GMCS II-230301007 Customer A/c - Orientation-230301006 -1,23,500.00 Dr 3,71,000.00 9,94,500.00 Customer A/c - Seminar Members-230301003 -1,23,500.00 Cr 32,53,617.00 38,80,274.00 +8,92,195.00 Customer A/c - Seminar Non members-230301002 +14,200.00 Cr 1,90,010.00 1,76,310.00 +5,401.00 +14,200.00 Cr 1,90,010.00 1,76,310.00 +5,00.00 -5,00.00 -5,00.00			r 1,51,69,337.00		7 -1,79,30,124.00
General Investment -ED with Bank-220101 -1,63,51,190.01 Dr 1,51,69,337.00 1,35,90,400.01 1,76,90,000.00 Current Assets-23 Deposits (Asset)-2301 -1,63,51,190.01 Dr 1,51,69,337.00 5,25,05,168.22 -29,15,167.67 Deposits (Asset)-2301 Security Deposit-230101 -5,00,000.00 Dr 5,000.00 -5,00,000.00 Security Deposit-230101 Receivable-Security Deposit-230101001 -5,00,000.00 Dr 5,000.00 -5,00,000.00 Sundry Debtors-2303 Receivables-230301 -1,56,238.00 Cr 1,06,71,608.00 1,14,13,466.00 +8,98,096.00 Customer A/c - GMCS II-230301005 -1,23,500.00 Dr 8,71,000.00 9,94,500.00 -1,23,500.00 18,88,900.00 27,67,000.00 27,67,000.00 +8,92,195.00 Customer A/c - Seminar Members-230301003 +2,65,538.00 Cr 32,53,617.00 38,80,274.00 +8,92,195.00 Customer A/c - Seminar Non members-230301002 +14,200.00 Cr 1,90,010.00 1,76,310.00 +5,00.00 +14,200.00 Cr 1,90,010.00 1,76,310.00 +500.00	nvestments-22	-1.63.51,190.01 D	or 1,51,69,337.00		1 -1,79,30,124.00
Current Assets-23 -13,41,258.25 Dr 5,40,79,077.64 5,25,05,168.22 -29,13,107.01 Security Deposit-230101 -5,00,000.00 Dr 5,000.00 -5,00,000.00 Security Deposit-230101 -5,00,000.00 Dr 5,000.00 -5,00,000.00 Sundry Debtors-2303 -5,00,000.00 Dr 5,000.00 -5,00,000.00 Sundry Debtors-2303 -1,14,13,466.00 +8,98,096.00 Customer A/c - GMCS II-230301005 -1,23,500.00 Dr 8,71,000.00 9,94,500.00 Customer A/c - Seminar Members-230301007 27,67,000.00 27,67,000.00 27,67,000.00 Customer A/c - Seminar Non members-230301003 +14,200.00 Cr 1,90,010.00 1,76,310.00 +5,401.00 H14,200.00 Cr 1,90,010.00 1,76,310.00 +500.00	General Investment-2201	-1.63.51,190.01 L	Dr 1,51,69,337.00		
Current Assets-23 International control of the security of the security deposit-230101 Security deposit-230101 Security deposit-230101 Security deposit-230101 Security deposit-230101 Security deposit-230101 Security deposit-230101001 Security deposit-230101001 Security deposit-230101001 Security deposit-230301001 Security deposit-230301000 Security deposit-230301000 Security deposit-230301000 Security deposit-230301000 Security deposit-230301000 Security deposit-230301000 Security deposit-230301005 Security deposit-230301007 Security deposit-230301006 Security deposit-230301006 Security deposit-230301000 Security deposit-23030100					
Deposits (Asset)-2301 -5,00,000.00 Dr 5,000.00 5,000.00 -5,00,000.00 Dr Security Deposit-230101 -5,00,000.00 Dr 5,000.00 -5,00,000.00 Dr -5,00,000.00 Dr -5,00,000.00 Dr -5,00,000.00 Dr -5,00,000.00 Dr -5,00,000.00 Dr +1,413,466.00 +8,98,096.00 Sundry Debtors-2303 Receivables-230301 -1,56,238.00 Cr 1,06,71,608.00 1,14,13,466.00 +8,98,096.00 Customer A/c - GMCS II-230301005 -1,23,500.00 Dr 8,71,000.00 9,94,500.00 -1,23,500.00 Dr 18,88,900.00 18,88,900.00 +8,92,195.00 Customer A/c - Orientation-230301006 -2,65,538.00 Cr 32,53,617.00 38,80,274.00 +8,92,195.00 Customer A/c - Seminar Members-230301003 +14,200.00 Cr 1,90,010.00 1,76,310.00 +5,401.00 Customer A/c - Seminar Students-230301002 +14,200.00 Cr 1,90,010.00 1,76,310.00 +500.00	Current Assets-23	-5.00.000.00 [Dr 5,000.00	5,000.	
Sectify Deposit-23010101 Receivable-Security Deposit-230101001 Sundry Debtors-2303 Receivables-230301 Customer A/c - GMCS II-230301005 Customer A/c - ITT-230301007 Customer A/c - Orientation-230301006 Customer A/c - Seminar Members-230301000 Customer A/c - Seminar Members-230301003 Customer A/c - Seminar Students-230301002 +1,56,238.00 Cr +1,56,238.00 Cr 1,06,71,608.00 +1,14,13,466.00 +8,98,096.00 +1,56,238.00 Cr 1,06,71,608.00 1,14,13,466.00 +8,98,096.00 +1,56,238.00 Cr 1,06,71,608.00 1,14,13,466.00 +8,98,096.00 -5,00,000.00 Dr -5,00,000.00 Dr -5,00,000.00 Dr -5,00,000.00 Dr -1,23,500.00 Dr -2,65,538.00 Cr -2,65,538.00 Cr 1,701,081.00 1,706,482.00 +5,00.00 +14,200.00 Cr 1,90,010.00 1,76,310.00 +500.00 -500.00 -50	Deposits (Asset)-2301	-5.00.000.001	Dr 5,000.00		
Receivable-security Deposit 200 reveal 1,06,71,608.00 1,14,13,466.00 +8,98,096.0 Sundry Debtors-2303 Receivables-230301 +1,56,238.00 Cr 1,06,71,608.00 1,14,13,466.00 +8,98,096.0 Customer A/c - GMCS II-230301005 -1,156,238.00 Cr 1,06,71,608.00 1,14,13,466.00 +8,98,096.0 Customer A/c - GMCS II-230301007 -1,23,500.00 Dr 8,71,000.00 9,94,500.00 Customer A/c - Orientation-230301006 27,67,000.00 27,67,000.00 27,67,000.00 Customer A/c - Seminar Members-230301003 +2,65,538.00 Cr 32,53,617.00 38,80,274.00 +8,92,195.00 Customer A/c - Seminar Non members-230301003 +14,200.00 Cr 1,90,010.00 1,76,310.00 +5,401.00 Customer A/c - Seminar Students-230301002 +14,200.00 Cr 1,90,010.00 1,76,310.00 +500.00	Security Deposit-230101	-5.00.000.00	Dr 5,000.00		
Sundry Debtors-2303 +1,56,238.00 Cr 1,06,71,608.00 1,14,13,466.00 +8,98,090.0 Receivables-230301 Customer A/c - GMCS II-230301005 -1,23,500.00 Dr 8,71,000.00 9,94,500.00 Customer A/c - ITT-230301007 27,67,000.00 27,67,000.00 27,67,000.00 27,67,000.00 Customer A/c - Seminar Members-230301001 +2,65,538.00 Cr 32,53,617.00 38,80,274.00 +8,92,195.00 Customer A/c - Seminar Non members-230301003 +14,200.00 Cr 1,90,010.00 17,06,482.00 +5,401.00 Customer A/c - Seminar Students-230301002 +14,200.00 Cr 1,90,010.00 1,76,310.00 +500.00	Receivable-Security Deposit-230101001		Cr 1,06,71,608.00		
Customer A/c - GMCS II-230301005 -1,23,500.00 Dr 8,71,000.00 9,94,500.00 Customer A/c - ITT-230301007 18,88,900.00 27,67,000.00 27,67,000.00 Customer A/c - Orientation-230301006 +2,65,538.00 Cr 32,53,617.00 38,80,274.00 +8,92,195.00 Customer A/c - Seminar Members-230301003 +14,200.00 Cr 17,01,081.00 17,06,482.00 +5,401.00 Customer A/c - Seminar Students-230301002 +14,200.00 Cr 1,90,010.00 1,76,310.00 +500.00	Sundry Debtors-2303	+1.56.238.00	Cr 1,06,71,608.0	0 1,14,13,466.	
Customer A/c - GMCS II-230301003 11,250301003 18,88,900.00 Customer A/c - ITT-230301007 27,67,000.00 27,67,000.00 Customer A/c - Orientation-230301006 227,67,000.00 27,67,000.00 Customer A/c - Seminar Members-230301001 +2,65,538.00 Cr 32,53,617.00 38,80,274.00 +8,92,195.00 Customer A/c - Seminar Non members-230301003 +14,200.00 Cr 17,01,081.00 17,06,482.00 +5,401.00 Customer A/c - Seminar Students-230301002 +14,200.00 Cr 1,90,010.00 1,76,310.00 +500.00	Receivables-230301	-1.23,500.00	Dr 8,71,000.0	9,94,500.	00
Customer A/c - Orientation-230301006 +2,65,538.00 Cr 32,53,617.00 38,80,274.00 +8,92,195.00 Customer A/c - Seminar Members-230301001 +2,65,538.00 Cr 32,53,617.00 17,06,482.00 +5,401.00 Customer A/c - Seminar Non members-230301003 +14,200.00 Cr 1,90,010.00 1,76,310.00 +500.00 Customer A/c - Seminar Students-230301002 +14,200.00 Cr 1,90,010.00 1,76,310.00 +500.00		11-2122-222	18,88,900.0	0 18,88,900.	00
Customer A/c - Seminar Members-230301001 +2,65,538.00 Cr 52,55,617.00 17,06,482.00 +5,401.0 Customer A/c - Seminar Non members-230301003 17,01,081.00 17,06,482.00 +500.0 Customer A/c - Seminar Students-230301002 +14,200.00 Cr 1,90,010.00 1,76,310.00 +500.0	Customer A/c - 111-230301007		27,67,000.0	0 27,67,000	00 + 2 02 105 00
Customer A/c - Seminar Non members-230301003 17,01,081.00 17,01,081.00 17,01,402.00 40,100 Customer A/c - Seminar Non members-230301003 +14,200.00 Cr 1,90,010.00 1,76,310.00 +500.00 Customer A/c - Seminar Students-230301002 +14,200.00 Cr 1,90,010.00 1,76,310.00 +500.00	Customer A/c - Orientation-2000 1000	+2,65,538.00	Cr 32,53,617.0		
Customer A/c - Seminar Students-230301002 + 14,200.00 Ci 4,201	Customer A/c - Seminar Members-230301001		17,01,081.0		
	Customer A/c - Seminar Normenbers-230301002	+14,200.00	Cr 1,90,010.0	0 1,76,310	.00
	Gustomer Aver Seminar Stadonia 2000000			a a A 2 27 86A	08 -88,14.229.53
Carried Over -57,56,619.08 Dr 8,72,85,474.53 8,42,27,864.08 -88,14,229.5	Carried Over	-57,56,619.08	Dr 8,72,85,474.5	13 U,72,21,004	

Carried Over

continued ...



Particulars	Opening	Transa	ctions	Page 5 Closing
	Balance	Debit	Credit	Balance
Brought Forward	-57,56,619.08 Dr	8,72,85,474.53	8,42,27,864.08	-88,14,229.53 Dr
Cash-in-hand-2304	-10,646.00 Dr	3,03,504.00	3,03,724.00	-10,426.00 Dr
Cash-230401	-10,646.00 Dr	3,03,504.00	3,03,724.00	-10,426.00 Dr
Bank Accounts-2305	-8,67,051.25 Dr	4,24,54,215.40	4,02,77,498.98	-30,43,767.67 Dr
Bank - Courses-230507	-4,47,153.94 Dr	59,36,869.00	48,08,764.00	-15,75,258.94 Dr
Bank - GMCS-230507001	-2,65,498.94 Dr	11,04,467.00	7,25,914.00	-6,44,051.94 Dr
Bank - ITT Branches-230507002	-1,56,441.00 Dr	20,50,483.00	19,14,684.00	-2,92,240.00 Dr
Bank - Orientation Branches-230507003	-25,214.00 Dr	27,81,919.00	21,68,166.00	-6,38,967.00 Dr
Bank - Main Account-230501	-4,19,897.31 Dr	3,65,17,346.40	3,54,68,734.98	-14,68,508.73 Dr
Bank - Main Account-230501001	-4,19,897.31 Dr	3,65,17,346.40	3,54,68,734.98	-14,68,508.73 Dr
Other Assets-2306	-1,19,799.00 Dr	6,44,750.24	5,05,479.24	-2,59,070.00 Dr
GST on Advance-230605	-40,014.00 Dr	1,45,566.00	51,660.00	-1,33,920.00 Dr
Other Receivable-230603		3,62,410.24	3,62,410.24	
Electronic Credit GST-230603012		95,187.20	95,187.20	
Electronic Liability GST-230603011		2,67,223.04	2,67,223.04	
TDS Receivable-230606	-79,785.00 Dr	1,36,774.00	91,409.00	-1,25,150.00 Dr
TDS Receivable Income Tax-230606002 W021-TDS Receivable Account-2022-23-230606002	-79,785.00 Dr	1,36,774.00	91,409.00	-1,25,150.00 Dr
W021-1DS Receivable Account-2022-23-2306060002 W021-TDS Receivable Account-2023-24-2306060002	+7,094.00 Cr	7,094.00		
W021-TDS Receivable Account-2023-24-2306060002 W021-TDS Receivable Account-2024-25-2306060002	-86,879.00 Dr	4,530.00	91,409.00	
		1,25,150.00		-1,25,150.00 Dr
Branch / Divisions-13	+57,56,619.08 Cr	82,45,231.22	94,61,467.12	+69,72,854.98 Cr
Inter Head Balances- BS-61	+57,56,619.08 Cr	82,45,231.22	94,61,467.12	+69,72,854.98 Cr
Inter Head- BS-6101 Capital Grant-610102	+57,56,619.08 Cr	82,45,231.22		+69,72,854.98 Cr
Capital Grant-Navimumbai of WIRC-610102120	+71,22,962.00 Cr			+73,01,050.00 Cr
Current Account-610117	+71,22,962.00 Cr			+73,01,050.00 Cr
Current Account-Delhi DCO-610117002	-10,14,511.65 Dr	69,82,724.43	78,09,444.30	-1,87,791.78 Dr
Current Account-Navimumbai of WIRC-610117120	-5,89,203.50 Dr	42,55,973.21	48,45,176.71	
Current Account-WIRC-610117120	-4,25,308.15 Dr	26,92,151.22	29,29,667.59	-1,87,791.78 Dr
W021-Current Account-WIRC-610117100		34,600.00	34,600.00	
Regional Intra-Inter Unit A/c-610127	9 54 004 07 D		34,600.00	
Regional Intra-Inter Unit A/c-610127001	-3,51,831.27 Dr	12,62,506.79	14,73,934.82	-1,40,403.24 Dr
W021-Intra-Inter Unit-Mumbai DCO-610127001	-3,51,831.27 Dr -3,51,831.27 Dr	12,62,506.79	14,73,934.82	-1,40,403.24 Dr
	-3,31,031.21 DI	12,62,506.79	14,73,934.82	-1,40,403.24 Dr
Sales Accounts-31	-		4,200.00	+4,200.00 Cr
Publication Sales-3101			4,200.00	+4,200.00 Cr
Publication Income-310101			4,200.00	+4,200.00 Cr
Purchase Accounts-41		34,600.00		-34,600.00 Dr
Purchase - Publications-4101		34,600.00		-34,600.00 Dr
Publication Expenses-410101		34,600.00		-34,600_00 Dr
Direct Incomes-32		7,81,947.76	1,54,11,100.98	+1,46,29,153.22 Cr
Fees Received-3201	-			+55,26,900.00 Cr
Class Room Training Income-320104			55,26,900.00	+55,26,900.00 Cr
Advanced ITT Fees - Branches-320104007			4,77,750.00	+4,77,750.00 Cr
GMCS-II Fees-320104004			8,71,000.00	+8,71,000.00 Cr
ITT Fees - Branches-320104002				+14,11,150.00 Cr
Orientation Fees- Branches-320104001				+27,67,000.00 Cr
		E 0 1 0 1 7 70	00 01 000 70	
Income Support Services-3204 Income Support Services-320401		5,04,047.76 5,04,047.76		+25,17,822.02 Cr +25,17,822.02 Cr

Carried Over

9,63,47,253.51 10,91,04,632.18 +1,27,57,378.67 Cr



Navi Mumbai	Branch	of WIRC	of ICAI
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rial Balance : 1-Apr-2024 to 31-Mar-2025	Opening	Transacti	ons	Closing
Particulars	Balance	Debit	Credit	Balance
P white Forward		9,63,47,253.51	10,91,04,632.18	+1,27,57,378.67 Cr
Brought Forward			05 45 E04 00	+22,74,504.00 Cr
Inter Head Balances- IE-51		2,71,000.00	25,45,504.00	+22,74,504.00 Cr
Inter Head- IE-5101		2,71,000.00	9,40,754.00	+6,69,754.00 Cr
BOS Related Grants Grant-510114		2,71,000.00	9,40,754.00	
BOS Related Grants Orant 01011			16,04,750.00	
Staff & Admin Exp Grant-510104		6,900.00	43,16,827.20	+43,09,927,20 Cr
Seminars Participation Fees-3202		6,900.00		+43,09,927.20 Cr +74,576.36 Cr
Seminar Income-320201			74,576.36	+74,570.50 Cr
CA Day Income-320201004		6,700.00	24,65,800.84	+24,59,100.84 Cr
Seminar income- Members-320201001			15,97,000.00	+15,97,000.00 Cr
Seminar Income- Non Members-320201003		200.00	1,79,450.00	
Seminar income- Students-320201002		1,41,15,705.52	8,65,890.99	-1,32,49,814.53 Dr
Direct Expenses-42		19,834.00		-19,834.00 Dr
Employee Benefit Expenses-4202		19,834.00		-19,834.00 Dr
Staff Welfare-420203			7,64,731.99	-82,36,458.29 Dr
Operating Expenses-4204		90,01,190.28	1,04,101.00	-13,933.00 Dr
Advertisement and Publicity-420418		13,933.00	1,65,000.00	246-022# D110
Audit Fees-420420		3,20,000.00	7,00,000.00	-3,69,497.00 Dr
Class Room Training - Adv ITT-420425		3,69,497.00		-6,97,105.00 Dr
Class Room Training - GMCS-420414		6,97,105.00		-12,83,332.00 Dr
Class Room Training - ITT-420416		12,83,332.00		-18,78,570.00 Dr
Class Room Training - Orientation-420415		18,78,570.00		-17,783.00 Dr
Class Room Training - Orientation 120 110		17,783.00		-19,301.00 Dr
Election Expense-420427		19,301.00	1 00 007 0	
Meeting Expenses-420419		14,08,356.74	1,38,907.9	
Other Expenses-420423		16,121.98	5,346.1	-3,61,576.69 Dr
Bank Commission-420423004		3,61,576.69		
Cricket tournament expenses-420423024		3,90,017.71	1,29,151.8	
GST Expense-420423029		4,19,405.36	1,009.9	
Misc Exp-420423017		2,21,235.00	3,400.0)0 -2,17,035.00 Dr
Office Exp-420423016		15,936.00		-15,936.00 Dr
Postage and Telephone-420407		12,29,500.00		00 -7,68,676.00 Dr
Professional Expenses-420413		16,23,725.00		-16,23,725.00 Dr
Rent Rates & Taxes-420408		1,74,200.00		-1,74,200.00 Dr
Electricity Charges-420408009		14,49,525.00		-14,49,525.00 Dr
Rent - Building-420408001		39,250.00		-39,250.00 Di
Repair & Maintenance-420411		9,250.00		-9,250.00 Dr
Repairs & Maintenance-420411002		30,000.00		-30,000.00 D
Security Arrangements-420411001		32,320.54		-32,320.54 D
Technology Expenses-420406				-32,320.54 D
Broadband (INTERNET) Expenses-420406002		32,320.54		-52,581.00 D
Travelling & Conveyance-420409		52,581.00		-53,700.00 D
ravelling & Conveyance 420 rate		53,700.00		272532040825
Printing and Stationery-4203		50,40,981.24	1,01,159	-2,94,338.00 D
Seminar and Programs-4201		2,94,338.00)	
CA Day-420103		40,47,002.24		-6,70,923.00 E
Seminar Expenses-420101		6,70,923.0	0	-0,70,923.00 L -28,718.00 L
Seminar Students Exp-420102		28,718.0	0	
Yoga Day-420104		9,752.0	0 12.04.839	.74 +11,95,087.74 0
Indirect Incomes-33		9,752.0	0 12 04 839	74 +11,95,087.74
Other Income-3301		9,752.0	0 10 51 638	100 +10,41,885.00
Interest Received on Investment-330101		9,752.0	1.00 0.07	.00 +10,07,935.00 0
Interest - Flexi Deposit-330101004		9,102.0	33,95	1.00 +33,951.00 (
Interest - Savings-330101001				2.91 +7,02,651.88 (

11,04,72,711.03 11,11,75,362.91 +7,02,651.88 Cr

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11 Chairman

Charlered Accountants mbai

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Navi Mumbai Branch of WIRC of ICA

Secretary

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Treasurer

Carried Over

Navi Mumbai Branch of WIRC of ICAI Trial Balance : 1-Apr-2024 to 31-Mar-2025

Particulars	Opening	Transactions		Closing
	Balance	Debit	Credit	Balance
Brought Forward		11,04,72,711.03	11,11,75,362.91	+7,02,651.88 Cr
Other Income-330104			1,53,201.74	+1,53,201.74 Cr
Cricket tournament income-330104018			1,20,000.00	+1,20,000.00 Cr
Income From Election-330104004			16,101.74	+16,101.74 Cr
Income from Tender fees (Not refundable)-330104006			15,000.00	+15,000.00 Cr
Misc Receipts-330104003			2,100.00	+2,100.00 Cr
Indirect Expenses-43		7,02,651.88		-7,02,651.88 Dr
Depreciation-4301		7,02,651.88		-7,02,651.88 Dr
Depreciation-Tangible Assets-430101		7,02,651.88		-7,02,651.88 Dr
Grand Total		11,11,75,362.91	11,11,75,362.91	

Navi Mumbai Branch of WIRC of ICAN charlered Acco Navi nlants 0 Mumbai Secretary Treasurer Branch Chairman 0 219

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TDS RECEIVABLE DETAILS	
Annexure - II	

Name of the branch Navi Mumbai Branch of WIRC

Financial year : 2024-2025

Financial year	Name of Deductor	TAN of Deductor	Total Amount Paid / Credited(Rs.)	Total Tax Deducted(Rs.)	Whether transfer to current account	Whether Whether Write off Any amount transfer to in the previous Received current account years through P &L from Head office Office Office	Any amount Received from Head Office
2024-25	TJSB BANK	PNET10581E	679276	67932	ON	ON	NO
2024-25	ICICI BANK LTD	MUMI02133F	148489	11025	ON S	NO	ON
2024-25	BANK OF MAHARASHTRA	PNEB03372F	167700	17093	NO	NO	NO
2024-25	PARADISE LIFESPACES LLP	PNEP16849A	50000	1000	ON	NO	NO
2024-25	RAAJ KHOSLA & COMPANY P LTD	DELR09296A	30000	009	NO	NO	NO
2024-25	RANDHAWA AUTOMOBILE ENGINEERING P	MUMR11118C	5000	1000	ON	NO	NO
2024-25	RELIANCE INDUSTRIES LTD	MUMR00462A	80000	16000	ON 0	NO	NO
2024-25	WEBTEL ELECTROSOFT P LTD	DELW01006F	25000	500	ON 0	NO	NO
2024-25	WOOT FACTOR EVENT P LTD	MUMW06750C	45000	9006	ON 0	NO	NO
2024-25	THE FEDERAL BANK LTD	CHNT00969D	5000	1000	ON 0	NO	NO



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																																																		of ICAI	1.0	D'N	at and	~	I reasurer		
Interest if added in closing balance of FD (In Rs)	00 612 00	19,816 00	20 192 00	2,443.00	5,709,00	19,790.00	5,811.00	16,715.00	29,276.00	29,278,00	2,926,00	2,406.00	29,275,00	29,277.00	16,821,00	67,572.00	11,557.00	24,371,00	24,373,00	14,622.00 9.749.00	3,691.00	7,325.00	8,301.00	8,599,00	8 504 00	1,029,00	2,403.00	8,335.00	2,447.00 5.876.00	5,876,00 10,292,00	10,292,00	1,028.00	10 292 00	10,292,00	10 292 00	5,913,00	20,020,00	4,140,00	4,141.00	2,484.00	1,656.00	460.00	460.00	460.00	460.00	460.00	777 00	921.00	921.00	of WIRC of ICA		5	S	-)		
Type (Gener al/Ear marke d)	t	t		t							I	t	T	T			Ū	Ì	Ţ					I					I				I																	House	2	4	2	1.	Secretary	•	
Tally Balance						•		8		3		• 0						2	1		14	191	2	1				-									0	1 58			5 01 565 00	5 00 460 00	5 00 460 00	5,00,460,00	5 00 460 00	5,00,460.00	8,45,169.00	10,00,921.00	10,00,921.00	Manui Mumbai Branch		11.	1 -Tener				
2 P L	VES		VEC	YES	YES	YES	YES	YES	YES			YES		YES	YES	a A	VER	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES		1	YES	YES	YES.	YES	YES	YES		23X	1	_		YES		of May	NI MIN	1	Jer		airman		
Regio n	WIRC	-	-	-	-	-		WIRC	WIRC	WIRC	WIRC	WIRC	WIRC	WIRC	-	-			-					-	I WIRC	+	-				I WIRC		_	I WIRC		diameter of	_	U WIRC	-		NIRC NIRC	-		-	VI VVIRC			VI WIRC	J WIRC	NIA	Na		2	and a	5		
	NAVI MUMBAI	NAVI MUMBAI	NAME AND ADDRESS OF AD	NAVI MUMBAI	-		-	NAVI MUMBAI	NAVI MUMBAI	NAVI MUMBAI	NAVI MUMBAI	7.25% NAVI MUMBAI	NAVI MUNIBAL	NAVI MUMBAI NAVI MUMBAI	_	-			NAVI MUMBAI	6.50% NAVI MUMBAI	NAVI MUMBAI NAVI MUMBAI	NAVI MUMBAI	NAVI MUMBAI		NAVI MUMBAI	-			NAVI MUMBAI		_		-	NAVI MUMBAI	-	-		NAVI MUMBAI NAVI MUMBAI		-	NAVI MUMBAI	-	-	-	NAVI MUMBAI	-	-	NAVI MUMBAI	NAVI MUMBA	1	0	_					
Rate of Intere st	6.50%	2000	t total	6.50%	6.50%	6.50%		7.25%	7,25%	7.25%	7.25%	7.25%	7.25%	%52.1	7,25%	7.25%	1.25%	6.50%	6.50%	6.50%	3.75%	4.75%	4,50%	4,50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%			4.50% 3.00%	3.00%	3,00%	3.00%	6.85%	6.85%	6.85%	6.85%	6.85%	6.85%	6,85%	1	1400	Jun	1	iai j	the state	2010	1	
Maturlty Value	568050	288308	Canada	70405	164515	570367	167479			П	73853		1		424323	1602782.69	274078.82	597922	597922	358756 239168	300216	311126	572411	592887	575540	70945	165779	574748	168765	424309	743160	74310	61032,5	743162	743153	426961	1610457.69	275393.82 597925	626265	358759	-	0 535140				0 535140		0 1070280	CHILDREN C	Charlend	10 Now	INBN 1	Mumbai	Branch) 10	*	
Closing As on 31.03.2025 (This should match with online taily)		+													2								8	1.0.7	•		8	8				2				1								5,00,460.00				0 176'00'01	10,00,921.0			116	110	5	//	S.	
Addition during the year (in Rs)					12.5	8			8	C	3									*			564110		567194	0561/6	163376	566413	166318	418433	732868	73282					-	271969.82 593785				5 00.000.00	5,00,000.00	5,00,000.00	5,00,000,00	5,00,000,00	E.44,392.00	10,00,000.00	10 00 000 00	0,							
Matured During the year (In Rs)	5,64,110,00	5,84,288,00	00 #CT'/0'C	69.916.00	1 63 376 00	5,66,413.00	1,66,318.00	4,18,433.00	7,32,854.00	7,32,868.00	73,282,00	60,187,50	7,32,870,00	7,32,861,00	4.21.048,00	15.90,437,69	2,71,969.82	5,93,785.00	5,93,788.00	3,56,275,00	3.03.801.00	3.11,126.00	5,72,411.00	5,92,887.00	5,75,540.00	20 945 00	00 622 20 1	5,74,748.00	1,68,765.00	4,24,309.00	7 43 156 00		61,032.50					5.97.925.00	5,97,929.00	3.58,759.00	2.39,169.00																
Maturlty Date	11-11-2024	11-12024	+707-TT-TT	11.11-2024	11-11-2024	11-11-2024	11-11-2024	17-11-2024	17-11-2024	17-11-2024	17-11-2024	17-11-2024	17-11-2024	17-11-2024		-		21-11-2024	21-11-2024	21-11-2024	21-11-2024	24-03-2025	24-03-2025	24-03-2025	24-03-2025	5202-E0-PC			24-03-2025		24-03-2025	24-03-2025	24-03-2025	24-03-2025	24-03-2025	4 24-03-2025	24-03-2025	02-12-2024 24-03-2025 71-12-2024 24-03-2025	4 24-03-2025	1 24-03-2025		15-03-2026	27-03-2026	5 27-03-2026	27-03-2026	27-03-2026	0707-50-17 9	27.03-2026	27 03-2025 27-03-2026								
Date of making FD	100	E202-01-11	0	- 100		11-10-2023	11-10-2023	17-10-2023	17-10-2023	17-10-2023	17-10-2023			17-10-2023		E202-11-20		21-11-2023	21-11-2023	21-11-2023	21-11-2023	02-09-2024	11-11-2024	11-11-2024	11-11-2024	ACOC-11-11	11-11-2024	11-11-2024		17-11-2024	-	17-11-2024	17-11-2024	17-11-2024	17-11-2024	17-11-2024	02-12-2024	02-12-2024			21-12-2024	15-03-2025	27-03-2025	27-03-2025	27 03-2025	27-03-2025	27-03-202*	27-03-2025	27 03-2025								
Amount of FD As on 1st April 2024	54401	563875	54/3/8	P1//20	157667	546623	160507	401718	703588	703590	70356	57781 5	703594	703582	TUBUEUN	404227 1522865.69	260412,82	569414	569415	341653	227764	O	0								0 0	00	ο			00						0 0	0	0	0	0		0	0	1							
FDR No.	CF/3353/148	CF/3353/149	CF/3353/JSU	CF/3353/151 CF/3353/157	CE/3353/153	CF/3353/154	CF/3353/155	CF/3353/156	CE/3353/157	CF/3353/158	CF/3353/159	CF/3353/160	CF/3353/161	CF/3353/162	CE/3352/164	Coloradore	CF/3353/165 CE/3353/166	CF/3353/167	CF/3353/168	CF/3353/169	CF/3353/170 13/5TD/1607/1	CF/3353/171 - 14932	CF/3353/172 - 15285	CF/3353/173 - 15582	CF/3353/174 - 21267	CF/3353/175 - 21572	CE/2355/1/0 - 21012	CF/3353/178 - 22364	CF/3353/179 - 22620	CF/3353/180 - 22869	CF/3353/181 - 82778 CE/3353/182 - 27991	Cf/3353/183 - 2/991 Cf/3353/183 - 28601	CF/3353/184 - 29088	CF/3353/185 - 30045	CF/3353/186 - 30342	CF/3353/188 - 11134	CF/3353/189 - 11837	CF/3353/190 - 12629 CE/3353/191 - 20077	CE/13553/192 - 201/0	CF/3353/193 - 20978	CF/3353/194 - 30530	83942	84125	84126	84127	84128	04130	16148	84132								
TAN of the Branch of the Bank in which FD is made (to match with entry in form 26AS)	PNET10581E	PNET10581E	PNET 1028E	PNET INSALE	PNET10581E	PNET10581E	PNET10381E	PNETTUDOTE	BI85011dNa	PNET 10581E	PNET10581E	PNET10581E	PNET10581E	PNET10581E	PNET 10361 E	PNET10581E	T		T	T	PNET10581E	Π		PNET10581E	PNET10581E	PNET10581E			T	П	PNET10581E			П	NO TDS DEDUCTED	NO TDS DEDUCTED	NO TDS DEDUCTED	NO TDS DEDUCTED	NO TDS DEDIGCTED	NO TOS DEDUCTED	NO TOS DEDUCTED	NO TDS DEDUCTED															
. 6	TISB BANK, VASHI	TJSB BANK, VASHI	JSB BANK, VASHI	JSB BANK, VASHI	TISB BANK, VASHI	LICE RANK, VASHI	TJSB BANK, VASHI	TJSB BANK, VASHI	TISB BANK, VASHI	TJSB BANK, VASHI	TJSB BANK, VASHI	LISB BANK, VASHI	TJSB BANK, VASHI	TJSE BANK, VASHI TISE BANK VASHI	TJSB BANK, VASHI TJSB BANK, VASHI	TJSB BANK, VASHI TJSB BANK, VASHI	JSB BANK, VMM	TISB BANK, VASHI	TJ5B BANK, VASHI	TJSB BANK, VASHI	TJSB BANK, VASHI	TISH BANK, VASHI TISH BANK VASHI	TJSB BANK, VASHI	TISB BANK, VASHI	TJSE BANK, VASHI	ISB BANK, VASHI	ISB BANK, VASHI	TISE BANK, VASHI	TISB BANK VASHI	TJSB BANK, VASHI	TISE BANK, VASHI	TJSB BANK, VASHI TJSB BANK, VASHI	TISB BANK VASHI	TISB BANK, VASHI	TJSB BANK, VASHI	TISB BANK, VASHI TISB BANK, VASHI	TISB BANK, VASHI	TJSB BANK, VASHI	TISB BANK VASHI	TJSB BANK, VASHI	TISB BANK, VASHI	BOB-VASHI	BOB-VASHI BOB VASHI	BOB-VASHI	BOB-VASHI	ROB-VASHI	BOB-VASHI	BOB-VASHI BOB-VASHI	BOB-VASHI								
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30-08-2025
29-03-2025 2,32,260,00
04-08-2024
04-11-2024 3.21.928.00
04-11-2024 04-02-2025 3,25,782,00 3,21,928,00
04-02-2025 04-05-2025 3,25,782.00
25-01-2024 25-04-2024 1.03.622.00
25-04-2024 25-07-2024 1,04,849.00 1,03,622.00
25-10-2024 1,06,104.00
25-01-2025 25-04-2025 1.07,374,00
4,98,163.00
25-09-2024 25-09-2025 4,98,163.00
25-09-2024 3.28,688.00
25-09-2024 25-09-2025 3,28,688,00
25-09-2023 25-09-2024 2,21,879.00
25-09-2024 25-09-2025 2,21,879.00
29-02-2024 29-08-2024 1.42 418.00
28-02-2025
28-02-2025 28-08-2025 64,080.00
29-02-2024 29-08-2024 1.02,368.00
29-08-2024 28-02-2025 1,04,806.00 1,02,368.00
28-02-2025 28-08-2025 28-08-2025 I,04,805.00
11-03-2025 11-03-2026 2,50,000,00
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NAVI MUMBAI BRANCH OF WIRC OF ICAI Property, Plant and Equipment

Annexure IV

(Amount in ₹)

					TANGIBLE A	SSETS				
Particulars	Freehold land	Leasehold Iand	Buildings	Computers	Office equipment	Furniture & Fixtures	Lift, Electrical Installations & Fittings	Vehicles	Library Books	Total
Gross Block										
As at April 01, 2024	22	•	<u> </u>	40,49,060	1,67,753	2,07,053	1,350	802		44,25,216
Additions					2,54,137					2,54,137
Internal Transfer of Assets										
Sale/Discarded Assets										
As at April 01, 2023				41,02,946	2,10,533	3,17,656	10,550	1		46.41.685
Additions					35,220					35,220
Internal Transfer of Assets										7
Sale/Discarded Assets				(53,886)	(78,000)					(2,51,689)
As at March 31, 2025		·¥	-	40,49,060	4,21,890	2,07,053	1,350			46,79,353
As at March 31, 2024				40,49,060	1,67,753	2,07,053	1,350	-	•	44,25,216
Depreciation/Adjustments										
Rate of Depreciation			5%	60%	15%		10%	20%	100%	
As at April 01, 2024				29,67,229	59,794	81,650	800	-	-	31,09,472
Additions	1			6,49,099	40,958	12,540	55			7,02,652
Internal Transfer of Assets										-
Sale/Discarded Assets										
As at April 01, 2023				13,98,317	1,10,797	1,59,941	7,693			16,76,747
Additions				16,22,762	17,116	14,853	173			16,54,903
Internal Transfer of Assets										-
Sale/Discarded Assets				(53,850)	(68,119)	(93,144)	(7,066)			(2,22,179
As at March 31, 2025	24	-		36,16,327	1,00,752	94,190	855	-		38,12,124
As at March 31, 2024	•			29,67,229	59,794	81,650	800			31,09,472
Net Block										
As at March 31, 2025	-		34	4,32,733	3,21,138	1,12,863	495	-	-	8,67,229
As at March 31, 2024				10,81,831	1,07,959	1,25,403	550			13,15,744



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Navi Mumbai Branch of WIRC of ICAI Secretary Chairman Treasurer

Annexure IV

(Amount	in	₹)
(A millio carrie		-	

Particulars /Assets	Total
Gross Block	
As at April 01, 2024	36,000
Additions	
Deductions/Adjustments	
As at April 01, 2023	36,000
Additions	
Deductions/Adjustments	
As at March 31, 2025	36,00
As at March 31, 2024	36,00
Amortization/Adjustment As at April 01, 2024 Additions	36,00
Deductions/Adjustments	
As at April 01, 2023	36,00
Additions	
Deductions/Adjustments	
As at March 31, 2025	36,00
As at March 31, 2024	36,00
As at March 31, 2024	36,0
Net Block	
As at March 31, 2025	
As at March 31, 2024	

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

Work in Progress

a) Ca	pital Work in Progress	As at March 31, 2025	As at March 31, 2024
Op	bening Balance		-
Ad	ld: Additions during the year	-	5
Le	ss: Capitalized during the year	2	2
С	losing Balance	•	
b) Int	angible assets under development	As at March 31, 2025	As at March 31, 2024
Op	pening Balance		ē
Ad	ld: Additions during the year	-	-
Le	ss: Capitalized during the year	9 <u>45</u>	
C	losing Balance	*	
		A bereiter	avi Mumbai Bra

Navi Mumbai Branch

Chairman

Secretary

Treas

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Bank Detalls-31.03.2025

.No.	Account No.	Bank Name	IFSC	Type of A/c	Branch to whom it pertains
-	60094839903	BANK OF MAHARASHTRA	MAHB0000353	CURRENT ACCOUNT	NAVI MUMBAI BRANCH
2	12120100000945	TJSB SAHAKARI BANK LTD	TJSB0000012	CURRENT ACCOUNT	NAVI MUMBAI BRANCH
m	188301000045	ICICI BANK	ICIC0001883	SAVING	NAVI MUMBAI BRANCH
4	188301000046	ICICI BANK	ICIC0001883	SAVING	NAVI MUMBAI BRANCH
S	188301000047	ICICI BANK	ICIC0001883	SAVING	NAVI MUMBAI BRANCH
9	188301000160	ICICI BANK	ICIC0001883	SAVING	NAVI MUMBAI BRANCH
7	10430200001980	00001980 BANK OF BARODA	BARBOVASHIX	CURRENT ACCOUNT	NAVI MUMBAI BRANCH

