



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 records for safeguarding of the assets of the Institute and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and



estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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



- inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- 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



Annexure - A

ADDITIONAL INFORMATION TO BE SUBMITTED BY STATUTORY AUDITOR

1. 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 permissible limit	Actual Rent Paid
Branches having membership strength more than 2500	Rs.1,50,000/- per month	Rs. 1,15,500 + GST per month in April 2024 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.	Particular of Programs	Income from Program*	Expense s on Program	Surplus/ (Deficit) before grant	Grant #	Surplus/ (Deficit) after grant
1	International Yoga Day	-	28,718	-28,718	28,718	-
2	Run For Vikasith Bharat	2,440	64,652	-62,212	62,212	-
3	CA Foundation Day- Consolidated	2,44,338	2,94,338	-50,000	50,000	-
4	Health Studio Programme	26,850	26,850	0	0	0
5	GST Amnesty Scheme - 2024	46,410	46,410	0	0	0
6	Cricket Tournament - CA & Govt Authorities	1,14,367	1,14,367	0	0	0
7	Women Premium League	32,588	32,588	0	0	0
8	CAPL - 2025	1,64,621	2,14,621	-50,000	50,000	0
9	Outreach Programme	1,47,550	1,47,550	0	0	0
10	Career Council Programme	0	80,160	-80,160	97,500	17,340

*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.

8. (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.

10. 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. No.	Description	Grouping	Budgeted Amount (Rs. in lacs)	Actual Amount (Rs. in lacs)	Variation (Rs. in lacs)	Variation in %
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 Expenses-Members	Expenditure	20.00	46.30	-26.30	131.52%
4	Advertisement	Expenditure	-	0.14	-0.14	
5	Printing And Stationery	Expenditure	0.20	0.61	-0.41	205.02%
6	Others Expenses	Expenditure	5.00	6.47	-1.47	29.34%
7	Security Arrangements	Expenditure	-	0.30	-0.30	
8	GMCS Expenses	Expenditure	2.00	6.97	-4.97	248.55%
9	Orientation Expenses	Expenditure	12.00	18.79	-6.79	56.55%
10	ITT Expenses	Expenditure	12.50	16.53	-4.03	32.23%

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

B. Balakrishna Rai



CA B. Balakrishna Rai
Partner || M. No. 035946

UDIN: 25035946BMGJJP3696
Mumbai, 14th May 2025

NAVI MUMBAI BRANCH OF WIRC OF ICAI

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

Balance Sheet as at 31st March 2025

(Amount in ₹)

Particulars	Note	As at March 31, 2025	As at March 31, 2024
I SOURCES OF FUNDS			
1 Funds			
(a) Unrestricted Funds			
i) General Fund	3	11,750,368	9,908,993
ii) Designated/Earmarked Funds	4	2,808,054	2,808,054
(b) Restricted Funds	5	-	-
		14,558,422	12,717,047
2 Non-current liabilities			
(a) Other long-term liabilities	6	-	-
(b) Long-term provisions	7	-	-
		-	-
3 Current liabilities			
(a) Payables	8	95,845	185,937
(b) Other current liabilities	9	91,662	194,557
(c) Short-term provisions	7	102,150	188,025
		289,657	568,519
4 Inter Unit payable	10	7,301,050	7,122,962
Total		22,149,129	20,408,528
II APPLICATION OF FUNDS			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11	867,229	1,315,744
(ii) Intangible assets	12	-	-
(iii) Capital work in progress	13 (a)	-	-
(iv) Intangible asset under development	13 (b)	-	-
(b) Non-current investments	14 (a)	232,373	11,102,314
(c) Long Term Loans and Advances	16	-	-
(d) Other Long-Term assets	17	-	-
		1,099,602	12,418,058
2 Current assets			
(a) Current investments	14 (b)	17,096,169	4,291,433
(b) Inventories	15	-	-
(c) Receivables	18	(898,096)	(156,238)
(d) Cash and bank balances	19	3,655,776	1,835,140
(e) Short Term Loans and Advances	16	867,483	653,792
(f) Other current assets	20	-	-
		20,721,332	6,624,127
3 Inter unit Receivable	21	328,195	1,366,343
Total		22,149,129	20,408,528

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

For RAV & CO
Chartered Accountants

B. Balakrishna Rai
Partner M. No. 35946



Navi Mumbai Branch of WIRC of ICAI

Chairman

Secretary

Treasurer

UDIN: 25035946BMGJJJP3696

Date: 14/05/2025

NAVI MUMBAI BRANCH OF WIRC OF ICAI

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

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

(Amount in ₹)

Particulars	Note	For the year ended 31, 2025	For the year ended 31, 2024
I Income			
(a) Donations & Grants	22	4,792,326	3,017,682
(b) Fees from Rendering of Services	23	9,956,827	6,939,098
(c) Sale of Publication & other Items	24	4,200	11,744
(d) Income from Restricted funds	25	-	-
(e) Other Income	26	1,075,088	964,663
Total Income (I)		15,828,441	10,933,187
II Expenses:			
(a) Cost of Publications	27	34,600	17,000
(b) Employee benefits expense	28	19,834	14,517
(c) Depreciation and amortization expense	29	702,652	1,654,903
(d) Expenses from Restricted funds	30	-	-
(g) Other expenses	31	13,229,980	8,452,609
Total Expenses (II)		13,987,066	10,139,029
III 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

For RAV & CO
Chartered Accountants

B. Balakrishna Rai
Partner M. No. 35946

UDIN: 25035946BMGJJP3696



Navi Mumbai Branch of WIRC of ICAI

Amr. Terani
Chairman

Secretary

Treasurer

Date: 14/05/2025

NAVI MUMBAI BRANCH OF WIRC OF ICAI

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.

2. Significant Accounting Policies

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 otherwise stated. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year, unless stated otherwise.

2.02 Use of Estimates

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

2.03 Inventories

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 non-cash 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.

2.09 Capital Work in Progress

Capital Work in progress is not applicable.



Navi Mumbai Branch of WIRC of ICAI

Amr. Tenei
Chairman

Secretary

Treasurer

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.

Class of Property, Plant and Equipment	Rate of Depreciation
i) Buildings	5%
ii) Lifts, electrical installations and fittings	10% (including solar panel installations)
iii) Computers	60%
iv) Furniture and fixtures	10%
v) Air conditioners and office equipments	15%
vi) Vehicles	20%
vii) Library books purchased during the year are depreciated at 100%	

- B) Carrying amount of building on Leasehold land is amortised over the lease term .
C) Intangible assets are amortised on straight line method over three years.

2.11 Revenue recognition

The Revenue is recognised as follows:

- i) Class room training fee comprises fee received for Management Communication Skills Course ("MCS"), Integrated Course on Information Technology & Soft Skills ("ICITSS"), Advanced Integrated Course on Information Technology & Soft Skills ("AICITSS") and Orientation Programme ("OP"). The income for classroom training and coaching classes is recognised when services are rendered and related costs are incurred.
- ii) Seminar fee is recognised as revenue when the Institute renders the related service i.e. when the seminars are conducted.
- iii) Grants of Revenue nature from Head Office to be recognised on accrual basis

2.12 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.
- b) Interest Income is recognised on a time apportionment basis.
- c) Donations, if any, received during the year for buildings are recognised in the year of receipt.

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.

Contingent assets are neither recognised nor disclosed.



Navi Mumbai Branch of WIRC of ICAI

Chairman

Secretary

Treasurer

NAVI MUMBAI BRANCH OF WIRC OF ICAI
Notes forming part of the Financial Statements for the year ended 31 March 2025

NOTE # 3 General Funds

(Amount in ₹)

Particulars	As at March 31	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
Add: Appropriation from Statement of Income and Expenditure	2025	1,841,375		1,841,375
	2024	794,158		794,158
Transfer from / (to) General Fund, Other Funds	2025	-	-	-
	2024	-	-	-
Transfer from / (to) Earmarked Funds	2025	-	-	-
	2024	-	-	-
(Utilization)/Addition	2025	-	-	-
	2024	-	-	-
Balance at the end of the year	2025	13,950,477	(2,200,109)	11,750,368
	2024	12,109,102	(2,200,109)	9,908,993



Navi Mumbai Branch of WIRC of ICAI

 Chairman
  Secretary
  Treasurer

NAVI MUMBAI BRANCH OF WIRC OF ICAI
Notes forming part of the Financial Statements for the year ended 31 March 2025

NOTE # 4 Designated/Earmarked Funds

(Amount in ₹)

Particulars	As at March 31,	Infrastructure Fund	Research Funds	Accounting Research Building Fund	Other Funds	Total
Balance at the beginning of the year	2025	-	-	-	2,808,054	2,808,054
	2024	-	-	-	2,808,054	2,808,054
Appropriation from Statement of Income and Expenditure	2025	-	-	-	-	-
	2024	-	-	-	-	-
Transfer from / (to) Reserves and Surplus	2025	-	-	-	-	-
	2024	-	-	-	-	-
Contribution received / Addition during the year	2025	-	-	-	-	-
	2024	-	-	-	-	-
Interest income during the year appropriated through Income and Expenditure	2025	-	-	-	-	-
	2024	-	-	-	-	-
Utilised during the year	2025	-	-	-	-	-
	2024	-	-	-	-	-
Balances at the end of the year	2025	-	-	-	2,808,054	2,808,054
	2024	-	-	-	2,808,054	2,808,054



Navi Mumbai Branch of WIRC of ICAI

Amr. Tenani
Chairman

Secretary

Treasurer

NAVI MUMBAI BRANCH OF WIRC OF ICAI
Notes forming part of the Financial Statements for the year ended 31 March 2025

NOTE # 5 Restricted Funds

(Amount in ₹)

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



Navi Mumbai Branch of WIRC of ICAI

Amr Tejani
Chairman

[Signature]
Secretary

[Signature]
Treasurer

NAVI MUMBAI BRANCH OF WIRC OF ICAI
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

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

Note# 7 Provisions	Long term		Short term	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
(a) Provision for employee benefits				
(i) Provision for Employee Benefits-Leave Encashment	-	-	-	-
(ii) Provision for Employee Benefits-Gratuity	-	-	-	-
(iii) Provision for Employee Benefits-Pension	-	-	-	-
(b) Other provisions				
(i) Non Capital Expenditure	-	-	102,150	188,025
(ii) Provision for Publication Obsolete Stock	-	-	-	-
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:

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



Navi Mumbai Branch of WIRC of ICAI

Amrta Taneja
Chairman

[Signature]
Secretary

[Signature]
Treasurer

NAVI MUMBAI BRANCH OF WIRC OF ICAI
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note# 9 Other current liabilities	As at March 31, 2025	As at March 31, 2024
(A) Fees received in advance		
(i) Class room training fees:		
a) Information Technology Training	-	-
b) General Management and Communication Skills	-	-
c) Orientation	-	-
(ii) Revisionary Classes	-	-
(iii) Seminar fees:		
a) Members	-	-
b) Students	-	-
c) Non Members	-	-
(iv) Post Qualification Courses	-	-
(v) Certificate Courses	-	-
(vi) Sponsorship	-	-
(vii) Journal Subscription	-	-
(viii) Others	-	-
Sub-Total (A)	-	-
(B) Other liabilities		
(i) Payable for Capital Items	-	-
(ii) Provident fund and professional tax payable	-	-
(iii) Goods and Service tax payable	-	148,732
(iv) TDS payable	91,662	45,825
(v) Security and earnest money deposit	-	-
(vi) CABF/CASBF/SV Aiyer fund payable	-	-
(vii) Other payables	-	-
Sub-Total (B)	91,662	194,557
Total Other current liabilities	91,662	194,557

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



Navi Mumbai Branch of WIRC of ICAI

 **Chairman**
  **Secretary**
  **Treasurer**

NAVI MUMBAI BRANCH OF WIRC OF ICAI
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note # 11 Property, Plant and Equipment

Particulars	TANGIBLE ASSETS										Total
	Freehold land	Leasehold land	Buildings	Computers	Office equipment	Furniture & Fixtures	Lift, Electrical Installations & Fittings	Vehicles	Library Books		
Gross Block											
As at April 01, 2024	-	-	-	4,049,060	167,753	207,053	1,350	-	-	4,425,216	
Additions					254,137					254,137	
Internal Transfer of Assets										-	
Sale/Discarded Assets										-	
As at April 01, 2023				4,102,946	210,533	317,656	10,550			4,641,685	
Additions					35,220					35,220	
Internal Transfer of Assets				(53,886)	(78,000)	(110,603)	(9,200)			(251,689)	
Sale/Discarded Assets										-	
As at March 31, 2025	-	-	-	4,049,060	421,890	207,053	1,350	-	-	4,679,353	
As at March 31, 2024	-	-	-	4,049,060	167,753	207,053	1,350	-	-	4,425,216	
Depreciation/Adjustments											
Rate of Depreciation											
As at April 01, 2024	-	-	-	2,967,229	59,794	81,650	800	-	-	3,109,472	
Additions				649,099	40,958	12,540	55			702,652	
Internal Transfer of Assets										-	
Sale/Discarded Assets										-	
As at April 01, 2023				1,398,317	110,797	159,941	7,693			1,676,747	
Additions				1,622,762	17,116	14,853	173			1,654,903	
Internal Transfer of Assets				(53,850)	(68,119)	(93,144)	(7,066)			(222,179)	
Sale/Discarded Assets										-	
As at March 31, 2025	-	-	-	3,616,327	100,752	94,190	855	-	-	3,812,124	
As at March 31, 2024	-	-	-	2,967,229	59,794	81,650	800	-	-	3,109,472	
Net Block											
As at March 31, 2025	-	-	-	432,733	321,138	112,863	495	-	-	867,229	
As at March 31, 2024	-	-	-	1,081,831	107,959	125,403	550	-	-	1,315,744	



Navi Mumbai Branch of WIRC of ICAI
 Chairman
 Secretary
 Treasurer

NAVI MUMBAI BRANCH OF WIRC OF ICAI

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

(Amount in ₹)

Note # 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	36,000
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at March 31, 2025	36,000
As at March 31, 2024	36,000
Amortization/Adjustment	
As at April 01, 2024	36,000
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at April 01, 2023	36,000
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at March 31, 2025	36,000
As at March 31, 2024	36,000
Net Block	
As at March 31, 2025	-
As at March 31, 2024	-

Note # 13 Work in Progress

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



Navi Mumbai Branch of WIRC of ICAI
Amit Teneja
 Chairman
 Secretary
Treasurer

NAVI MUMBAI BRANCH OF WIRC OF ICAI
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note# 14 Investments

a) Non Current Investments (valued at historical cost unless stated otherwise)	Face Value	As at March 31, 2025		As at March 31, 2024	
		Units	Book Value	Units	Book Value
(i) Fixed Deposits with original maturity of more than one year			232,373		11,102,314
(ii) Earmarked Bank Deposits more than one year			-		-
Total Non-Current Investments	-	-	232,373	-	11,102,314

b) Current Investments (valued at historical cost unless stated otherwise)	Face Value	As at March 31, 2025		As at March 31, 2024	
		Units	Book Value	Units	Book Value
(i) Fixed Deposits with original maturity for one year			17,096,169		4,291,433
Total Current Investments	-	-	17,096,169	-	4,291,433



Navi Mumbai Branch of WIRC of ICAI

Amit Teneja
Chairman

Secretary

Treasurer

NAVI MUMBAI BRANCH OF WIRC OF ICAI
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

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

Note# 16 Loans and advances	Long Term		Short Term	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
(a) Loans and advances				
(i) Loans to staff	-	-	-	-
(ii) Advance to staff	-	-	-	-
(iv) Advance to other	-	-	-	-
Sub-Total-(a)	-	-	-	-
(b) Other loans and advances				
(i) Prepaid expenses	-	-	-	-
(ii) Tax deducted at source receivable			125,150	79,785
(iii) GST on advance receivable			133,920	40,014
(iv) GST input credit receivable			108,413	33,993
(v) Security Deposits	-	-	500,000	500,000
(vi) Balance with government authorities				
Sub-Total-(b)	-	-	867,483	653,792
Total (a+b)	-	-	867,483	653,792

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

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



Navi Mumbai Branch of WIRC of ICAI

Amit Tenani
Chairman

Secretary

Treasurer

NAVI MUMBAI BRANCH OF WIRC OF ICAI
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note# 19 Cash and Bank Balances	As at March 31, 2025	As at March 31, 2024
A Cash and cash equivalents		
(a) Fixed Deposits with original maturity of less than three months	-	-
(b) Cash on hand	10,426	10,646
Sub-Total (A)	10,426	10,646
B Other bank balances		
(a) Bank Deposits		
(i) Earmarked Bank Deposits	-	-
(ii) Deposits with original maturity for more than 3 months but less than 12 months	601,582	957,443
(iii) Cash at Bank	3,043,768	867,051
Sub-Total (B)	3,645,350	1,824,494
Total (A + B)	3,655,776	1,835,140

Note# 20 Other current assets	As at March 31, 2025	As at March 31, 2024
(a) Interest accrued but not due on deposits		
i) Interest Accrued-Investment	-	-
ii) Interest Accrued-Fixed Deposits with Banks	-	-
iii) Interest Accrued on Earmarked Funds	-	-
iv) Interest Accrued-Staff	-	-
(b) Interest accrued and due on deposits		
i) Interest Accrued-Investment		
ii) Interest Accrued-Fixed Deposits with Banks		
iii) Interest Accrued-Staff		
Total	-	-

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



Navi Mumbai Branch of WIRC of ICAI

 Chairman
  Secretary
  Treasurer

NAVI MUMBAI BRANCH OF WIRC OF ICAI
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

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

Note # 23 : Fees from rendering of services	For the year ended 31, 2025	For the year ended 31, 2024
i) Class Room Training :-		
I Information Technology Training	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 Qualification Courses	-	-
vi) Certificate Courses	-	-
vii) Campus Interview income	-	-
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
Total	9,956,827	6,939,098

Note # 24 : Sale of Publication & other Items	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	-	-
iv) Scrap Items	-	3,814
Total	4,200	11,744



NAVI MUMBAI BRANCH OF WIRC OF ICAI
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

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

Note # 26 : Other Income	For the year ended 31, 2025	For the year ended 31, 2024
a) Interest on Bank Deposit	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	-	-
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	-	-
k) Income from Sale of Fixed Asset	-	-
l) Interest on Income Tax Refund	-	-
m) Provision no Longer required written back	-	-
n) Prior Period Income	-	-
o) Miscellaneous Income	17,100	240
Total	1,075,088	964,663



Navi Mumbai Branch of WIRC of ICAI

Amit Tenor
Chairman

Secretary

Treasurer

NAVI MUMBAI BRANCH OF WIRC OF ICAI
Notes forming part of the Financial Statements for the year ended 31 March 2025

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

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

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

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



Navi Mumbai Branch of WIRC of ICAI

Amrit Tenai
Chairman

Secretary

Treasurer

NAVI MUMBAI BRANCH OF WIRC OF ICAI
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note # 31 : Other Expenses	For the year ended 31, 2025	For the year ended 31, 2024
1 Seminar Expenses:		
i) Members	4,268,899	1,910,663
ii) Students	670,923	646,364
2 Class Room Training expenses:		
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
5 Office expenses	998,712	442,434
6 Power and Fuel	174,200	206,470
7 Repairs & Maintenance	39,250	21,888
8 Insurance	-	-
9 Rent, Rate & Taxes	1,449,525	1,391,200
10 Travelling & Conveyance	55,331	42,792
11 Auditor's remuneration	72,000	82,000
12 Printing and Stationery	61,004	12,777
13 Communication expenses	15,936	11,901
14 Legal and Professional Fees	856,476	744,825
15 Manpower & other services	-	-
16 Advertisement and Publicity	13,933	-
17 Bank Charges/ Commission	10,776	9,107
18 Loss on sale of Property, Plant and Equipment	-	-
19 Loss on foreign exchange transactions (net)	-	-
20 Provision for Doubtful Debts and advance	-	-
21 Provision for Pubn Obsolete Stock	-	-
22 Internet & Web Maintenance Charges	32,320	8,136
23 Payments- Earmarked Funds:-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Earmarked Funds	-	-
24 Merit Scholarship	-	-
25 GST expenses	260,866	255,806
26 Magazines & periodicals	-	-
27 Prior Period expenses	-	-
Total	13,229,980	8,452,609



Navi Mumbai Branch of WIRC of ICAI
Amk Tendani
Chairman

[Signature]
Secretary

[Signature]
Treasurer

Navi Mumbai Branch of WIRC of ICAI
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

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account-11	+1,27,17,047.42 Cr			+1,27,17,047.42 Cr
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 Cr
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 Cr
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	+1,81,243.74 Cr
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	
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 Cr
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	
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

continued ...



Navi Mumbai Branch of WIRC of ICAI

Amit Tenani
Chairman

Secretary

Treasurer

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	+1,32,51,573.10 Cr	1,77,82,922.91	1,74,29,640.97	+1,28,98,291.16 Cr
W021-CVJOMON-120303001		3,011.00	5,017.00	+2,006.00 Cr
W021-DEEP FIRE SAFETY SERVICES-120303001		2,430.00	2,430.00	
W021-Deepika Gupta-120303001		1,05,840.00	1,05,840.00	
W021-DHANANJAY GOKHALE-120303001		15,166.00	15,166.00	
W021-DIPTI PERIWAL-120303001		2,160.00	2,160.00	
W021-FINESSE GRAPHICS & PRINTS PVT LTD-120303001		2,655.00	2,655.00	
W021-FOTO POINT DIGITAL STUDIO-120303001		43,200.00	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	
W021-JAYA TRAVELS-120303001		3,970.00	3,970.00	
W021-JAYMALA INFRASTRUCTURE PRIVATE LIMITED-120303001		4,26,307.20	4,26,307.20	
W021-JAY RAJ EVENTS-120303001		3,840.00	3,840.00	
W021-JB VAISH & ASSOCIATES-120303001	+24,750.00 Cr	2,97,000.00	2,97,000.00	+24,750.00 Cr
W021-Jyoti Ramijrai Sarkar-120303001		2,14,650.00	2,14,650.00	
W021-Kaushal pandya-120303001		1,70,100.00	1,70,100.00	
W021-KEDAR PANDE-120303001		3,333.00	3,333.00	
W021-KNOWLEDGE N WEALTH-120303001		29,750.00	29,750.00	
W021-Lalitha Pillai-120303001		2,160.00	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-MONI BAJAJ-120303001		3,739.84	3,739.84	
W021-MORE VISION-120303001		66,670.00	66,670.00	
W021-Navi mumbai sports ass-120303001		6,40,623.00	6,27,461.00	-13,162.00 Dr
W021-NEELIMA SONKUSALE-120303001		23,760.00	23,760.00	
W021-Nikhil Natekar - Cr-120303001		14,750.00	17,250.00	+2,500.00 Cr
W021-NIKHIL PAGARIA CR-120303001			1,946.00	+1,946.00 Cr
W021-NILAM SAVLA-120303001		12,150.00	12,150.00	
W021-Nilima Nitin Bhoite-120303001		36,450.00	36,450.00	
W021-NIRUPAMA-120303001		8,640.00	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	
W021-Panvel CPE Study Circle of WIRC of ICAI-120303001		46,734.00	46,734.00	
Carried Over	+1,32,51,573.10 Cr	1,77,82,922.91	1,74,29,640.97	+1,28,98,291.16 Cr

continued ...



Navi Mumbai Branch of WIRC of ICAI

Amir Tenen
Chairman

Secretary

Treasurer

Navi Mumbai Branch of WIRC of ICAI

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

Page 3

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	+1,32,51,573.10 Cr	1,77,82,922.91	1,74,29,640.97	+1,28,98,291.16 Cr
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	
W021-PRAKASH STATIONERY & TOY STORES-120303001		3,000.00	3,000.00	
W021-PRASAD RAMESH PARADKAR-120303001		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		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	
W021-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	
W021-SEC COMMUNICATIONS PRIVATE LIMITED-120303001		1,78,088.00	1,78,088.00	
W021-Shaijala Shankar & Associates-120303001		5,000.00	5,000.00	
W021-Shalini gulecha-120303001		2,160.00	2,160.00	
W021-SHILPI KOTHARI-120303001		5,000.00	5,000.00	
W021-Shree decorator-120303001		3,46,897.00	3,46,897.00	
W021-Shree radhekrishna refreshment-120303001		70,462.00	70,462.00	
W021-SHREE SUKHSAGAR HOSPITALITY SERVICES-120303001	+64,610.00 Cr	1,93,570.00	1,28,960.00	
W021-SHUBHAM SECURITY SERVICES-120303001		54,000.00	60,000.00	+6,000.00 Cr
W021-Shyam Brij Gupta-120303001		3,000.00	3,000.00	
W021-SIES COLLEGE-120303001		12,74,124.00	12,74,124.00	
W021-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	
Carried Over	+1,32,51,573.10 Cr	1,77,82,922.91	1,74,29,640.97	+1,28,98,291.16 Cr



Navi Mumbai Branch of WIRC of ICAI

continued ...

 Amr. Tenen
Chairman

Secretary

Treasurer

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	+1,32,51,573.10 Cr	1,77,82,922.91	1,74,29,640.97	+1,28,98,291.16 Cr
W021-Sundaram Seshan & Associates-120303001		89,640.00	89,640.00	
W021-Suvarna Swaroop-120303001		1,10,160.00	1,10,160.00	
W021-S V Cateres-120303001		3,35,471.00	3,35,471.00	
W021-Taniya Gupta-120303001		5,000.00	5,000.00	
W021-TARUNA BHATIA -SUNDRY CREDITOR-120303001		15,000.00	15,000.00	
W021-THE INSTITUTE OF MARINE ENGINEERS-120303001		10,000.00	10,000.00	
W021-Thomas Jacob Oommen- Rent-120303001		15,65,487.00	15,65,487.00	
W021-TOP TEN ELECTRONIC SHOPPENX-120303001		1,42,000.00	1,42,000.00	
W021-TREKAVENTURE TREKKING UNIT-120303001		61,380.00	61,380.00	
W021-TRIMURTI ENTERPRISE-120303001		16,000.00	16,000.00	
W021-TRISHUL BUILDTECH & INFRASTRUCTURES PVT LTD-120303001		4,57,620.00	4,57,620.00	
W021-TROPHY HOUSE-120303001	+448.00 Cr	64,056.00	63,608.00	
W021-UMESH SHARMA-120303001		485.00	485.00	
W021-VEG PLANET -120303001		12,792.00	12,792.00	
W021-VIJAY PATIL-120303001		27,800.00	27,800.00	
W021-Vikas decorator-120303001		17,750.00	17,750.00	
W021-Violet Studio-120303001		54,000.00	54,000.00	
W021-Vishal dagariya CRS-120303001		59,936.76	59,936.76	
W021-V RAMCHANDRAN-120303001		43,200.00	43,200.00	
W021-V W CIVIL WORK-120303001		9,160.00	9,160.00	
W021-WEBTEL ELECTROSOFT P. LTD-120303001		14,160.00	14,160.00	
W021-YOOBEE CAKES (PROP. UTTAM GAYEN)-120303001		2,600.00	2,600.00	
Other Liabilites-1205		45,050.00	45,050.00	
Other Payable-120502		45,050.00	45,050.00	
Other liabilities-120502010		45,050.00	45,050.00	
W021-Other liabilities-120502010				
Provisions-1206	+1,88,025.00 Cr	3,99,575.00	3,13,700.00	+1,02,150.00 Cr
Provisions for Expenses-120601	+1,88,025.00 Cr	3,99,575.00	3,13,700.00	+1,02,150.00 Cr
Fixed Assets-21	-13,15,743.92 Dr	2,54,136.98	7,02,651.88	-8,67,229.02 Dr
Tangible Assets-2101	-13,15,743.92 Dr	2,54,136.98	7,02,651.88	-8,67,229.02 Dr
Airconditioner-210103	-22,860.34 Dr	76,049.02	14,836.40	-84,072.96 Dr
Computer-210109	-10,81,831.22 Dr		6,49,098.70	-4,32,732.52 Dr
Electrical Installation & Fittings-210102	-550.38 Dr		55.04	-495.34 Dr
Furniture & Fixures-210104	-1,25,403.38 Dr		12,540.34	-1,12,863.04 Dr
Office Equipment-210106	-85,098.60 Dr	1,78,087.96	26,121.40	-2,37,065.16 Dr
Investments-22	-1,63,51,190.01 Dr	1,51,69,337.00	1,35,90,403.01	-1,79,30,124.00 Dr
General Investment-2201	-1,63,51,190.01 Dr	1,51,69,337.00	1,35,90,403.01	-1,79,30,124.00 Dr
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 Dr
Current Assets-23	-13,41,258.25 Dr	5,40,79,077.64	5,25,05,168.22	-29,15,167.67 Dr
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	5,000.00	-5,00,000.00 Dr
Receivable-Security Deposit-230101001	-5,00,000.00 Dr	5,000.00	5,000.00	-5,00,000.00 Dr
Sundry Debtors-2303	+1,56,238.00 Cr	1,06,71,608.00	1,14,13,466.00	+8,98,096.00 Cr
Receivables-230301	+1,56,238.00 Cr	1,06,71,608.00	1,14,13,466.00	+8,98,096.00 Cr
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	18,88,900.00	
Customer A/c - Orientation-230301006		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 Cr
Customer A/c - Seminar Non members-230301003		17,01,081.00	17,06,482.00	+5,401.00 Cr
Customer A/c - Seminar Students-230301002	+14,200.00 Cr	1,90,010.00	1,76,310.00	+500.00 Cr
Carried Over	-57,56,619.08 Dr	8,72,85,474.53	8,42,27,864.08	-88,14,229.53 Dr

continued ...



Navi Mumbai Branch of WIRC of ICAI

Chairman

Secretary

Treasurer

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
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	-79,785.00 Dr	1,36,774.00	91,409.00	-1,25,150.00 Dr
W021-TDS Receivable Account-2022-23-230606002	+7,094.00 Cr	7,094.00		
W021-TDS Receivable Account-2023-24-230606002	-86,879.00 Dr	4,530.00	91,409.00	
W021-TDS Receivable Account-2024-25-230606002		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	+57,56,619.08 Cr	82,45,231.22	94,61,467.12	+69,72,854.98 Cr
Capital Grant-610102	+71,22,962.00 Cr		1,78,088.00	+73,01,050.00 Cr
Capital Grant-Navimumbai of WIRC-610102120	+71,22,962.00 Cr		1,78,088.00	+73,01,050.00 Cr
Current Account-610117	-10,14,511.65 Dr	69,82,724.43	78,09,444.30	-1,87,791.78 Dr
Current Account-Delhi DCO-610117002	-5,89,203.50 Dr	42,55,973.21	48,45,176.71	
Current Account-Navimumbai of WIRC-610117120	-4,25,308.15 Dr	26,92,151.22	29,29,667.59	-1,87,791.78 Dr
Current Account-WIRC-610117100		34,600.00	34,600.00	
W021-Current Account-WIRC-610117100		34,600.00	34,600.00	
Regional Intra-Inter Unit A/c-610127	-3,51,831.27 Dr	12,62,506.79	14,73,934.82	-1,40,403.24 Dr
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	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	+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	+14,11,150.00 Cr
Orientation Fees- Branches-320104001			27,67,000.00	+27,67,000.00 Cr
Income Support Services-3204		5,04,047.76	30,21,869.78	+25,17,822.02 Cr
Income Support Services-320401		5,04,047.76	30,21,869.78	+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

Amr. Tenor
Chairman

Secretary

Treasurer

continued ...

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		9,63,47,253.51	10,91,04,632.18	+1,27,57,378.67 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	25,45,504.00	+22,74,504.00 Cr
BOS Related Grants Grant-510114		2,71,000.00	9,40,754.00	+6,69,754.00 Cr
Staff & Admin Exp Grant-510104			16,04,750.00	+16,04,750.00 Cr
Seminars Participation Fees-3202		6,900.00	43,16,827.20	+43,09,927.20 Cr
Seminar Income-320201		6,900.00	43,16,827.20	+43,09,927.20 Cr
CA Day Income-320201004			74,576.36	+74,576.36 Cr
Seminar income- Members-320201001		6,700.00	24,65,800.84	+24,59,100.84 Cr
Seminar Income- Non Members-320201003			15,97,000.00	+15,97,000.00 Cr
Seminar income- Students-320201002		200.00	1,79,450.00	+1,79,250.00 Cr
		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		90,01,190.28	7,64,731.99	-82,36,458.29 Dr
Operating Expenses-4204		13,933.00		-13,933.00 Dr
Advertisement and Publicity-420418		3,20,000.00	1,65,000.00	-1,55,000.00 Dr
Audit Fees-420420		3,69,497.00		-3,69,497.00 Dr
Class Room Training - Adv ITT-420425		6,97,105.00		-6,97,105.00 Dr
Class Room Training - GMCS-420414		12,83,332.00		-12,83,332.00 Dr
Class Room Training - ITT-420416		18,78,570.00		-18,78,570.00 Dr
Class Room Training - Orientation-420415		17,783.00		-17,783.00 Dr
Election Expense-420427		19,301.00		-19,301.00 Dr
Meeting Expenses-420419		14,08,356.74	1,38,907.99	-12,69,448.75 Dr
Other Expenses-420423		16,121.98	5,346.16	-10,775.82 Dr
Bank Commission-420423004		3,61,576.69		-3,61,576.69 Dr
Cricket tournament expenses-420423024		3,90,017.71	1,29,151.84	-2,60,865.87 Dr
GST Expense-420423029		4,19,405.36	1,009.99	-4,18,395.37 Dr
Misc Exp-420423017		2,21,235.00	3,400.00	-2,17,835.00 Dr
Office Exp-420423016		15,936.00		-15,936.00 Dr
Postage and Telephone-420407		12,29,500.00	4,60,824.00	-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 Dr
Repair & Maintenance-420411		9,250.00		-9,250.00 Dr
Repairs & Maintenance-420411002		30,000.00		-30,000.00 Dr
Security Arrangements-420411001		32,320.54		-32,320.54 Dr
Technology Expenses-420406		32,320.54		-32,320.54 Dr
Broadband (INTERNET) Expenses-420406002		52,581.00		-52,581.00 Dr
Travelling & Conveyance-420409		53,700.00		-53,700.00 Dr
Printing and Stationery-4203		50,40,981.24	1,01,159.00	-49,39,822.24 Dr
Seminar and Programs-4201		2,94,338.00		-2,94,338.00 Dr
CA Day-420103		40,47,002.24	1,01,159.00	-39,45,843.24 Dr
Seminar Expenses-420101		6,70,923.00		-6,70,923.00 Dr
Seminar Students Exp-420102		28,718.00		-28,718.00 Dr
Yoga Day-420104		9,752.00	12,04,839.74	+11,95,087.74 Cr
Indirect Incomes-33		9,752.00	12,04,839.74	+11,95,087.74 Cr
Other Income-3301		9,752.00	10,51,638.00	+10,41,886.00 Cr
Interest Received on Investment-330101		9,752.00	10,17,687.00	+10,07,935.00 Cr
Interest - Flexi Deposit-330101004			33,951.00	+33,951.00 Cr
Interest - Savings-330101001				
Carried Over		11,04,72,711.03	11,11,75,362.91	+7,02,651.88 Cr

continued ...



Navi Mumbai Branch of WIRC of ICAI
 Amt. Tenani
 Chairman
 Secretary
 Treasurer

Navi Mumbai Branch of WIRC of ICAI

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

Page 7

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
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 ICAI

Amrith Tene
Chairman

[Signature]
Secretary

[Signature]
Treasurer

Annexure - II

TDS RECEIVABLE DETAILS

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 Write-off in the previous years through P & L	Any amount Received from Head Office
2024-25	TJSB BANK	PNET10581E	679276	67932	NO	NO	NO
2024-25	ICICI BANK LTD	MUM102133F	148489	11025	NO	NO	NO
2024-25	BANK OF MAHARASHTRA	PNEB03372F	167700	17093	NO	NO	NO
2024-25	PARADISE LIFESPACES LLP	PNEP16849A	50000	1000	NO	NO	NO
2024-25	RAAJ KHOSLA & COMPANY P LTD	DELR09296A	30000	600	NO	NO	NO
2024-25	RANDHAWA AUTOMOBILE ENGINEERING P LTD	MUMR11118C	50000	1000	NO	NO	NO
2024-25	RELIANCE INDUSTRIES LTD	MUMR00462A	800000	16000	NO	NO	NO
2024-25	WEBTEL ELECTROSOFT P LTD	DELW01006F	25000	500	NO	NO	NO
2024-25	WOOT FACTOR EVENT P LTD	MUMW06750C	450000	9000	NO	NO	NO
2024-25	THE FEDERAL BANK LTD	CHNT00969D	50000	1000	NO	NO	NO



Navi Mumbai Branch of WIRC of ICAI

Chairman

Secretary

Treasurer

Annexure - III - FDR DETAILS

Annexure - III – FDR DETAILS															
S.No	Name of the Bank & Branch	FDR No.	Amount of FDR As on 1st April 2024	Date of making FDR	Maturity Date	Matured During the year (In Rs)	Addition during the year (In Rs)	Closing As on 31.03.2025 (This should match with online tally)	Rate of Interest	Branch Name	Region	Matched with Tally	Tally Balance	Type (General or Ear mark/aligned)	Interest if added in closing balance of FD (In Rs)
1	TJSB BANK, VASHI	CF/3353/148	544401	11-10-2023	11-11-2024	5,64,110.00	-	-	6.50%	NAVI MUMBAI	WIRC	YES	-	-	19,799.00
2	TJSB BANK, VASHI	CF/3353/149	563875	11-10-2023	11-11-2024	5,84,288.00	-	-	6.50%	NAVI MUMBAI	WIRC	YES	-	-	20,413.00
3	TJSB BANK, VASHI	CF/3353/150	547378	11-10-2023	11-11-2024	5,67,194.00	-	-	6.50%	NAVI MUMBAI	WIRC	YES	-	-	19,816.00
4	TJSB BANK, VASHI	CF/3353/151	557444	11-10-2023	11-11-2024	5,77,936.00	-	-	6.50%	NAVI MUMBAI	WIRC	YES	-	-	20,192.00
5	TJSB BANK, VASHI	CF/3353/152	67473	11-10-2023	11-11-2024	69,916.00	-	-	6.50%	NAVI MUMBAI	WIRC	YES	-	-	2,443.00
6	TJSB BANK, VASHI	CF/3353/153	157667	11-10-2023	11-11-2024	1,61,376.00	-	-	6.50%	NAVI MUMBAI	WIRC	YES	-	-	5,709.00
7	TJSB BANK, VASHI	CF/3353/154	546623	11-10-2023	11-11-2024	5,66,413.00	-	-	6.50%	NAVI MUMBAI	WIRC	YES	-	-	19,790.00
8	TJSB BANK, VASHI	CF/3353/155	160507	11-10-2023	11-11-2024	1,66,318.00	-	-	6.50%	NAVI MUMBAI	WIRC	YES	-	-	5,811.00
9	TJSB BANK, VASHI	CF/3353/156	407318	17-10-2023	17-11-2024	4,18,433.00	-	-	7.25%	NAVI MUMBAI	WIRC	YES	-	-	16,175.00
10	TJSB BANK, VASHI	CF/3353/157	703588	17-10-2023	17-11-2024	7,32,084.00	-	-	7.25%	NAVI MUMBAI	WIRC	YES	-	-	29,276.00
11	TJSB BANK, VASHI	CF/3353/158	703590	17-10-2023	17-11-2024	7,32,868.00	-	-	7.25%	NAVI MUMBAI	WIRC	YES	-	-	29,278.00
12	TJSB BANK, VASHI	CF/3353/159	70356	17-10-2023	17-11-2024	73,282.00	-	-	7.25%	NAVI MUMBAI	WIRC	YES	-	-	2,926.00
13	TJSB BANK, VASHI	CF/3353/160	57781.5	17-10-2023	17-11-2024	60,187.50	-	-	7.25%	NAVI MUMBAI	WIRC	YES	-	-	2,406.00
14	TJSB BANK, VASHI	CF/3353/161	703584	17-10-2023	17-11-2024	7,32,870.00	-	-	7.25%	NAVI MUMBAI	WIRC	YES	-	-	29,276.00
15	TJSB BANK, VASHI	CF/3353/162	703582	17-10-2023	17-11-2024	7,32,857.00	-	-	7.25%	NAVI MUMBAI	WIRC	YES	-	-	29,275.00
16	TJSB BANK, VASHI	CF/3353/163	703584	17-10-2023	17-11-2024	7,32,861.00	-	-	7.25%	NAVI MUMBAI	WIRC	YES	-	-	29,277.00
17	TJSB BANK, VASHI	CF/3353/164	404277	17-10-2023	17-11-2024	4,21,048.00	-	-	7.25%	NAVI MUMBAI	WIRC	YES	-	-	16,821.00
18	TJSB BANK, VASHI	CF/3353/165	1522865.69	02-11-2023	02-12-2024	15,90,337.69	-	-	7.25%	NAVI MUMBAI	WIRC	YES	-	-	67,572.00
19	TJSB BANK, VASHI	CF/3353/166	260412.82	02-11-2023	02-12-2024	2,71,969.82	-	-	7.25%	NAVI MUMBAI	WIRC	YES	-	-	11,557.00
20	TJSB BANK, VASHI	CF/3353/167	569414	21-11-2023	21-11-2024	5,93,285.00	-	-	6.50%	NAVI MUMBAI	WIRC	YES	-	-	24,371.00
21	TJSB BANK, VASHI	CF/3353/168	569415	21-11-2023	21-11-2024	5,93,288.00	-	-	6.50%	NAVI MUMBAI	WIRC	YES	-	-	24,373.00
22	TJSB BANK, VASHI	CF/3353/169	341653	21-11-2023	21-11-2024	3,56,275.00	-	-	6.50%	NAVI MUMBAI	WIRC	YES	-	-	14,623.00
23	TJSB BANK, VASHI	CF/3353/170	227764	21-11-2023	21-11-2024	2,87,513.00	-	-	6.50%	NAVI MUMBAI	WIRC	YES	-	-	9,749.00
24	TJSB BANK, VASHI	12/170/1697/1	300110	13-06-2024	09-09-2024	3,03,801.00	-	-	3.75%	NAVI MUMBAI	WIRC	YES	-	-	3,691.00
25	TJSB BANK, VASHI	CF/3353/171 - 14932	0	02-09-2024	24-03-2025	3,11,126.00	303801	-	4.75%	NAVI MUMBAI	WIRC	YES	-	-	7,325.00
26	TJSB BANK, VASHI	CF/3353/172 - 15285	0	11-11-2024	24-03-2025	5,72,411.00	564110	-	4.50%	NAVI MUMBAI	WIRC	YES	-	-	8,301.00
27	TJSB BANK, VASHI	CF/3353/173 - 15582	0	11-11-2024	24-03-2025	5,92,887.00	584288	-	4.50%	NAVI MUMBAI	WIRC	YES	-	-	8,599.00
28	TJSB BANK, VASHI	CF/3353/174 - 15877	0	11-11-2024	24-03-2025	5,75,540.00	567194	-	4.50%	NAVI MUMBAI	WIRC	YES	-	-	8,346.00
29	TJSB BANK, VASHI	CF/3353/175 - 21572	0	11-11-2024	24-03-2025	5,86,400.00	577936	-	4.50%	NAVI MUMBAI	WIRC	YES	-	-	8,504.00
30	TJSB BANK, VASHI	CF/3353/176 - 21812	0	11-11-2024	24-03-2025	70,945.00	69916	-	4.50%	NAVI MUMBAI	WIRC	YES	-	-	1,029.00
31	TJSB BANK, VASHI	CF/3353/177 - 22042	0	11-11-2024	24-03-2025	1,65,719.00	163376	-	4.50%	NAVI MUMBAI	WIRC	YES	-	-	2,403.00
32	TJSB BANK, VASHI	CF/3353/178 - 22364	0	11-11-2024	24-03-2025	5,74,748.00	566413	-	4.50%	NAVI MUMBAI	WIRC	YES	-	-	8,335.00
33	TJSB BANK, VASHI	CF/3353/179 - 22620	0	11-11-2024	24-03-2025	1,68,765.00	166118	-	4.50%	NAVI MUMBAI	WIRC	YES	-	-	2,447.00
34	TJSB BANK, VASHI	CF/3353/180 - 22669	0	17-11-2024	24-03-2025	4,24,309.00	418433	-	4.50%	NAVI MUMBAI	WIRC	YES	-	-	5,876.00
35	TJSB BANK, VASHI	CF/3353/181 - 82778	0	17-11-2024	24-03-2025	7,43,156.00	732868	-	4.50%	NAVI MUMBAI	WIRC	YES	-	-	10,292.00
36	TJSB BANK, VASHI	CF/3353/182 - 27991	0	17-11-2024	24-03-2025	7,43,160.00	732868	-	4.50%	NAVI MUMBAI	WIRC	YES	-	-	10,292.00
37	TJSB BANK, VASHI	CF/3353/183 - 28601	0	17-11-2024	24-03-2025	74,310.00	73282	-	4.50%	NAVI MUMBAI	WIRC	YES	-	-	1,028.00
38	TJSB BANK, VASHI	CF/3353/184 - 29088	0	17-11-2024	24-03-2025	61,032.50	60287.5	-	4.50%	NAVI MUMBAI	WIRC	YES	-	-	845.00
39	TJSB BANK, VASHI	CF/3353/185 - 30045	0	17-11-2024	24-03-2025	7,43,162.00	732870	-	4.50%	NAVI MUMBAI	WIRC	YES	-	-	10,292.00
40	TJSB BANK, VASHI	CF/3353/186 - 30342	0	17-11-2024	24-03-2025	7,43,149.00	732857	-	4.50%	NAVI MUMBAI	WIRC	YES	-	-	10,292.00
41	TJSB BANK, VASHI	CF/3353/187 - 93027	0	17-11-2024	24-03-2025	7,43,153.00	732861	-	4.50%	NAVI MUMBAI	WIRC	YES	-	-	10,292.00
42	TJSB BANK, VASHI	CF/3353/188 - 11134	0	02-12-2024	24-03-2025	4,26,961.00	421048	-	4.50%	NAVI MUMBAI	WIRC	YES	-	-	5,913.00
43	TJSB BANK, VASHI	CF/3353/189 - 11837	0	02-12-2024	24-03-2025	16,10,457.69	1590437.69	-	4.50%	NAVI MUMBAI	WIRC	YES	-	-	20,020.00
44	TJSB BANK, VASHI	CF/3353/190 - 12629	0	02-12-2024	24-03-2025	2,75,391.82	271969.82	-	4.50%	NAVI MUMBAI	WIRC	YES	-	-	5,913.00
45	TJSB BANK, VASHI	CF/3353/191 - 20077	0	21-12-2024	24-03-2025	5,97,925.00	593785	-	3.00%	NAVI MUMBAI	WIRC	YES	-	-	5,913.00
46	TJSB BANK, VASHI	CF/3353/193 - 10970	0	21-12-2024	24-03-2025	5,97,929.00	593788	-	3.00%	NAVI MUMBAI	WIRC	YES	-	-	5,913.00
47	TJSB BANK, VASHI	CF/3353/193 - 20578	0	21-12-2024	24-03-2025	3,58,259.00	356275	-	3.00%	NAVI MUMBAI	WIRC	YES	-	-	5,913.00
48	TJSB BANK, VASHI	CF/3353/194 - 30530	0	21-12-2024	24-03-2025	2,39,169.00	237513	-	3.00%	NAVI MUMBAI	WIRC	YES	-	-	5,913.00
49	TJSB BANK, VASHI	NO TDS DEDUCTED	83942	15-03-2025	15-03-2026	5,00,000.00	5,00,000.00	5,01,565.00	6.85%	NAVI MUMBAI	WIRC	YES	5,01,565.00	-	1,565.00
50	TJSB BANK, VASHI	NO TDS DEDUCTED	84124	27-03-2025	27-03-2026	5,00,000.00	5,00,000.00	5,00,460.00	6.85%	NAVI MUMBAI	WIRC	YES	5,00,460.00	-	460.00
51	TJSB BANK, VASHI	NO TDS DEDUCTED	84125	27-03-2025	27-03-2026	5,00,000.00	5,00,000.00	5,00,460.00	6.85%	NAVI MUMBAI	WIRC	YES	5,00,460.00	-	460.00
52	TJSB BANK, VASHI	NO TDS DEDUCTED	84126	27-03-2025	27-03-2026	5,00,000.00	5,00,000.00	5,00,460.00	6.85%	NAVI MUMBAI	WIRC	YES	5,00,460.00	-	460.00
53	TJSB BANK, VASHI	NO TDS DEDUCTED	84127	27-03-2025	27-03-2026	5,00,000.00	5,00,000.00	5,00,460.00	6.85%	NAVI MUMBAI	WIRC	YES	5,00,460.00	-	460.00
54	TJSB BANK, VASHI	NO TDS DEDUCTED	84128	27-03-2025	27-03-2026	5,00,000.00	5,00,000.00	5,00,460.00	6.85%	NAVI MUMBAI	WIRC	YES	5,00,460.00	-	460.00
55	TJSB BANK, VASHI	NO TDS DEDUCTED	84129	27-03-2025	27-03-2026	5,00,000.00	5,00,000.00	5,00,460.00	6.85%	NAVI MUMBAI	WIRC	YES	5,00,460.00	-	460.00
56	TJSB BANK, VASHI	NO TDS DEDUCTED	84130	27-03-2025	27-03-2026	8,41,392.00	8,41,392.00	8,45,169.00	6.85%	NAVI MUMBAI	WIRC	YES	8,45,169.00	-	777.00
57	TJSB BANK, VASHI	NO TDS DEDUCTED	84131	27-03-2025	27-03-2026	10,00,921.00	10,00,921.00	10,00,921.00	6.85%	NAVI MUMBAI	WIRC	YES	10,00,921.00	-	921.00
58	TJSB BANK, VASHI	NO TDS DEDUCTED	84132	27-03-2025	27-03-2026	10,00,921.00	10,00,921.00	10,00,921.00	6.85%	NAVI MUMBAI	WIRC	YES	10,00,921.00	-	921.00



Amik Tenar
Chairman

Annexure IV

NAVI MUMBAI BRANCH OF WIRC OF ICAI
Property, Plant and Equipment

(Amount in ₹)

Particulars	TANGIBLE ASSETS									
	Freehold land	Leasehold land	Buildings	Computers	Office equipment	Furniture & Fixtures	Lift, Electrical Installations & Fittings	Vehicles	Library Books	Total
Gross Block										
As at April 01, 2024	-	-	-	40,49,060	1,67,753	2,07,053	1,350	-	-	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			46,41,685
Additions					35,220					35,220
Internal Transfer of Assets										-
Sale/Discarded Assets				(53,886)	(78,000)	(1,10,603)	(9,200)			(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%	10%	20%	100%	
As at April 01, 2024	-	-	-	29,67,229	59,794	81,650	800	-	-	31,09,472
Additions				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	-	-	-	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	-	-	-	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



Navi Mumbai Branch of WIRC of ICAI

Amir-Tenar
Chairman

[Signature]
Secretary

[Signature]
Treasurer

NAVI MUMBAI BRANCH OF WIRC OF ICAI

Annexure IV

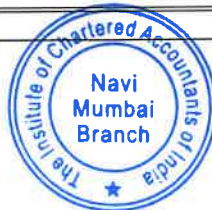
(Amount in ₹)

Intangible Assets (Computer Software)	
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	36,000
As at March 31, 2024	36,000
Amortization/Adjustment	
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	36,000
As at March 31, 2024	36,000
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) Capital Work in Progress	As at March 31, 2025	As at March 31, 2024
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance	-	-
b) Intangible assets under development	As at March 31, 2025	As at March 31, 2024
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance	-	-



Navi Mumbai Branch of WIRC of ICAI
 Amt. Penari
 Chairman

Secretary

Treasurer

ANNEXURE-VI Land Details as on 31.03.2025

Land Freehold/Land Leasehold	Amount as per Books in (Rs)	Address of the Land	Name of the Branch being run on the Land	Name, Address and Pan of the person from whom the land was acquired	Amount for Which the land was purchased/Leased	Date of getting the possession on over commenced the land on the land	Size of the land in acre	Amount of Construction on the land till 31st March 2025	Whether the Land Purchased/Lease agreement contains any clause about the benefit to poor like economically weaker section

Bank Details-31.03.2025

S.No.	Account No.	Bank Name	IFSC	Type of A/c	Branch to whom it pertains
1	60094839903	BANK OF MAHARASHTRA	MAHB0000353	CURRENT ACCOUNT	NAVI MUMBAI BRANCH
2	12120100000945	TJSB SAHAKARI BANK LTD	TJSB0000012	CURRENT ACCOUNT	NAVI MUMBAI BRANCH
3	188301000045	ICICI BANK	ICIC0001883	SAVING	NAVI MUMBAI BRANCH
4	188301000046	ICICI BANK	ICIC0001883	SAVING	NAVI MUMBAI BRANCH
5	188301000047	ICICI BANK	ICIC0001883	SAVING	NAVI MUMBAI BRANCH
6	188301000160	ICICI BANK	ICIC0001883	SAVING	NAVI MUMBAI BRANCH
7	10430200001980	BANK OF BARODA	BARB0VASHIX	CURRENT ACCOUNT	NAVI MUMBAI BRANCH



 Navi Mumbai Branch of WIRC of ICAI

 Anirudh Kulkarni Chairman

 Jyoti Kulkarni Treasurer

 Secretary