



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)



Pune Branch of WIRC of ICAI

64th Annual Report

Financial Year 2025-2026





Pune Branch of WIRC of ICAI 64th Annual Report For the Financial Year 2025-26

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Date : 11th July 2026

Dear Members,
Pune Branch of WIRC of ICAI

You are cordially invited to attend the 64th Annual General Meeting of the Members of Pune Branch of WIRC of ICAI to be held on Tuesday, 28 July, 2026 at 10.00 am at 'ICAI Bhawan', Bibvewadi, Pune - 411037.

The notice of the meeting containing the business to be transacted is enclosed herewith.

Members desirous of any information on the accounts are requested to write to the Branch on accounts@punecai.org at least seven days before the meeting so as to enable the Committee to keep the information ready.

The members are requested to keep the copy of the Annual Report handy while attending the Meeting.

Yours Truly,
For and on Behalf of the Managing Committee
of Pune Branch of WIRC of ICAI

Sd/-
CA. Neha Phadke
(Secretary)

Enclosed: Notice of the 64th Annual General Meeting



Date : 11th July 2026

NOTICE OF THE 64th ANNUAL GENERAL MEETING

The 64th Annual General Meeting of the Pune Branch of WIRC of ICAI for the Financial Year 2025-26 will be held on Tuesday, 28th July, 2026, at 10.00 am at 'ICAI Bhawan', Bibwewadi, Pune - 411 037 to transact the following business:

Ordinary Business:

1. To read the Notice of the Meeting.
2. To read and approve the minutes of the 63rd Annual General Meeting held on 28th July, 2025.
3. To receive the Managing Committee Report for the Financial Year 2025-26.
4. To receive the Balance Sheet as at 31st March, 2026 and Income and Expenditure Account for the year ended on that date along with Report of the Auditors there on.
5. To transact any other business with the permission of the Chair.

Place: Pune

Date: July 11, 2026

For and on Behalf of The Managing Committee
of Pune Branch of WIRC of ICAI

Sd/-

CA. Neha Phadke

(Secretary)

'ICAI Bhawan', Plot No. 8, Near Mahavir Electronics, Parshwanath Nagar, Bibwewadi,
Pune - 411 037, Maharashtra, India. Phone: 020-24212251/52 Email: secretary@puneicai.org



PUNE ICAI INFORMATION

Office Bearers

CA. Pranav Apte
Chairman

CA. Nilesh Yeolekar
Vice-Chairman

CA. Neha Phadke
Secretary

CA. Nandkumar Kadam
Treasurer

Managing Committee Members

CA. Sarika Dindokar
WICASA - Chairperson

CA. Sachin Miniyar
Member

CA. Pradnya Bamb
Member

CA. Hrishikesh Badve
Member

CA. Pritesh Munot
Member

Regional Council / Ex - Officio Member

CA. Rajesh Agrawal

CA. Rekha Dhamankar

CA. Abhishek Dhamne

Central Council / Ex - Officio Member

CA. Chandrashekhar V. Chitale

Branch Office

Pune Branch of WIRC of ICAI

'ICAI Bhawan', Plot No. 8, Near Mahavir Electronics,
Parshwanath Nagar, Bibwewadi, Pune - 411 037, Maharashtra, India.
Ph.: 020-24212251/52 Email: admin@puneicai.org Website: www.puneicai.org

Orientation, GMCS, Reading Room & Extension Counter

Pune Branch of WIRC of ICAI, Shree Shankar, 2nd Floor, CTC No. 6674, Mitramandal Colony,
Parvati, Pune 411009 Email: student@puneicai.org

Regional Office

Western Regional Office of ICAI ICAI Tower, Plot no C-40, G Block, Opp. MCA Academy,
Bandra Kurla Complex, Bandra (East), Mumbai - 400 051 Ph.: 022-33671400
Email: wirc@icai.in Website: www.wirc-icai.org

Head Office

The Institute of Chartered Accountants of India ICAI Bhawan, Indraprastha Marg,
Post Box No. 7100, New Delhi - 110 002 Ph.: 011-3989 3989
Email: icaiho@icai.in Website: www.icai.org

Auditors

HMA & Associates
Chartered Accountants, Pune
Statutory Auditor

Auditors

MAPS & Company
Chartered Accountants, Pune
Internal Auditor

Bankers

Bank of Baroda
Canara Bank
Kotak Mahindra Bank



Our Torch Bearer



CA. Prasanna Kumar D
President, ICAI



CA. Mangesh P. Kinare
Vice-President, ICAI



CA. Chandrashekhar V. Chitale
Central Council Member, ICAI



CA. Sourabh Ajmera
Chairman - WIRC of ICAI



CA. Rajesh Agrawal
Regional Council Member,
WIRC of ICAI



CA. Rekha Dhamankar
Regional Council Member,
WIRC of ICAI



CA. Abhishek Dhamne
Regional Council Member,
WIRC of ICAI



Pune Branch Managing Committee F.Y. 2025-26



From L to R: CA. Pritesh Munot-MCM, CA. Sarika Dindokar-MCM, CA. Nandkumar Kadam-MCM, CA. Hrishikesh Badve-MCM, CA. Chandrashekhar V. Chitale-CCM, CA. Pranav Apte-Vice-Chairman, CA. Sachin Miniyar-Chairman, CA. Pradnya Bamb-WICASA-Chairperson, CA. Neha Phadke-Treasurer & CA. Nilesh Yeolekar-Secretary

Pune ICAI Managing Committee Members for the Year 2025 - 2026 (w.e.f Feb 28th, 2025)

NAME	DESIGNATION
CA. Sachin Miniyar	Chairman
CA. Pranav Apte	Vice-Chairman
CA. Nilesh Yeolekar	Secretary
CA. Neha Phadke	Treasurer
CA. Pradnya Bamb	WICASA Chairperson
CA. Hrishikesh Badve	Member
CA. Sarika Dindokar	Member
CA. Nandkumar Kadam	Member
CA. Pritesh Munot	Member



Pune Branch Managing Committee F.Y. 2026-27



From L to R: CA. Abhishek Dhamne-RCM, CA. Rekha Dhamankar-RCM, CA. Rajesh Agrawal-RCM, CA. Sarika Dindokar-WICASA - Chairperson, CA. Nandkumar Kadam-Treasurer, CA. Chandrashekhar V. Chitale-CCM, CA. Nilesh Yeolekar-Vice-Chairman, CA. Pranav Apte-Chairman (Sitting) & CA. Neha Phadke-Secretary

**Pune ICAI Managing Committee Members for the Year 2026 - 2027
(w.e.f Feb 23rd, 2026)**

NAME	DESIGNATION
CA. Pranav Apte	Chairman
CA. Nilesh Yeolekar	Vice-Chairman
CA. Neha Phadke	Secretary
CA. Nandkumar Kadam	Treasurer
CA. Sarika Dindokar	WICASA Chairperson
CA. Sachin Miniyar	Member
CA. Pradnya Bamb	Member
CA. Hrishikesh Badve	Member
CA. Pritesh Munot	Member



Managing Committee Report

Dear Members,

Your Managing Committee is pleased to present the 64th Annual Report of the Pune Branch together with the Audited Accounts for the year ended on 31 March 2026. It's an honour and pleasure to communicate that for the calendar year 2025

Pune Branch is the proud winner of following Four (4) awards:

Best Branch at National Level : 2nd Prize F.Y. 2025-26

WICASA-Best Branch at National Level : 2nd Prize F.Y. 2025-26

Best Branch at Regional Level : 2nd Prize F.Y. 2025-26

WICASA-Best Branch at Regional Level : 2nd Prize F.Y. 2025-26

The support and active participation of our members at large has been instrumental in enabling the branch to successfully conduct several activities-predominantly academic-during the financial year 2025-26.

This marked the first financial year of the Managing Committee for the Council term 2025-2029. The constructive cooperation, consistent support, and valuable guidance received from the Central and Regional Council Members, Managing Committee Members, Past Chairmen, Past RCMs, Past CCMs of the branch, and the members of Pune at large, greatly helped us in executing various initiatives and activities for the benefit of both members and students during the year.

National Level



Best Branch & WICASA-Best Branch - 2nd Prize

Regional Level



Best Branch & WICASA-Best Branch - 2nd Prize





Branch Activities For Members & Students

1. Activities for Members

Conferences, Seminars, Workshops & Lecture Meets

- Organised National Conferences, Refresher Courses, and several member events during the year 2025–2026.
- Conducted non-CPE member activities including debates, sports competitions, etc.

Special Programs & Summits:

- Sub-Regional Conference
- GCC Summit
- AI Summit 2025
- AI Tools Initiative
- Aggregation of firms – Pune Panchayat
- Independent Director & CFO Meet
- Certificate Course on AI for Chartered Accountants (Level 1 & Level 2)

Certificate Course on AI for Chartered Accountants

Level 1	659 Members
Level 2	50 Members

Program Topics

- Seminar on Guaranteeing Dreams of Businesses & Business Owner's Families.
- Physical Batch of Certificate Course on UAE Corporate Tax
- Seminar on GST Latest Trends and Amendments.
- Outreach Program on GST & Income Tax.
- Special sessions for Young Members, Mentorship, and Members in Industry.
- Awareness sessions on Ethical Standards.
- MSME and Start-Ups Mahotsav.

International Women's Day

- "Excellence with Endurance": Women's Day Celebration for Women CAs held on 06th March 2026 under the Women Members Excellence Committee (WMEC) of ICAI.

WIRC Office Bearers Visit Activities

- Members Program (Seminar on updates on 9C Form GST).
- Interaction with newly qualified CAs.
- Interaction with Past CCM, RCM, Past Chairman, and Pune WICASA.
- Interaction with Senior Members (60+ years) and Women Members.
- Felicitation of members for significant contributions to society.
- Interaction with the Press.
- Visit to Brihan Maharashtra College of Commerce (BMCC)
- Visit to Maharashtra State Council of Educational Research and Training, Maharashtra (SCERTM)
- Visit to Office of Commissioner for Cooperation Registrar of Cooperative Societies, Pune



Branch Activities For Members & Students

Nation Building & Public Image Initiatives

- Accountancy Museum Setups:
 - Pune Cambridge Group of Institutions, Ambegaon Pathar, Pune.
 - MGE Society's Durgabai Mukunddas Lohia Mahila Vanijya Mahavidyalaya, Huzurpaga Laxmi Road, Pune
 - PVG's College of Science & Commerce, Pune, Parvati, Pune
 - Shri Shahu Mandir Mahavidyalaya, Parvati, Pune.
 - Rasta Peth Education Society High School, Rasta Peth, Atre Chowk, Pune.
- Conducted "Financial & Tax Literacy Drive"
- Meetings with Universities/Colleges.
- Senior Member Training & Central Council Members Training hosted by Pune Branch.

Social Media & Communication

- **Social Media Presence:** Active publicity of programs on Facebook, YouTube, Instagram, and WhatsApp.
- **Newsletters:** Publication of monthly e-newsletters containing articles contributed by members, forthcoming programs, and ICAI announcements.

2. Activities for Students

National Conference for CA Students

Theme: "Agriya: Leading Minds Shaping Future"

Attended by over 2,081 students.

- **Organised by:** Board of Studies - O & Hosted by : Pune Branch of WIRC of ICAI
- **Inauguration:** Inaugurated by Shri Prakash Javadekar, alongside CCMs, RCMs, and MCMs.
- **Special Event:** Collective singing of Vande Mataram on the occasion of its 150 years campaign, recognized by the Ministry, Government of India.

Educational & Technical Training (ICITSS & Advanced ICITSS)

Streamlined online registration, faculty assignment, batch declaration, and certificate generation for the following programs:

Course	Participants
Career Counselling	10,384 Students
Orientation Programme	1,377 Students
Advance MCS	1,352 Students
Basic ITT	1,323 Students
Advance ITT	1,110 Students
TEL (TRAIN EARN LEARN) - Student Skill Development Program	490 Students
AI Aura Batch for CA Students	162 Students



Branch Activities For Members & Students

Seminars, Lectures & Career Counselling

- Organised multiple academic seminars and lecture meetings for the students.
- Career Counseling Programs: Series of career counseling programs held at schools and colleges in and around Pune to create awareness about the CA course.

Other Student Activities & Competitions

- Visits: Educational and Industrial Visits (including NSE Visit and Port Trust Visit).
- University Collaboration: Joint programs, interactive meets, and study tours with the University.
- Cultural & Creative Competitions: Youth Festival, National Talent Search, Mother's Day Celebration, Debate, Dashboard, Poetry, Drama, Sketching Competition, and Extempore.
- Financial Literacy: Financial Dindi / Dindi promoting financial literacy.

Contribution to Society

- "Bhairavi" - WIRC of ICAI Initiative for Women's Excellence-Awareness program.
- Blood Donation: Camps organised at 11 centers with 694 donors donating blood.
- Swachh Bharat Abhiyan: Conducted the Swachh Bharat Abhiyan drive.
- Student Support: Financial/resource help provided to needy students.
- Yoga: Conducted "Yoga for Humanity" on International Yoga Day.

3. Joint Activities (Members & Students)

CA Day Celebration 2025

Organised the following events as part of CA Foundation Day:

- **Health & CSR:** Health Check-Up Camp (Height, Weight, BP, BMI, Random Blood Sugar, and Lab Tests), Medical Consultation, and Organ Donation Awareness.
- **Community:** Blood Donation Camps at 11 locations, Tree Plantation, and a cleanliness drive at Taljai Hills (Swachh Bharat).
- **Fitness & Sports:** Cyclothon and celebrating International Yoga Day.
- **Arts:** Painting, Photography, and Rangoli Competitions.

Sports Activities

- Carrom Competition
- Chess Competition
- CA Inter-Firm Cricket Tournament
- Box Cricket Tournament
- Badminton Tournament



Dignitaries Presence During Branch Activities

- Smt. Medha Kulkarni, Member Rajya Sabha was present in Mega Career Counselling Fair under Career Counselling Committee, ICAI held on 31st May, 1st, 7th & 8th June, 2025
- Shri. Harshwardhan Patil, Former Member of the Maharashtra Assembly was present in Mega Career Counselling Fair under Career Counselling Committee, ICAI held on 7th & 8th June, 2025
- CA. Anand Rathi was present in Sub Regional Conference 2025 held on 13th & 14th June 2025
- Mr. Dilip Sopal was present in "11th International Yoga Day Org. by Pune ICAI Jointly with Pune WICASA" held on 21st June, 2025
- Mr. Malay Prasad was present in Motivational Session followed by Cultural Evening on the occasion on CA Foundation Day 2025 (Only For CA. Members) held on 5th July, 2025
- Mr. Marc Schwartz, US Tax Professional was present in Seminar on Current Developments in US Tax-New Tax Law, Cross Border Issues and Estate Tax held on 7th August, 2025
- Shri, Sumit Kumar Pr. ADG, DGYS MZU, Mumbai, Shri. Mihir kumar Principal Commissioner CGST & CX Pune, Dr. Ravindra J. Dange Commissioner CGST & CA. Pune II, Shri. Patil J D DGTS, MZU, Mumbai, were present in Webinar Cum Seminar on "GST 2.0, The Next Big Overhaul in India's Indirect Tax System" held on 11th September, 2025
- Maj. Aparajita, VP Compliance, IAGES was present in Interactive Session on "Accreditation in the Gold Industry: Unlocking New Professional Pathways for CAs" held on 7th November, 2025
- Shri. Prakash Javadekar Saheb, Former Member of Parliament, Rajya Sabha was present in NATIONAL CONFERENCE OF CA STUDENTS AT PUNE held on 8th & 9th November, 2025
- Mr. Harshad Aaradhi, IRS was present in NATIONAL CONFERENCE OF CA STUDENTS AT PUNE held on 8th & 9th November, 2025
- CA. Aniket Talati, Past President, ICAI was present in GCC Summit held on 28th November 2025
- Mr. Deependra Kushwah, IAS, Development Commissioner, Industries Dept, Government of Maharashtra, was present in GCC Summit held on 28th & 29th November 2025
- Shri. Ramdas Athawale, Member of Rajya Sabha, Government of India was present in Interaction with Minister held on 21st December, 2025.



Way Forward for the Year 2026 - 27

As we celebrate, 78th year of the ICAI and 65th year of Pune Branch of WIRC of ICAI, the Chartered Accountancy profession stands at a defining moment, where rapid technological advancements, evolving regulatory landscapes, and increasing stakeholder expectations, present unprecedented opportunities to lead with purpose and vision. As trusted partners in nation building, Chartered Accountants have a pivotal role in shaping a transparent, resilient, and future-ready India to achieve the goal of Viksit Bharat by 2047.

Guided by the vision of "**Contributing to the Development of the Profession through Image, Intellect and Innovation**," the roadmap for **2026–2027** seeks to work for the betterment of the profession.

By enhancing the public image of the profession, nurturing intellectual excellence through continuous learning, embracing innovation and digital transformation, and fostering meaningful engagement with stakeholders, we can collectively elevate the stature of the profession.

To achieve these goals, we are keen to organise various national conferences, seminars, certificate courses, programmes, workshops and various other initiatives.

This year, our key focus will be:

Innovation:

Innovation is not only about creating something new but it is also about finding better ways to learn, work, and serve. This year, we aim to organize future-focused, knowledge sharing programs/workshops/seminars to give practical insights in emerging areas of practice such as GCCs, ESG, AI enabled professional tools, data analytics, Digitalization etc. We will also aim to organise the customized programmes for the members in Industry.

Technology:

The rapid pace of digital transformation is changing the way we practice our profession. This year, we aim to maximize Artificial Intelligence (AI) training programs and workshops for CA Members to become future ready professionals. Also, we would like to organise seminars on use of digital tools and automation to simplify processes. We intend to host maximum batches of AI, DISA etc.

Infrastructure:

At present, Pune Branch of WIRC of ICAI is serving around 11,000 plus members and 25,000 plus students. To cater to this, we need to have State of the Art Branch premises having:

- AI labs & Computer labs
- Auditorium with modern facilities,
- Meeting rooms,
- Reading room facilities and Library
- Classrooms for students training & coaching etc.

This year, we will work to acquire bigger premises with advance facilities.

Sustainability:

Since last 2 years, we at Pune Branch are trying to follow, No use of plastic bottles/ banners during the seminars / conferences. We will continue with such eco-friendly practices in seminars / programs.

"Alone we can do so little; together we can do so much."

So, I invite all the members to actively participate in various seminars, workshops and conferences. Your valuable suggestions, ideas and support will be helpful in serving the profession and will be instrumental in achieving these goals.

We look forward for continued support and active participation throughout the year.



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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PUNE BRANCH OF WIRC OF ICAI



Our Special Thanks

We wish to place on record our sincere appreciation and gratitude to the following persons, entities, groups, service providers who have made it possible to conduct various activities of the Pune Branch of WIRC of ICAI

- Our torch bearers - President, Vice President, CCMs, RCMs, Office Bearers of WIRC for regularly guiding & supporting in Branch activities.
- All Past President, Vice President, CCM, RCM, MCM of Pune Branch.
- Committees of ICAI & their secretaries, nearby branches & their committee members, study circles & their conveners for joint programmes held during the year.
- Faculties, Co-ordinators and members at various seminars, conferences, refresher and other courses and lecture meetings for sparing their valuable time for the cause of the profession.
- Co-opted members of various sub committees of Pune ICAI.
- All participants at various seminars for their presence as well as their suggestions for further improvement of programmes.
- The various contributors to the Newsletter for making it very informative and interesting.
- Statutory Auditor - HMA & Associates Chartered Accountants, Pune
- Internal Auditor - MAPS & Company Chartered Accountants, Pune
- Various professionals and other organizations for their co-operation and assistance in organizing programmes.
- Sponsors for the events.
- The Press and Media for their support.
- Various stakeholders working with the Branch and supporting our activities
- All the officers and staff members of Pune Branch for their continued dedicated efforts and hardwork throughout the year.

Sd/-
CA. Pranav Apte
Chairman

Sd/-
CA. Neha Phadke
Secretary

Date: July 11, 2026
Place: Pune



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PUNE BRANCH OF WIRC OF ICAI



The Managing Committee is committed to achieve the planned goals & it also works in that direction with full dedication. The goals/objectives are achieved through regular meetings. The Managing Committee Meetings are held at regular intervals.

Meeting details of Managing Committee for the F.Y. 2025-26 is as follows:

SR. NO.	Name	AGM Held on July 28, 2025	April 28, 2025	May 23, 2025	June 10, 2025	July 7, 2025	August 8, 2025	September 12, 2025	October 13, 2025	November 18, 2025	November 25, 2025	December 01, 2025	December 28, 2025	December 29, 2025	January 7, 2026	February 16, 2026	Total Meetings 15 ; No. of Meetings Attended out of 15
1	CA. Sachin Miniyar, Chairman	P	P	LOA	P	P	P	P	P	P	P	P	P	P	P	P	14
2	CA. Pranav Apte, Vice-Chairman	P	P	LOA	P	P	A	P	P	P	P	P	P	P	P	P	13
3	CA. Nilesh Yeolekar, Secretary	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	15
4	CA. Neha Phadke, Treasurer	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	15
5	CA. Pradnya Bamb, Member	P	P	LOA	P	P	P	P	P	A	P	LOA	A	LOA	P	A	9
6	CA. Hrishikesh Badve, Member	P	LOA	LOA	P	A	A	P	P	P	P	P	P	P	P	LOA	10
7	CA. Sarika Dindokar, Member	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	15
8	CA. Nandkumar Kadam, Member	P	P	P	P	P	P	P	LOA	P	P	P	A	LOA	P	P	12
9	CA. Pritesh Munot, Member	P	A	P	A	P	P	A	A	A	P	P	A	A	P	P	8
10	CA. Chandrashekhar V. Chitale, CCM,ICAI, (Ex-Officio Member)	P	P	P	A	P	P	P	A	A	A	P	P	P	LOA	LOA	9
11	CA. Rajesh Agrawal, RCM,WIRC of ICAI, (Ex-Officio Member)	A	A	P	P	P	P	P	A	P	P	A	A	A	A	P	8
12	CA. Rekha Dhamankar, RCM,WIRC of ICAI, (Ex-Officio Member)	P	P	P	P	P	P	LOA	A	A	A	LOA	A	A	A	LOA	6
13	CA. Abhishek Dhamne, RCM,WIRC of ICAI, (Ex-Officio Member)	A	P	P	P	LOA	P	LOA	A	P	P	P	A	P	LOA	LOA	8

SR. NO.	Name	February 23, 2026	March 7, 2026	Total Meetings 2 ; No. of Meetings Attended out of 2
1	CA. Pranav Apte, Chairman	P	P	2
2	CA. Nilesh Yeolekar, Vice-Chairman	P	P	2
3	CA. Neha Phadke, Secretary	P	P	2
4	CA. Nandkumar Kadam, Treasurer	P	P	2
5	CA. Sarika Dindokar, Member	P	P	2
6	CA. Sachin Miniyar, Member	P	P	2
7	CA. Pradnya Bamb, Member	LOA	P	1
8	CA. Hrishikesh Badve, Member	P	P	2
9	CA. Pritesh Munot, Member	P	A	1
10	CA. Chandrashekhar V. Chitale, CCM,ICAI, (Ex-Officio Member)	P	P	2
11	CA. Rajesh Agrawal, RCM,WIRC of ICAI, (Ex-Officio Member)	P	A	1
12	CA. Rekha Dhamankar, RCM,WIRC of ICAI, (Ex-Officio Member)	P	A	1
13	CA. Abhishek Dhamne, RCM,WIRC of ICAI, (Ex-Officio Member)	P	A	1

Sd/-
CA. Pranav Apte, Chairman
Pune Branch of WIRC of ICAI

Sd/-
CA. Neha Phadke, Secretary
Pune Branch of WIRC of ICAI

Date: July 11, 2026
Place: Pune



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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PUNE BRANCH OF WIRC OF ICAI



Independent Auditor's Report

To,

The Council of Institute of Chartered Accountants of India.

Report on the Audit of the Financial Statements

Opinion

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

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

The management is responsible for the preparation of these financial statements in accordance with the Chartered Accountants Act, 1949 ("the Act") that give a true and fair view of the financial position and financial performance of the Branch in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Institute and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility 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:



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PUNE BRANCH OF WIRC OF ICAI



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

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

- planning the scope of our audit work and in evaluating the results of our work; and
- to evaluate the effort of any identified misstatements in the financial statements.

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

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

Report on Other Legal and Regulatory Requirements:

Further, we report that:

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

**For HMA & Associates
Chartered Accountants
FRN: 100537W**

sd/-
CA Anand D. Joshi
Partner
Membership No.: 113805
UDIN: 26113805YFMKYE4413



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

PUNE BRANCH OF WIRC OF ICAI



Pune Branch of WIRC of ICAI

Balance Sheet as at 31st March 2026

(Amount in ₹)

Particulars	Note	As at March 31, 2026	As at March 31, 2025
I SOURCES OF FUNDS			
1 Funds			
(a) Unrestricted Funds			
i) Reserves and Surplus	3	92,730,380	86,877,490
ii) Designated Funds	4	71,666,728	68,274,947
(b) Restricted Funds	5	718,384	669,308
		165,115,492	155,821,745
2 Non-current liabilities			
(a) Long-term liabilities	6	-	-
(b) Long-term provisions	7	-	-
		-	-
3 Current liabilities			
(a) Payables	8	76,400	131,532
(b) Other current liabilities	9	163,738	730,743
(c) Short-term provisions	7	546,697	818,063
		786,835	1,680,338
4 Inter Unit payable	10	34,712,349	34,052,545
Total		200,614,676	191,554,628
II APPLICATION OF FUNDS			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11	37,730,563	38,832,796
(ii) Intangible assets	12	-	-
(iii) Capital work in progress	13 (a)	-	-
(iv) Intangible asset under development	13 (b)	-	-
(b) Non-current investments	14 (a)	-	-
(c) Long Term Loans and Advances	16	-	1,176,900
(d) Other non-current assets	17	-	-
		37,730,563	40,009,696
2 Current assets			
(a) Current investments	14 (b)	103,095,825	94,675,818
(b) Inventories	15	155,686	163,990
(c) Receivables	18	104,600	8,685
(d) Cash and bank balances	19	49,194,506	49,124,018
(e) Short Term Loans and Advances	16	1,902,008	882,984
(f) Other current assets	20	4,295,910	5,017,507
		158,748,535	149,873,002
3 Inter unit Receivable	21	4,135,578	1,671,930
Total		200,614,676	191,554,628

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

As per our report of even date
For HMA & Associates
Chartered Accountants

For, Pune Branch of WIRC of ICAI

Sd/-
CA Anand D. Joshi
(Partner)
FRN: 100537W
M. No. 113805
Place: Pune
UDIN: 26113805YFMKYE4413
Date: 30.04.2026

Sd/-
CA.Pranav Apte
Chairman

Sd/-
CA.Neha Phadke
Secretary

Sd/-
CA.Nandkumar Kadam
Treasurer



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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PUNE BRANCH OF WIRC OF ICAI



Pune Branch of WIRC of ICAI

Income and Expenditure Account for the year ended 31st March 2026

(Amount in ₹)

Particulars	Note	For the year ended 31, 2026	For the year ended 31, 2025
I Income			
(a) Donations & Grants	22	28,335,587	16,219,494
(b) Fees from Rendering of Services	23	44,573,424	48,624,277
(c) Sale of Publication & other Items	24	195,017	336,866
(d) Income from Restricted funds	25	-	-
(e) Other Income	26	7,212,605	6,391,462
Total Income (I)		80,316,633	71,572,099
II Expenses:			
(a) Cost of Publications & other items	27	136,430	311,472
(b) Employee benefits	28	110,778	-
(c) Depreciation and amortization expense	29	2,095,879	2,165,283
(d) Expenses from Restricted funds	30	-	-
(e) Other expenses	31	73,254,306	58,006,063
Total Expenses (II)		75,597,393	60,482,818
III Excess of Income over Expenditure for the year [I - II]		4,719,240	11,089,281
Appropriations/Transfer to funds			
a) Maintenance Fund		471,924	1,108,928
b) Balance transferred to General Reserve		4,247,316	9,980,353
Total		4,719,240	11,089,281

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

As per our report of even date

For HMA & Associates

Chartered Accountants

For, Pune Branch of WIRC of ICAI

Sd/-
CA Anand D. Joshi
(Partner)

FRN: 100537W

M. No. 113805

Place: Pune

UDIN: 26113805YFMKYE4413

Date: 30.04.2026

Sd/-
CA.Pranav Apte
Chairman

Sd/-
CA.Neha Phadke
Secretary

Sd/-
CA.Nandkumar Kadam
Treasurer



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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PUNE BRANCH OF WIRC OF ICAI



Pune Branch of WIRC of ICAI

Notes forming part of the Financial Statements for the year ended 31 March 2026

NOTE # 3 Reserves and Surplus

(Amount in ₹)

Particulars	As at March 31	General Reserve	Other than General	Total
Balance at the beginning of the year	2026	86,877,490	-	86,877,490
	2025	76,521,565	-	76,521,565
Add: Appropriation from Statement of Income and Expenditure	2026	4,247,316	-	4,247,316
	2025	9,980,353	-	9,980,353
Transfer from / (to) General Reserve, Other Funds	2026	-	-	-
	2025	-	-	-
Transfer from / (to) Designated Funds	2026	-	-	-
	2025	-	-	-
(Utilization)/Addition	2026	1,605,574	-	1,605,574
	2025	375,572	-	375,572
Balance at the end of the year	2026	92,730,380	-	92,730,380
	2025	86,877,490	-	86,877,490

Note # 4 Designated Funds

(Amount in ₹)

Particulars	As at March 31,	Infrastructure Fund	Research Fund	Accounting Research Building Fund	Other Funds	Total
Balance at the beginning of the year	2026	153,503	-	-	68,121,444	68,274,947
	2025	153,503	-	-	64,619,157	64,772,660
Appropriation from Statement of Income and Expenditure	2026	-	-	-	471,924	471,924
	2025	-	-	-	1,108,928	1,108,928
Transfer from / (to) Reserves and Surplus	2026	-	-	-	-	-
	2025	-	-	-	-	-
Contribution received / Addition during the year	2026	-	-	-	-	-
	2025	-	-	-	-	-
Interest income during the year	2026	-	-	-	2,935,273	2,935,273
	2025	-	-	-	2,788,931	2,788,931
Utilised during the year	2026	-	-	-	(15,416)	(15,416)
	2025	-	-	-	(395,572)	(395,572)
Balances at the end of the year	2026	153,503	-	-	71,513,225	71,666,728
	2025	153,503	-	-	68,121,444	68,274,947



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Pune Branch of WIRC of ICAI

Notes forming part of the Financial Statements for the year ended 31 March 2026

NOTE # 5 Restricted Funds

(Amount in ₹)

Particulars	As at March 31,	Medals and Prizes Fund	Students Endowment Fund	Other Funds	Total
Balance at the beginning of the year	2026	669,308	-	-	669,308
	2025	621,837	-	-	621,837
Transfer from / (to) Reserves and Surplus	2026	-	-	-	-
	2025	-	-	-	-
Contribution received / Addition during the year	2026	-	-	-	-
	2025	-	-	-	-
Interest income during the year	2026	49,076	-	-	49,076
	2025	47,471	-	-	47,471
Utilised during the year	2026	-	-	-	-
	2025	-	-	-	-
Balances at the end of the year	2026	718,384	-	-	718,384
	2025	669,308	-	-	669,308



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PUNE BRANCH OF WIRC OF ICAI



Pune Branch of WIRC of ICAI

Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

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

Note# 7 Provisions	Long term		Short term	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
(a) Provision for employee benefits				
(i) Provision for Employee Benefits-Leave Encashment	-	-	-	-
(ii) Provision for Employee Benefits-Gratuity	-	-	-	-
(iii) Provision for Employee Benefits-Pension	-	-	-	-
(b) Other provisions				
(i) Non Capital Expenditure	-	-	546,697	818,063
(ii) Provision for Publication Obsolete Stock	-	-	-	-
Total Provisions	-	-	546,697	818,063

Note# 8 Payables	As at March 31, 2026	As at March 31, 2025
(a) Total outstanding dues of micro, small and medium enterprises	-	-
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	76,400	131,532
Total payables	76,400	131,532

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

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



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PUNE BRANCH OF WIRC OF ICAI



Pune Branch of WIRC of ICAI

Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note# 9 Other current liabilities	As at March 31, 2026	As at March 31, 2025
(A) Fees received in advance		
(i) Class room training fees:		
a) Information Technology Training	-	-
b) General Management and Communication Skills	-	-
c) Orientation	-	-
(ii) Revisionary Classes	-	180,000
(iii) Seminar fees:		
a) Members	-	-
b) Students	-	22,200
c) Non Members	-	-
(iv) Post Qualification Courses	-	-
(v) Certificate Courses	-	-
(vi) Sponsorship	-	-
(vii) Journal Subscription	-	-
(viii) Others	-	8,850
Sub-Total (A)	-	211,050
(B) Other liabilities		
(i) Payable for Capital Items	-	-
(ii) Provident fund and professional tax payable	200	-
(iii) Goods and Service tax payable	-	36
(iv) TDS payable	52,626	353,045
(v) Security and earnest money deposit	30,000	30,000
(vi) CABF/CASBF/SV Aiyer fund payable	-	-
(vii) Other payables	80,912	136,612
Sub-Total (B)	163,738	519,693
Total Other current liabilities	163,738	730,743

Note# 10 Inter unit payable	As at March 31, 2026	As at March 31, 2025
(i) Publication Current Account	-	-
(ii) Capital Grant Items:		
(a) Building Grant	24,840,981	24,840,981
(b) Capital Grant	9,103,431	8,934,956
(c) Library Grant	276,608	276,608
(d) ITT Centre Grant	-	-
(e) Reading Room Grant	-	-
(f) Advance for Programs	-	-
(g) ISD Current Account	491,329	-
Total Other long-term liabilities	34,712,349	34,052,545



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PUNE BRANCH OF WIRC OF ICAI



Pune Branch of WIRC of ICAI

Notes forming part of the Financial Statements for the year ended 31 March 2026

Note # 11 Property, Plant and Equipment

(Amount in ₹)

Particulars	TANGIBLE ASSETS									
	Freehold land	Leasehold land	Buildings	Computers	Office equipment & Air Conditioners	Furniture & Fixtures	Lift, Electrical Installations & Fittings & lift	Vehicles	Library Books	Total
Gross Block										
As at April 01, 2025	11,922,923	-	41,209,333	8,617,414	10,642,017	8,025,918	5,580,919	-	456,126	86,454,650
Additions				495,401	522,681					1,018,082
Internal Transfer of Assets										-
Sale/Discarded Assets					(196,757)					(196,757)
As at April 01, 2024	11,922,923	-	41,209,333	8,228,465	9,377,354	8,006,518	5,505,919	-	456,126	84,706,638
Additions				388,949	1,264,663	19,400	75,000			1,748,012
Internal Transfer of Assets										-
Sale/Discarded Assets										-
As at March 31, 2026	11,922,923	-	41,209,333	9,112,815	10,967,941	8,025,918	5,580,919	-	456,126	87,275,975
As at March 31, 2025	11,922,923	-	41,209,333	8,617,414	10,642,017	8,025,918	5,580,919	-	456,126	86,454,650
Depreciation/Adjustments										
Rate of Depreciation			5%	60%	15%	10%	10%	20%	100%	
As at April 01, 2025	-	-	21,069,358	8,222,250	8,200,481	5,810,951	3,862,687	-	456,126	47,621,854
Additions	-	-	1,006,999	302,274	393,283	221,500	171,823			2,095,879
Internal Transfer of Assets										-
Sale/Discarded Assets					(172,321)					(172,321)
As at April 01, 2024	-	-	20,009,360	8,115,957	7,637,119	5,566,168	3,671,840	-	456,126	45,456,571
Additions	-	-	1,059,998	106,293	563,362	244,783	190,847			2,165,283
Internal Transfer of Assets										-
Sale/Discarded Assets										-
As at March 31, 2026	-	-	22,076,357	8,524,524	8,421,443	6,032,451	4,034,510	-	456,126	49,545,412
As at March 31, 2025	-	-	21,069,358	8,222,250	8,200,481	5,810,951	3,862,687	-	456,126	47,621,854
Net Block										
As at March 31, 2026	11,922,923	-	19,132,976	588,291	2,546,498	1,993,467	1,546,409	-	-	37,730,563
As at March 31, 2025	11,922,923	-	20,139,975	395,164	2,441,536	2,214,967	1,718,232	-	-	38,832,796



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PUNE BRANCH OF WIRC OF ICAI



Pune Branch of WIRC of ICAI

Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note # 12 Intangible Assets	
Particulars /Assets	Total
Gross Block	
As at April 01, 2025	1,000,865
Additions	-
Internal Transfer of Assets	-
Sale/Discarded Assets	-
As at April 01, 2024	1,000,865
Additions	-
Internal Transfer of Assets	-
Sale/Discarded Assets	-
As at March 31, 2026	1,000,865
As at March 31, 2025	1,000,865
Amortization/Adjustment	
As at April 01, 2025	1,000,865
Additions	-
Internal Transfer of Assets	-
Sale/Discarded Assets	-
As at April 01, 2024	1,000,865
Additions	-
Internal Transfer of Assets	-
Sale/Discarded Assets	-
As at March 31, 2026	1,000,865
As at March 31, 2025	1,000,865
Net Block	
As at March 31, 2026	-
As at March 31, 2025	-

Note # 13 Work in Progress

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



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PUNE BRANCH OF WIRC OF ICAI



Pune Branch of WIRC of ICAI

Notes forming part of the Financial Statements for the year ended 31 March 2026

Note# 14 Investments

(Amount in ₹)

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

b) Current Investments (valued at historical cost unless stated otherwise)	Face Value	As at March 31, 2026		As at March 31, 2025	
		Units	Book Value	Units	Book Value
(i) Fixed Deposits with original maturity for one year			103,095,825		94,675,818
Total Current Investments	-	-	103,095,825	-	94,675,818

Note# 15 Inventories	As at March 31, 2026	As at March 31, 2025
(a) Publication & Study Materials	77,670	14,100
(b) Stationery & Stores	78,016	149,890
Total	155,686	163,990

Note# 16 Loans and advances	Long Term		Short Term	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
(a) Loans and advances				
(i) Loans to staff	-	-	-	-
(ii) Advance to staff	-	-	-	-
(iii) Advance to other	-	46,020	53,328	-
Sub-Total-(a)	-	46,020	53,328	-
(b) Other loans and advances				
(i) Prepaid expenses	-	-	307,249	205,235
(ii) Tax deducted at source receivable	-	-	247,445	267,570
(iii) GST on advance receivable	-	-	-	-
(iv) GST input credit receivable	-	-	148,606	107,529
(v) Security Deposits	-	1,130,880	1,145,380	302,650
(vi) Balance with government authorities	-	-	-	-
Sub-Total-(b)	-	1,130,880	1,848,680	882,984
Total (a+b)	-	1,176,900	1,902,008	882,984



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PUNE BRANCH OF WIRC OF ICAI



Pune Branch of WIRC of ICAI

Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note# 17 Other non-current assets	As at March 31, 2026	As at March 31, 2025
(a) Interest accrued but not due on deposits		
i) Interest Accrued-Investment	-	-
ii) Interest Accrued-Fixed Deposits with Banks	-	-
iii) Interest Accrued on Earmarked Funds	-	-
iv) Interest Accrued-Staff	-	-
Total	-	-

Note# 18 Receivables	As at March 31, 2026	As at March 31, 2025
(a) Receivable from Customers	13,500	8,685
(b) Electronic Cash and Credit	-	-
(c) Others	91,100	-
Less: Provision for doubtful receivables	-	-
Total	104,600	8,685

Note# 19 Cash and Bank Balances	As at March 31, 2026	As at March 31, 2025
A Cash and cash equivalents		
(a) Fixed Deposits with original maturity of less than three months	-	-
(b) Cash on hand	9,264	-
Sub-Total (A)	9,264	-
B Other bank balances		
(a) Bank Deposits		
(i) Earmarked Bank Deposits	46,267,737	42,234,004
(ii) Deposits with original maturity for more than 3 months but less than 12 months	-	-
(iii) Cash at Bank	2,917,505	6,890,014
Sub-Total (B)	49,185,242	49,124,018
Total (A + B)	49,194,506	49,124,018

Note# 20 Other current assets	As at March 31, 2026	As at March 31, 2025
(a) Interest accrued but not due on deposits		
i) Interest Accrued-Investment	-	-
ii) Interest Accrued-Fixed Deposits with Banks	3,070,258	3,771,609
iii) Interest Accrued on Earmarked Funds	1,225,652	1,245,898
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	4,295,910	5,017,507

Note# 21 Inter units Receivable	As at March 31, 2026	As at March 31, 2025
(a) Current Account - Head office	4,303,828	1,901,702
(b) Exam Form Current A/c	-	-
(c) Regional Intra-Inter Unit A/c	(168,250)	(229,772)
(d) Staff Loan Control	-	-
Total	4,135,578	1,671,930



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PUNE BRANCH OF WIRC OF ICAI



Pune Branch of WIRC of ICAI

Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note # 22 : Donations & Grants	For the year ended 31, 2026	For the year ended 31, 2025
i) Donations	-	-
ii) Revenue Grant	3,403,500	3,642,250
iii) Special Grant	-	-
iv) Adhoc Grant	-	-
v) BOS Related Grants Grant	3,291,296	2,721,544
vi) Members Program Grant	-	-
vii) Reading Room Rent Grant	-	-
viii) Income Support Services	21,640,791	9,855,700
ix) Expense Support Services	-	-
x) Intra-Inter Income Support Services	-	-
xi) Intra-Inter Expense Support Services	-	-
Total	28,335,587	16,219,494

Note # 23 : Fees from rendering of services	For the year ended 31, 2026	For the year ended 31, 2025
i) Class Room Training :-		
I Information Technology Training	11,000,925	12,302,075
II Orientation	8,950,500	13,266,500
III General Management and Communication Skills	8,788,000	9,631,000
ii) Revisionary Classes	596,050	1,786,814
iii) Students Association Fees	-	-
iv) E-Learning	-	-
v) Post Qualification Courses	-	-
vi) Certificate Courses	-	-
vii) Campus Interview income	-	-
viii) Seminar income :-		
I Members	8,355,582	6,989,081
II Students	3,378,996	2,234,398
III Non members	3,503,371	2,414,409
Total	44,573,424	48,624,277

Note # 24 : Sale of Publication & other Items	For the year ended 31, 2026	For the year ended 31, 2025
i) Publications	143,260	322,502
ii) Goods	-	-
iii) Journal :-		
I Members	-	-
II Students	-	-
iv) Scrap Items	51,757	14,364
Total	195,017	336,866



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

PUNE BRANCH OF WIRC OF ICAI



Pune Branch of WIRC of ICAI

Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

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

Note # 26 : Other Income	For the year ended 31, 2026	For the year ended 31, 2025
a) Interest on Bank Deposit	7,129,935	6,411,201
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	3,900	6,300
g) Election Income	-	17,079
h) Profit on sale of Fixed assets	1,638	-
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	52,132	(43,819)
o) Miscellaneous Income	25,000	701
Total	7,212,605	6,391,462



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PUNE BRANCH OF WIRC OF ICAI



Pune Branch of WIRC of ICAI

Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note # 27 : Cost of goods sold	For the year ended 31, 2026	For the year ended 31, 2025
A) Purchases of stock-in-trade	200,000	190,000
B) Changes in inventories of stock-in trade		
I) Inventories at the beginning of the year:	14,100	135,572
II) Inventories at the end of the year:	77,670	14,100
(Increase)/decrease in inventories of stock-in-trade (C = I - II)	(63,570)	121,472
Total (A+B)	136,430	311,472

Note # 28 : Employee benefits	For the year ended 31, 2026	For the year ended 31, 2025
a) Salaries, wages, bonus and other allowances	99,540	-
b) Contribution to provident and other funds	11,238	-
c) Gratuity expenses	-	-
d) Staff welfare expenses	-	-
Total	110,778	-

Note # 29 : Depreciation and amortization expense	For the year ended 31, 2026	For the year ended 31, 2025
a) On tangible assets (Refer note 11)	2,095,879	2,165,283
b) On intangible assets (Refer note 12)	-	-
Total	2,095,879	2,165,283



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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PUNE BRANCH OF WIRC OF ICAI



Pune Branch of WIRC of ICAI

Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

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

Note # 31 : Other Expenses	For the year ended 31, 2026	For the year ended 31, 2025
1 Seminar Expenses:		
i) Members	17,573,822	6,456,983
ii) Students	13,889,661	10,463,736
2 Class Room Training expenses:		
i) Information Technology Training	7,968,766	7,945,550
ii) Orientation	8,477,088	8,837,336
iii) General management and Communication Skills	8,553,070	7,369,090
3 Revisionary Classes expenses	948,076	2,196,305
4 Meeting expenses	2,825,617	2,211,560
5 Office expenses	1,006,557	2,120,885
6 Power and Fuel	1,208,052	1,407,534
7 Repairs & Maintenance	933,102	686,082
8 Insurance	-	-
9 Rent, Rate & Taxes	1,428,406	1,709,815
10 Travelling & Conveyance	585,070	648,736
11 Auditor's remuneration	104,521	90,000
12 Printing and Stationery	175,449	278,331
13 Communication expenses	166,058	85,983
14 Legal Charges	3,599,536	3,442,217
15 Professional Expenses	147,326	132,000
16 Manpower & other services	934,683	734,128
17 Advertisement and Publicity	2,062,720	754,560
18 Bank Charges/ Commission	103,546	121,013
19 Loss on sale of Property, Plant and Equipment	18,104	-
20 Fixed Asset Write-Off	-	-
21 Loss on foreign exchange transactions (net)	-	-
22 Provision for Doubtful Debts and advance	-	-
23 Provision for Publication Obsolete Stock	-	-
24 Internet & Web Maintenance Charges	545,076	286,526
25 Payments- Designated Funds:-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Earmarked Funds	-	-
26 Merit Scholarship	-	-
27 Magazines & periodicals	-	-
28 Prior Period expenses	-	27,693
Total	73,254,306	58,006,063



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

PUNE BRANCH OF WIRC OF ICAI



Pune Branch of WIRC of ICAI

Notes forming part of the Financial Statements for the year ended 31 March 2026

1. General Information

Pune Branch of WIRC of ICAI is a Branch of Institute of Chartered Accountants of India which is set up under an act of Parliament. Pune Branch has been set up in the year 1962. Pune Branch is currently serving around 11270+ CA Members and caters needs of 19,760+ CA Students in an around vicinity of Pune.

2. Significant Accounting Policies & Notes to Accounts

2.01 Basis of Preparation

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

2.02 Use of Estimates

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

2.03 Inventories

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

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

2.04 Cash and cash equivalents

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

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

- i) Income from investment of Earmarked fund is added to Earmarked fund. The Income is allocated based on opening balances of the respective earmarked fund on actual basis.



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2.06 Property, Plant and Equipment

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

2.07 Intangible Assets

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

2.08 Capital Work in Progress

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

2.09 Depreciation and amortisation

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

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

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

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

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



2.10 Revenue recognition

The Revenue is recognised as follows:

- 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

2.11 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.

2.12 Investment

- a) The investments of the branch comprise of short term fixed deposits with scheduled banks domiciled in India
- b) Investments are classified as current and long term investments in accordance with AS 13 Investments. Current investments are those that are readily realisable and intended to be held for not more than one year from the date on which such investments are made. A long term investment is an investment other than a current investment.
- c) Investments are initially recorded at cost. Cost includes related expenses such as commission/brokerages etc. Current investments are carried at lower of cost and fair value, which is determined for each individual investment. Long-term investments are carried at cost less any other than temporary diminution in value, determined separately for each individual investment.
- d) Interest to the extent of difference between cost of investment and maturity value is accrued on pro rata basis.
- e) Interest accrued on Fixed Deposit is shown separately in Other Current Assets as all the Fixed Deposits are short-term. Till F.Y. 2024-25, Interest accrued on Fixed Deposit is added in the amount of fixed deposits.

2.13 Employee benefits

As per BHRS Scheme 2022

2.14 Leases

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

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



2.15 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.

2.16 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.

2.17 Income Tax Provision:

Exemption in respect of Income Tax has been granted under- Section 10 (23) (iv) of the Income Tax Act 1961 at the Institute Head Office level. Hence no provision for Income Tax, Deferred Tax Asset / Liability is considered necessary at the Branch level.

2.18 Inclusion of Transactions of Student Association (WICASA):

From Financial Year 2016-17 as per Head Office communications, the financial transactions of the Student Association (WICASA) are treated as transactions of the Branch only and are recorded and accounted for in the books of accounts of the Branch. Accordingly, Financial Statements of the current Financial Year includes the effect of transactions of Student Association (WICASA).

2.19 Goods and Service Tax (GST):

The GST Registration has been obtained by the Head Office State wise and no individual Registration has been obtained for the Branch. The Branch has complied applicable GST provisions as per the guidance from Head Office with respect to collection, reverse charge mechanism, eligible and ineligible input tax credit etc. As centralized GST registration has been obtained for the state, the Branch complies applicable GST provisions on behalf of Head Office and all the transactions with respect to GST are finally routed through Inter head Balances. The ineligible input tax credit based on guidance from Head Office has been Transfer to respective heads of expenses from FY 2025-26. GST expensed out for previous period ended as on 31.03.2025 was Rs.14,57,567/-



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PUNE BRANCH OF WIRC OF ICAI



2.20 Segment Reporting:

The Branch prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements. The branch activities involve following Segments.

Particulars	Year ended March , 2026	Year ended March , 2025
Income/Grant		
Seminar – Members	22,178,482	11,095,584
Seminar – Students	5,619,958	4,325,064
ICITSS - Orientation Course	8,950,500	13,266,500
Advanced MCS Course	8,788,000	9,631,000
ICITSS- ITT & Advance ITT Course	11,000,925	12,302,075
Coaching Classes	587,500	1,768,964
Expenses		
Seminar – Members	20,726,109	9,163,363
Seminar – Students	5,463,795	4,221,158
ICITSS - Orientation Course	8,477,088	8,837,336
Advanced MCS Course	8,553,070	7,369,090
ICITSS- ITT & Advance ITT Course	7,968,766	7,945,550
Coaching Classes	948,076	2,196,305

2.21 Change in Financial Report Format:

For the period ended year 31st March ,2024, the head office of Institute of Chartered Accountants of India has introduced a new format for financial statements. This initiative entailed extensive grouping and regrouping of financial data to enhance presentation clarity and comparability.

2.22 Previous year figures have been regrouped wherever necessary.

As per our report of even date
For HMA & Associates
Chartered Accountants

For, Pune Branch of WIRC of ICAI

Sd/-

CA Anand D. Joshi
(Partner)
FRN: 100537W
M. No. 113805
Place: Pune
UDIN: 26113805YFMKYE4413
Date: 30.04.2026

Sd/-

CA.Pranav Apte
Chairman

Sd/-

CA.Neha Phadke
Secretary

Sd/-

CA.Nandkumar Kadam
Treasurer



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PUNE BRANCH OF WIRC OF ICAI



Trial Balance

1-Apr-25 to 31-Mar-26

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	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account-11	+15,58,21,744.51 Cr	15,416.00	93,09,163.31	+16,51,15,491.82 Cr
Reserves & Surplus-1101	+15,58,21,744.51 Cr	15,416.00	93,09,163.31	+16,51,15,491.82 Cr
Current Liabilities-12	+15,72,808.80 Cr	9,42,40,865.78	9,33,06,285.80	+6,38,228.82 Cr
Duties & Taxes-1201	+2,45,551.93 Cr	1,64,70,584.07	1,61,29,251.96	-95,780.18 Dr
Sundry Creditors-1203	+1,31,531.62 Cr	7,55,70,384.66	7,55,15,253.04	+76,400.00 Cr
Fees Received in Advance-1204	+2,11,050.00 Cr	4,46,772.00	2,35,722.00	
Other Liabilities-1205	+1,66,612.00 Cr	6,47,453.80	5,91,753.80	+1,10,912.00 Cr
Provisions-1206	+8,18,063.25 Cr	11,05,671.25	8,34,305.00	+5,46,697.00 Cr
Fixed Assets-21	-3,88,32,795.76 Dr	10,18,081.81	21,20,315.00	-3,77,30,562.57 Dr
Tangible Assets-2101	-3,88,32,795.76 Dr	10,18,081.81	21,20,315.00	-3,77,30,562.57 Dr
Investments-22	-14,19,27,328.85 Dr	1,55,52,875.00	81,16,641.02	-14,93,63,562.83 Dr
Earmarked Investment-2202	-4,34,79,901.51 Dr	52,63,917.00	24,76,081.02	-4,62,67,737.49 Dr
General Investment-2201	-9,84,47,427.34 Dr	1,02,88,958.00	56,40,560.00	-10,30,95,825.34 Dr
Current Assets-23	-90,15,043.96 Dr	16,87,73,942.75	16,86,16,190.09	-91,72,796.62 Dr
Opening Stock	-14,100.00 Dr			-14,100.00 Dr
Deposits (Asset)-2301	-14,33,530.00 Dr	12,000.00	3,00,150.00	-11,45,380.00 Dr
Loans & Advances (Asset)-2302	-2,51,255.23 Dr	11,01,553.88	9,92,232.53	-3,60,576.58 Dr
Sundry Debtors-2303	-8,685.00 Dr	1,94,46,606.90	1,94,41,791.90	-13,500.00 Dr
Cash-in-Hand-2304		5,10,955.00	5,01,691.00	-9,264.00 Dr
Bank Accounts-2305	-68,90,013.80 Dr	12,94,69,426.26	13,34,41,935.16	-29,17,504.90 Dr
Other Assets-2306	-2,67,569.79 Dr	1,80,45,388.51	1,36,78,503.30	-46,34,455.00 Dr
Publication Stock-2307	-1,49,890.14 Dr	1,88,012.20	2,59,886.20	-78,016.14 Dr
Branch / Divisions-13	+3,23,80,615.26 Cr	7,08,24,162.82	6,90,20,318.94	+3,05,76,771.38 Cr
Inter Head Balances- BS-61	+3,23,80,615.26 Cr	7,08,24,162.82	6,90,20,318.94	+3,05,76,771.38 Cr
Sales Accounts-31		7,970.00	1,51,706.00	+1,43,736.00 Cr
Publication Sales-3101		7,970.00	1,51,706.00	+1,43,736.00 Cr
Purchase Accounts-41		2,00,000.00		-2,00,000.00 Dr
Branch Transfer Publication-4102		2,00,000.00		-2,00,000.00 Dr
Direct Incomes-32		9,19,259.24	7,38,32,170.42	+7,29,12,911.18 Cr
Fees Received-3201		36,250.00	2,93,71,725.00	+2,93,35,475.00 Cr
Income Support Services-3204			2,16,40,790.88	+2,16,40,790.88 Cr
Inter Head Balances- IE-51		1,63,140.60	68,57,936.90	+66,94,796.30 Cr
Operating Income-3203			3,900.00	+3,900.00 Cr
Seminars Participation Fees-3202		7,19,868.64	1,59,57,817.64	+1,52,37,949.00 Cr
Direct Expenses-42		7,79,91,594.44	46,26,510.58	-7,33,65,083.86 Dr
Employee Benefit Expenses-4202		1,10,778.00		-1,10,778.00 Dr
Expense Support Services-4205		9,404.00	9,404.00	
Operating Expenses-4204		4,51,54,450.98	34,40,652.59	-4,17,13,798.39 Dr
Printing and Stationery-4203		1,13,524.99	36,500.00	-77,024.99 Dr
Seminar and Programs-4201		3,26,03,436.47	11,39,953.99	-3,14,63,482.48 Dr
Carried Over		42,95,44,167.84	42,90,99,301.16	-4,44,866.68 Dr

continued ...



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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PUNE BRANCH OF WIRC OF ICAI



Trial Balance : 1-Apr-25 to 31-Mar-26

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	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		42,95,44,167.84	42,90,99,301.16	-4,44,866.68 Dr
Indirect Incomes-33		29,89,470.00	1,02,49,455.99	+72,59,985.99 Cr
Other Income-3301		29,89,470.00	1,02,49,455.99	+72,59,985.99 Cr
Indirect Expenses-43		20,95,879.00		-20,95,879.00 Dr
Depreciation-4301		20,95,879.00		-20,95,879.00 Dr
Profit & Loss A/c		47,19,240.31		-47,19,240.31 Dr
Grand Total		43,93,48,757.15	43,93,48,757.15	



Sub - Committees of Pune Branch for Year 2025-2026

1) CPE Committee

Sr.no	Name	Designation	Contact	Email-id
1	CA. Sachin Miniyar	Chairperson	9422016303	miniyarsachin(at)gmail(dot)com
2	CA. Pranav Apte	Vice Chairman	9881132594	capranav85(at)gmail(dot)com
3	CA. Neha Phadke	Member	9422010382	ca(dot)nehaphadke(at)gmail(dot)com
4	CA. Nilesh Yeolekar	Member	9822627730	nilesh(at)cayeolekar(dot)com
5	CA. Pankaj Khandelwal	Co-opted Member	9970396248	pankaj(at)cmco(dot)co(dot)in
6	CA. Vilesh Dalya	Co-opted Member	9970095287	vileshd(at)icai(dot)org
7	Mr. Deepak Korgaonkar	Secretary(Branch Staff)	8237166008	admin(at)puneicai(dot)org



CA. Pankaj Khandelwal



CA. Vilesh Dalya

2) Direct Taxation Committee

Sr.no	Name	Designation	Contact	Email-id
1	CA. Pranav Apte	Chairperson	9881132594	capranav85(at)gmail(dot)com
2	CA. Nandkumar Kadam	Vice Chairman	8793838615	canandkumarkadam(at)gmail(dot)com
3	CA. Neha Phadke	Member	9422010382	ca(dot)nehaphadke(at)gmail(dot)com
4	CA. Sarika Dindokar	Member	9765265588	casarikasdindokar(at)gmail(dot)com
5	CA. Apoorva Chandakkar	Co-opted Member	9930180886	apoorv(at)caayc(dot)in
6	CA. Narendra Joshi	Co-opted Member	9881536977	narendra(dot)vjoshi(at)gmail(dot)com
7	Ms. Swati Khule	Secretary(Branch Staff)	8237166004	student(at)puneicai(dot)org



CA. Apoorva Chandakkar



CA. Narendra Joshi

3) Indirect Taxation Study Group

Sr.no	Name	Designation	Contact	Email-id
1	CA. Sarika Dindokar	Chairperson	9765265588	casarikasdindokar(at)gmail(dot)com
2	CA. Nandkumar Kadam	Vice Chairman	8793838615	canandkumarkadam(at)gmail(dot)com
3	CA. Sachin Miniyar	Member	9422016303	miniyarsachin(at)gmail(dot)com
4	CA. Nilesh Yeolekar	Member	9822627730	nilesh(at)cayeolekar(dot)com
5	CA. Swapnil Todkar	Co-opted Member	8600331111	nilesh(at)nmnp(dot)in
6	CA. Paresh Mokashi	Co-opted Member	9881155625	pareshmokashi1403(at)gmail(dot)com
7	Ms. Meenakshi Shinde	Secretary(Branch Staff)	8237166002	pune(at)puneicai(dot)org



CA. Swapnil Todkar



CA. Paresh Mokashi



Sub - Committees of Pune Branch for Year 2025-2026

4) Information Technology Committee

Sr.no	Name	Designation	Contact	Email-id
1	CA. Pritesh Munot	Chairperson	9860656291	pritesh munot(at)rediffmail(dot)com
2	CA. Nandkumar Kadam	Vice Chairman	8793838615	canandkumarkadam(at)gmail(dot)com
3	CA. Pradnya Bamb	Member	9975809020	pradnyabamb(at)gmail(dot)com
4	CA. Sarika Dindokar	Member	9765265588	casarikasdindokar(at)gmail(dot)com
5	CA. Akshay Oswal	Co-opted Member	9028733970	caakshayoswal(at)gmail(dot)com
6	CA. Siddhant Bora	Co-opted Member	8149276525	siddhant(at)spcm(dot)in
7	Mr. Nilesh Kuldharan	Secretary(Branch Staff)	8237166006	pune(at)puneicai(dot)org



CA. Akshay Oswal



CA. Siddhant Bora

5) Newsletter Committee

Sr.no	Name	Designation	Contact	Email-id
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2	CA. Hrishikesh Badve	Vice Chairman	8087797657	cahrishikeshbadve(dot)icai(at)gmail(dot)com
3	CA. Pranav Apte	Member	9881132594	capranav85(at)gmail(dot)com
4	CA. Sachin Miniyar	Member	9422016303	miniyarsachin(at)gmail(dot)com
5	CA. Rashmi Tongaonkar	Co-opted Member	9503560731	rashmi(dot)lonikar(at)gmail(dot)com
6	CA. Aishwarya Prabhu	Co-opted Member	9881563350	caishwarya(dot)ankaksharconsulting(dot)com
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CA. Rashmi Tongaonkar



CA. Aishwarya Prabhu

6) Library Committee

Sr.no	Name	Designation	Contact	Email-id
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2	CA. Nilesh Yeolekar	Vice Chairman	9822627730	nilesh(at)cayeolekar(dot)com
3	CA. Pradnya Bamb	Member	9975809020	pradnyabamb(at)gmail(dot)com
4	CA. Pranav Apte	Member	9881132594	capranav85(at)gmail(dot)com
5	CA. Amruta Panse	Co-opted Member	9922416186	amrutapanse(dot)1(at)gmail(dot)com
6	CA. Mrugendra Mandke	Co-opted Member	9823226954	mrugendramandke(at)gmail(dot)com
7	Ms. Swati Khule	Secretary(Branch Staff)	8237166004	student(at)puneicai(dot)org



CA. Amruta Panse



CA. Mrugendra Mandke



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Sub - Committees of Pune Branch for Year 2025-2026

7) Committee for Members in Industry

Sr.no	Name	Designation	Contact	Email-id
1	CA. Hrishikesh Badve	Chairperson	8087797657	cahrishikeshbadve(dot)icai(at)gmail(dot)com
2	CA. Pritesh Munot	Vice Chairman	9860656291	pritesh munot(at)rediffmail(dot)com
3	CA. Sarika Dindokar	Member	9765265588	casarikasdindokar(at)gmail(dot)com
4	CA. Nandkumar Kadam	Member	8793838615	canandkumarkadam(at)gmail(dot)com
5	CA. Shripad Inamdar	Co-opted Member	9623380380	inamdar(dot)shripad(at)gmail(dot)com
6	CA. H. R. Mandale	Co-opted Member	9545384084	camandale17(at)gmail(dot)com
7	Ms. Shwetal Shelar	Secretary(Branch Staff)	8237166005	ssp(at)puneicai(dot)org



CA. Shripad Inamdar



CA. H. R. Mandale

8) Purchase/Finance Committee

Sr.no	Name	Designation	Contact	Email-id
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2	CA. Neha Phadke	Vice Chairman	9422010382	ca(dot)nehaphadke(at)gmail(dot)com
3	CA. Nilesh Yeolekar	Member	9822627730	nilesh(at)cayeolekar(dot)com
4	CA. Pradnya Bamb	Member	9975809020	pradnyabamb(at)gmail(dot)com
5	CA. Priyanka Agrawal	Co-opted Member	9168689403	priyankaagrawal.official(at)gmail(dot)com
6	CA. Hiralal Arsiddha	Co-opted Member	9822290869	ca.hrarsiddha(at)gmail(dot)com
7	Ms. Suvarna Marne	Secretary(Branch Staff)	8237166113	accounts(at)puneicai(dot)org



CA. Priyanka Agrawal



CA. Hiralal Arsiddha

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2	CA. Neha Phadke	Vice Chairman	9422010382	ca(dot)nehaphadke(at)gmail(dot)com
3	CA. Nandkumar Kadam	Member	8793838615	canandkumarkadam(at)gmail(dot)com
4	CA. Pradnya Bamb	Member	9975809020	pradnyabamb(at)gmail(dot)com
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6	CA. Karan Chandwani	Co-opted Member	9764913651	kdchandwani1(at)gmail(dot)com
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CA. Milind Mutha



CA. Karan Chandwani



Sub - Committees of Pune Branch for Year 2026-2027

1) CPE Committee

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3	CA. Neha Phadke	Member	9422010382	ca[dot]nehaphadke[at]gmail[dot]com
4	CA. Nandkumar Kadam	Member	8793838615	canandkumarkadam[at]gmail[dot]com
5	CA Rati hodarkar	Co-opted Member	9850576667	rathodarkar[at]gmail[dot]com
6	CA Shripad kulkarni	Co-opted Member	9822335644	shripad[dot]kulkarni[at]patkiandsoman[dot]com
7	Mr. Deepak Korgaonkar	Secretary(Branch Staff)	8237166008	admin[at]puneicai[dot]org



CA. Rati hodarkar



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2) Direct Taxation Committee

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3	CA. Pranav Apte	Member	9881132594	pranavapte85[at]gmail[dot]com
4	CA. Neha Phadke	Member	9422010382	ca[dot]nehaphadke[at]gmail[dot]com
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CA. Sanjay Ambesange



CA. Sonesh Sancheti

3) Indirect Taxation Study Group

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3	CA. Nilesh Yeolekar	Member	9822627730	nilesh[at]cayeolekar[dot]com
4	CA. Pritesh Munot	Member	9860656291	pritesh_munot[at]rediffmail[dot]com
5	CA. Niraj Dhadiwal	Co-opted Member	9420951419	canirajdhadiwal[at]gmail[dot]com
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CA. Niraj Dhadiwal



CA. Amol Chorbele



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Sub - Committees of Pune Branch for Year 2026-2027

4) Information Technology Committee

Sr.no	Name	Designation	Contact	Email-id
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3	CA. Sarika Dindokar	Member	9765265588	casarikasdindokar[at]gmail[dot]com
4	CA. Nandkumar Kadam	Member	8793838615	canandkumarkadam[at]gmail[dot]com
5	CA. Lahuraj Gande	Co-opted Member	9822107245	lahurajgande[at]gmail[dot]com
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CA. Lahuraj Gande



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3	CA. Hrishikesh Badve	Member	8087797657	cahrishikeshbadve[dot]icai[at]gmail[dot]com
4	CA. Pradnya Bamb	Member	9975809020	pradnyabamb[at]gmail[dot]com
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CA. Rashmi Tongaonkar



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2	CA. Pritesh Munot	Vice Chairman	9860656291	pritesh_munot[at]rediffmail[dot]com
3	CA. Sarika Dindokar	Member	9765265588	casarikasdindokar[at]gmail[dot]com
4	CA. Neha Phadke	Member	9422010382	ca[dot]nehaphadke[at]gmail[dot]com
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Sub - Committees of Pune Branch for Year 2026-2027

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3	CA. Pritesh Munot	Member	9860656291	pritesh_munot[at]rediffmail[dot]com
4	CA. Pranav Apte	Member	9881132594	pranavapte85[at]gmail[dot]com
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3	CA. Pritesh Munot	Member	9860656291	pritesh_munot[at]rediffmail[dot]com
4	CA. Pradnya Bamb	Member	9975809020	pradnyabamb[at]gmail[dot]com
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CA. Vilesh dalya



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3	CA. Nilesh Yeolekar	Member	9822627730	nilesh[at]cayeolekar[dot]com
4	CA. Nandkumar Kadam	Member	8793838615	canandkumarkadam[at]gmail[dot]com
5	CA Akshay Oswal	Co-opted Member	9028733970	caakshayoswal[at]gmail[dot]com
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