



**HYDERABAD BRANCH OF SOUTHERN INDIA REGIONAL COUNCIL OF  
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**

(Set up by an Act of Parliament)

**63<sup>rd</sup>**

**AGM**  
ANNUAL GENERAL MEETING

**ANNUAL  
REPORT  
2024-25**

**“ICAI Bhawan”**

11-5-398/C, Red Hills, Hyderabad - 500 004.

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## Central Council Members of ICAI from Hyderabad



**CA. Dayaniwas Sharma**



**CA. Sridhar Muppala**

## Southern India Regional Council Members of ICAI from Hyderabad



**CA. Bhanu Narayan Rao Y V**  
Treasurer, SIRC



**CA. Chengal Reddy R**



**CA. Mandava Sunil Kumar**



**CA. Yarra Tirupathaiah**



**CA. Deepak Ladda**

## Managing Committee Members of Hyderabad Branch of SIRC of ICAI 2025-26



**CA. Chinna Sita Rami Reddy A**  
Chairman



**CA. Girdhari Lal Toshniwal**  
Vice-Chairman



**CA. Rama Rao Karumanchi**  
Secretary



**CA. Seelam Naga Harshavardhan Reddy**  
Treasurer



**CA. Mukkara Sai Charan Reddy**  
SICASA Chairman



**CA. Gonugunta Murali**  
SICASA Co-Chairman



**CA. Uppalapati Saran Kumar**  
Member



**CA. Kumar Pal Tated**  
Member



**CA. Shailesh Khandelwal**  
Member

## NOTICE

To

**All the Members of Hyderabad Branch of SIRC of ICAI**

Notice is hereby given to all the Members of the Hyderabad Branch of SIRC of ICAI that the 63<sup>rd</sup> Annual General Meeting of the Members of Hyderabad Branch of SIRC of ICAI will be held on 19<sup>th</sup> July Saturday, 2025 at 10.30 am at Centre of Excellence, ICAI, Gachibowli Hyderabad to transact the following business:

1. To receive the Annual Report of the Branch for the year 2024-2025.
2. To receive the Auditor's Report along with the Audited Statement of Accounts for the year ended 31-03-2025.
3. Any other matter with the permission of the Chair.

By order of the Managing Committee  
of the Hyderabad Branch of SIRC of ICAI

Sd/-  
**(CA. Rama Rao Karumanchi)**  
Secretary

Place : Hyderabad  
Date : 04<sup>th</sup> July, 2025

**Dear Professional Colleagues,**

### Warm Greetings!

I feel deeply honoured and privileged to pen my thoughts as the Chairman of the Hyderabad Branch of SIRC of ICAI for the year 2025–26. It is both a responsibility and a great opportunity to serve this esteemed Institution and its vibrant community.

The Hyderabad Branch is one of the Mega Branches of ICAI, with a proud and ever-growing membership of over 14,500 Chartered Accountants and around 33,000 Students. This significant strength reflects the trust, commitment, and excellence that define our profession.

I would like to place on record my sincere gratitude to the Central Council Members and Regional Council Members from Hyderabad, whose continued guidance and support have been instrumental in steering the activities of the Branch. Their unwavering commitment has always served as a source of inspiration.

I am also truly thankful to my esteemed colleagues in the Managing Committee for electing me as the Chairman of the Branch. I deeply appreciate the confidence they have reposed in me and their unstinting support in the smooth administration of the Branch.

This Annual Report encapsulates the activities undertaken from the conclusion of the previous Annual General Meeting to till date. The present team of Office Bearers assumed charge on 26<sup>th</sup> February 2025, and since then, Team Hyderabad Branch has been progressing at a dynamic pace. We have meticulously planned and executed a wide range of Programmes aimed at enhancing the professional development of our Members and Students.

I take this opportunity to extend my heartfelt thanks and congratulations to CA. Ponugoti Ravi Sankara Reddy, Immediate Past Chairman, and the Committee Members, whose dedicated efforts and proactive leadership have brought several laurels to the Branch. Their commitment has laid a strong foundation for us to build upon in the current term.

### Members Activities:

As part of its ongoing endeavour to enrich the professional knowledge base of its Members, the Branch has organized CPE Meetings on a wide array of topics of professional relevance and emerging significance. The details of these Programmes are presented in the following pages of this report. For the convenience of Members, presentations and resource materials shared by the esteemed speakers have also been uploaded on our official website for future reference.

The following are few Programmes held for the members:

Visit of Hon'ble Vice President of ICAI:

We were privileged to host the dignified presence of our ICAI

leadership at key events conducted by the Branch:

- CA. Prasanna Kumar D, Hon'ble Vice President, ICAI, graced the Inaugural Session of the Bank Branch Audit Seminar held on 18<sup>th</sup> March 2025 with his inspiring address and insights.

### Women's day

The Hyderabad Branch proudly celebrated International Women's Day, which witnessed enthusiastic participation from over 100 women members. A Seminar on the theme "Aspire, Adapt, Achieve – Pioneering Change, Setting Trends" was conducted for the Women Members towards embracing change and innovation was organized to mark the Occasion, focusing on topics of professional relevance, personal development, and empowerment of women in the profession. The event served as a platform for knowledge sharing, networking, and celebrating the achievements of Women Chartered Accountants.

The Hyderabad Branch of SIRC of ICAI has organized a series of impactful professional development Programmes for its members.

These include a Seminar on Artificial Intelligence in ICAI, focusing on the evolving role of AI in the profession, and a Conference on Capital Markets, which highlighted market trends and regulatory developments. More than 2,200 members attended the meeting, with delegates from 26 states and 3 countries participating in the conclave. On this occasion, CA Ranjith Kumar Agrawal, President, ICAI (2023–24), along with CA Dayaniwas Sharma, Chairman, Digital Accounting and Assurance Board (DAAB), launched the Certificate Course on Artificial Intelligence. A One Day Conference on Ind-AS was conducted to provide in-depth insights into Indian Accounting Standards. Additionally, a One Day Training Programme for Peer Reviewers was held to strengthen the peer review mechanism. The Branch hosted a Moot Programme on GST which was organized by SIRC of ICAI to enhance Practical understanding through simulated GST court proceedings. A Case Study Conclave – Workshop on Avoidance Transactions, aimed at improving Analytical skills in identifying and tackling complex transactions was also held. Further, a Seminar on Bank Branch Audit was held to update members on audit methodologies and compliance requirements, along with an Awareness Programme on Financial Reporting Practices to promote accuracy and transparency in reporting.

The Hyderabad Branch of SIRC of ICAI organized a series of impactful and knowledge-enriching programmes catering to various domains of the profession. A Panel Discussion on Union Budget 2025 was conducted with eminent experts who shared valuable insights on the proposals and their implications. This was followed by an in-depth Discussion on the Budget, which focused on sector-wise impact and fiscal policies. The Branch also successfully hosted the ICAI Innovation Summit 2024 (AIS 2024), which highlighted emerging trends, technological advancements, and innovative practices in the profession. A



Two-Day National Seminar on Direct Taxes was organized, attracting participation from leading tax professionals and practitioners, and covering recent amendments, judicial updates, and practical issues. To enhance audit quality and compliance, in line with the government's tax resolution initiatives, a Seminar on the Vivad Se Vishwas Scheme was conducted to guide members on the practical aspects of availing the scheme and settling disputes. Additionally, Discussions on Budget Changes Related to GST were held to help members understand the indirect tax implications, recent notifications, and transitional provisions, ensuring they stay updated with the latest developments.

The Branch also conducting regular meetings under the GST Study Circle and Direct Taxes Study Circle, providing a focused platform for members to deliberate on current issues, case studies, and practical challenges. Further, to encourage greater participation and create a collaborative learning space, the Branch commenced a Study Group exclusively for Women Chartered Accountants, which was well received and appreciated.

An A to Z series of programmes on the Income-tax Act, Ind AS and GST Act was conducted, covering comprehensive topics aimed at enhancing the professional knowledge and practical understanding of members.

Apart from the above initiatives, exclusive seminars are also being organized for members in industry, focusing on contemporary topics relevant to their professional roles and responsibilities.

On MSME day on 27<sup>th</sup> June 2025, A Programme on MSME and Startup was organized which was attended by more than 400 members.

I thank all the members for their continuous support by registering, attending and making all seminars successful.

### Student Activities:

During the year 2024-25 Hyderabad SICASA was very vibrant, wherein they have conducted many Programmes and Sessions including Bank Audit seminar for the benefit of CA students.

The Hyderabad SICASA team also organized the Student's Speaker Forum every Sunday at the branch premises. This forum main motive was to hone their oratorical skills, aspiring to see many of them representing Hyderabad at various ICAI competitions.

The Hyderabad Branch of SIRC of ICAI congratulates on the upcoming inauguration of the Khammam Reading Room and extends heartfelt appreciation to Central Council Members CA Dayaniwas Sharma and CA Muppala Sridhar for their relentless efforts and vision in making this initiative a reality.

This step shall go a long way in empowering students and members in the region with better learning infrastructure.

### National Conference of CA Students 2024:

The National Conference of CA Students 2024 was successfully held on 11<sup>th</sup> and 12<sup>th</sup> June 2024 at Shilpakalavedika, Hi-Tech City, Hyderabad under the aegis of the Board of Studies,

ICAI, and hosted by the Hyderabad Branch.

This prestigious national-level conference served as a beacon of academic excellence, offering enriching sessions, networking opportunities, and an inspiring platform for budding Chartered Accountants.

### National Conference of CA Students 2025:

The National Conference of CA Students 2025 was successfully conducted on 12<sup>th</sup> and 13<sup>th</sup> June 2025 at Shilpakala Vedika, Hi-Tech City, Hyderabad, under the aegis of the Board of Studies (Operations), ICAI, and hosted by the Hyderabad Branch of SIRC of ICAI.

The two-day event witnessed the enthusiastic participation of over 2,100 CA students from across the country. The conference was inaugurated by Chief Guest Shri Mallu Bhati Vikramarka, Hon'ble Deputy Chief Minister of Telangana, who inspired the gathering with his visionary address. He encouraged students to strive for excellence and highlighted the pivotal role of youth in building the future of India.

As part of student-focused initiatives, CA Trans – the Cultural Fest, SICASA Day, and various sports events were also organized, offering students a vibrant platform to showcase their talents beyond academics. These events encouraged camaraderie, creativity, and physical fitness, contributing to the overall development and well-being of CA students.

The National Talent Search 2024 – Quiz Competition was successfully conducted on 9<sup>th</sup> June 2024.

Ms. Shristi and Mr. Varun, students from the Hyderabad Branch, emerged as winners of the National Level Pitch Deck Competition conducted by ICAI under the banner of National Talent Search 2024.

### Mock-Test for Intermediate and Final Courses:

For the Benefit of Intermediate & Final CA students, the First Series and Second Series of Mock Test for all the subjects of both the groups was held and students at large benefitted with the said exam.

The Hyderabad Branch of SIRC of ICAI and the Hyderabad Branch of SICASA hosted Marathon classes for Foundation, Inter and Final. There was Overwhelming Response from the students, the faculties were from different parts of India, the session was very good for the students writing their exams.

Team Hyderabad Branch of SICASA has always been a pillar of support and strength for the student community and it will Endeavor to conduct much more Programmes for the benefit of student community. I congratulate the current SICASA team under the leadership of CA. Mukkara Sai Charan Reddy & CA. Gonugunta Murali and their predecessors CA. Deepak Ladda and CA. Saran Kumar U for their untiring efforts for the student community.

### Mock Test Series for CA Examinations – September 2024

To assist students in their preparation for the September 2024 examinations, the Hyderabad Branch conducted mock test series for Foundation, Intermediate, and Final courses as follows:

### CA Foundation Course

- Mock Test Series I : was conducted from 05<sup>th</sup> June 2024 to 12<sup>th</sup> June 2024.

### CA Intermediate Course

- Mock Test Series I: 29<sup>th</sup> July 2024 to 03<sup>rd</sup> August 2024
- Mock Test Series II: 16<sup>th</sup> August 2024 to 23<sup>rd</sup> August 2024

### CA Final Course

Mock Test Series I & II: Conducted from 09<sup>th</sup> September 2024 to 07<sup>th</sup> October 2024

These mock test series were organized to provide a simulated examination environment, helping students evaluate their preparation and boost their confidence ahead of the main exams.

### Career Counseling Programmes:

To create awareness about the Chartered Accountancy course and the role of ICAI, Career Counseling Programmes were conducted across various colleges throughout the year. These sessions aimed to educate students about the opportunities and pathways available through the CA course.

In addition to the college outreach, the Branch actively participated in an Education Expo organized by TV9 at Hitex Exhibition center, further enhancing visibility and engagement with prospective students and their parents.

### Yoga Day:

International Yoga Day was celebrated on 21<sup>st</sup> June, 2025 with enthusiastic participation from Chartered Accountants and students, reflecting their commitment to health and well-being.

### 77<sup>th</sup> CA Day Celebrations:

77<sup>th</sup> CA Day was celebrated on 1<sup>st</sup> July 2025 by hoisting the Institute Flag at 9.00 AM followed by Blood Donation & Health Camp in the Branch Premises. In the Evening at Centre of Excellence, Hyderabad, a cultural followed by get together was held. The event was participated by Members and their family in large numbers.

### Other Activities for Members:

To commemorate World Bicycle Day, the Hyderabad Branch of SIRC of ICAI, in collaboration with the Hyderabad Bicycling Club (HBC), organized a Cycling Event and a 21-Day Fitness Challenge. The initiative aimed to promote physical fitness, environmental awareness, and a healthy lifestyle among members. The cycling rally witnessed enthusiastic participation from members, students, and fitness enthusiasts, reinforcing the importance of sustainable transport and regular exercise.

Further the 21-Day Fitness Challenge served as a motivational initiative, encouraging participants to engage in regular physical activity, track their daily progress, and share their inspiring fitness journeys with fellow members.

### Annual General Meeting:

I Whole Heartedly Welcome Members to this year's AGM which is being held on Saturday, 19<sup>th</sup> July 2025 and this will be the 63<sup>rd</sup> AGM of Hyderabad Branch of SIRC. This AGM is being held at 10.30AM at Centre of Excellence,

Hyderabad. The link for Annual Report 2024-25 has been placed at Branch website [www.hydica.org](http://www.hydica.org) it can be downloaded from same. The Annual Report is also being sent along with this Communication. Members are requested to go through the same and email their questions if any to [agmqueryhyd2025@gmail.com](mailto:agmqueryhyd2025@gmail.com). I request and welcome the Members to spare their valuable time and attend the Annual General Meeting.

### Acknowledgement

I sincerely thanks to our esteemed Central Council Members from Hyderabad Branch, CA. Dayaniwas Sharma and CA. Sridhar Muppala, as well as our respected Regional Council Members from Hyderabad CA. Bhanu Narayan Y. V., Treasurer, SIRC, CA. Chengal Reddy R, CA. Sunil Kumar Mandava, CA. Yarra Tirupathaiah, and CA. Deepak Ladda for their continuous guidance and support towards the activities of the Hyderabad Branch. Teamwork is the cornerstone of any successful organization. I extend my heartfelt gratitude to the Office Bearers of Hyderabad Branch— CA. Girdhari Lal Toshniwal, Vice Chairman, CA. Rama Rao Karumanchi, Secretary, CA. Seelam Naga Harshavardhan Reddy, Treasurer, and CA. Ponugoti Ravi Sankara Reddy, Immediate Past Chairman for their unwavering commitment and contribution.

I also place on record my sincere appreciation to the Managing Committee Members of the Hyderabad Branch - CA. Mukkara Sai Charan Reddy, SICASA Hyderabad Chairman, CA. Gonugunta Murali, CA. Uppalapati Saran Kumar, CA. Kumar Pal Tated, and CA. Shailesh Khandelwal for their dedicated support and active involvement in all branch activities.

Your collective efforts have been instrumental in driving the success and growth of the Hyderabad Branch.

I extend my sincere thanks to all the Resource Persons of the various Programme conducted by the Hyderabad Branch for graciously sparing their time and sharing their expertise, which has significantly contributed to the success of our events.

I also place on record my appreciation for the entire staff of the Hyderabad Branch for their tireless support and Dedication towards the smooth execution of branch activities and administration

I extend my heartfelt thanks to all the Past Chairmen, Regional Council Members, Central Council Members, and Senior Members for their valuable guidance and continued support. Your wisdom and encouragement have been instrumental in shaping the progress and activities of the Hyderabad Branch.

**I conclude with this thought:** "Together, with passion and purpose, let us continue to strive for excellence and shape a brighter tomorrow."

For and on behalf of Managing Committee

With Warm Regards



**CA. A. Chinna Sita Rami Reddy**

Chairman

Hyderabad Branch of SIRC of ICAI

Date: 04<sup>th</sup> July 2025

Place: Hyderabad

## NAMES OF THE OFFICE BEARERS OF THE HYDERABAD BRANCH SINCE INCEPTION

YEAR	CHAIRMAN	VICE CHAIRMAN	SECRETARY	TREASURER
1964-65	LATE M.A.MOHIADDIN	LATE A.N.RAJAGOPAL	CH.G.KRISHNAMURTHY	N.M.SWAMY
1965-66	LATE M.A.MOHIADDIN	V.SUBRAHMANYAM	CH.G.KRISHNAMURTHY	LATE A.N.RAJAGOPAL
1966-67	LATE M.A.MOHIADDIN	V.SUBRAHMANYAM	CH.G.KRISHNAMURTHY	LATE A.N.RAJAGOPAL
1967-68	CH.G.KRISHNAMURTHY	LATE A.N.RAJAGOPAL	LATE M.A.MOHIADDIN	LATE M.ANANDAM
1968-69	LATE A.N.RAJAGOPAL	LATE M.A.MOHIADDIN	G.SATYANARAYANA	C.RAMMOHAN
1969-70	LATE M.A.MOHIADDIN	LATE A.N.RAJAGOPAL	G.SATYANARAYANA	C.RAMMOHAN
1970-71	LATE M.A.MOHIADDIN	LATE A.N.RAJAGOPAL	G.SATYANARAYANA	LATE PVENUGOPAL
1971-72	G. SATYANARAYANA	LATE M.R.TAGORE	LATE R.SUBRAMONEY	LATE M.MUTHUSWAMY
1972-73	LATE M.R.TAGORE	LATE R.SUBRAMONEY	LATE M.MUTHUSWAMY	LATE M.MUTHUSWAMY
1973-74	LATE R.SUBRAMONEY	LATE M.MUTHUSWAMY	S.RAGHUNATH	S.RAGHUNATH
1974-75	LATE V.BASAVARAJU	M.BHASKARA RAO	M.V.PURUSHOTHAMA RAO	PERCY H. ITALIA
1975-76	LATE V.BASAVARAJU	M.BHASKARA RAO	M.V.PURUSHOTHAMA RAO	PERCY H. ITALIA
1976-77	LATE M.R.TAGORE	M.V.PURUSHOTHAMA RAO	K.C.DEVDAS	U.M.S.KOLLURI
1977-78	LATE M.R.TAGORE	M.V.PURUSHOTHAMA RAO	U.M.S.KOLLURI	J.NARSIMHA RAO
1978-79	LATE M.R.TAGORE	M.V.PURUSHOTHAMA RAO	J.NARASIMHA RAO	A.MAHENDER REDDY
1979-80	M.V.PURUSHOTHAMA RAO	J.NARASIMHA RAO	A.MAHENDER REDDY	
1980-81	LATE M.R.TAGORE	J.NARASIMHA RAO	A.MAHENDER REDDY	D.MADHUSUDAN RAO
1981-82	LATE M.R.TAGORE	J.NARASIMHA RAO	A.MAHENDER REDDY	LATE A.SIVAPRASAD
1982-83	LATE M.R.TAGORE	J.NARASIMHA RAO	A.MAHENDER REDDY	LATE A.SIVAPRASAD
1983-84	LATE M.R.TAGORE	A.MAHENDRA REDDY	PSHYAMSUNDER RAO	LATE T.D.RAJAIAH
1984-85	LATE M.R.TAGORE	A.MAHENDRA REDDY	LATE T.D.RAJAIAH	LATE C.ANAND RAO
1985-86	LATE T.D.RAJAIAH	G.SESHADRI NAIDU	LATE. C.ANAND RAO	B.VENKATESWARA REDDY
1986-87	A.MAHENDER REDDY	K.BALAKRISHNAN	G.SESHADRI NAIDU	B.VENKATESWARA REDDY
1987-88	LATE C.ANAND RAO	G.SESHADRI NAIDU	M.RAMESH	B.VENKATESWARA REDDY
1988-89	SHANTILAL DAGA	L.YUGANDHRA BABU	M.YUGANDHAR	J.BHADRA KUMAR
1989-90	SHANTILAL DAGA	L.YUGANDHRA BABU	M.YUGANDHAR	J.BHADRA KUMAR
1990-91	M.YUGANDHAR	L.YUGANDHRA BABU	J.BHADRAKUMAR	LATE. VIKRAM SISODIA
1991-92	L.YUGANDHRA BABU	YESWARA PRASADA REDDY	V.VENKATASUBRAMANIAN	PNAGARJUNA BABU
1992-93	YESWARA PRASADA REDDY	V.VENKATASUBRAMANIAN	PNAGARJUNA BABU	A.SRINIVAS
1993-95	A.SRINIVAS	V.VENKATASUBRAMANIAN	PNAGARJUNA BABU	V.JAWAHAR
1995-96	LATE VIKRAM SISODIA	PNAGARJUNA BABU	M.DEVARAJA REDDY	LATE S.RAVINDRANATH
1996-97	N.RAMU	M.DEVARAJA REDDY	LATE S.RAVINDRANATH	C.SUBRAMANYAM REDDY
1997-98	M.DEVARAJA REDDY	VEMULAPATI SRIDHAR	LATE S.RAVINDRANATH	C.SUBRAMANYAM REDDY
1998-99	PVSS PRASAD	PANKAJ KUMAR TRIVEDI	K.MATHESH REDDY	K.NAGESWARA RAO
1999-2000	LATE AJAY GANDHI	K. MATHESH REDDY	PANKAJ KUMAR TRIVEDI	K.NAGESWARA RAO
2000-2001	M.R.VIKRAM	K. MATHESH REDDY	NARESH CHANDRA GELLI.V	K.NAGESWARA RAO
2001-2002	NARESH CHANDRA GELLI	PSATYANARAYANA SASTRY	NARASIMHAM VVVL	C.RAMACHANDRAM
2002-2003	PSATYANARAYANA SASTRY	NARASIMHAM VVVL	C RAMACHANDRAM	C.RAMACHANDRAM
2003-2004	NARASIMHAM VVVL	C RAMACHANDRAM	S. APARNA	S. APARNA
2004-2005	C RAMA CHANDRAM	AMRIT KUMAR KOTA	B.RAMAMOHANA REDDY	PRAJESWARA RAO
2005-2006	AMRIT KUMAR KOTA	LATE B.CHAKRAPANI	PRAJESWARA RAO	PRAJESWARA RAO
2006-2007	S.APARNA	VEMULAPATI. SRIDHAR	CHADALAWADA VENKATRAM	CHADALAWADA VENKATRAM
2007-2008	VEMULAPATI.SRIDHAR	LATE B.CHAKRAPANI	LATE D.SWAMI REDDY	HARIGOVIND PRASAD
2008-2009	LATE B.CHAKRAPANI	LATE D.SWAMI REDDY	HARIGOVIND PRASAD	SARAF SATISH
2009-2010	LATE D.SWAMI REDDY	CHADALAWADA VENKATRAM	ADUSUMILLI VENKATESWARA RAO	DAYAKAR GELLI
2010-2011	CHADALAWADA VENKATRAM	ADUSUMILLI VENKATESWARA RAO	DAYAKAR GELLI	TIRUPATHAIAH YARRA
2011-2012	ADUSUMILLI VENKATESWARA RAO	DAYAKAR GELLI	TIRUPATHAIAH YARRA	RAMA MURTHY T
2012-2013	DAYAKAR GELLI	TIRUPATHAIAH YARRA	MURALI KRISHNA NAGABHAIRAVA	CHINA MASTHAN TALAKAYALA
2013-2014	TIRUPATHAIAH YARRA	K. MATHESH REDDY	RAMA MURTHY T	CHINA MASTHAN TALAKAYALA
2014-2015	K. MATHESH REDDY	RAGHUNANDAN V	PRAKASH CHOKDA	RITESH MITTAL
2015-2016	RAGHUNANDAN V	PRAKASH CHOKDA	CHENGALREDDY R	RITESH MITTAL
2016-2017	RAMACHANDRA REDDY K	CHENGALREDDY R	MANDAVA SUNIL KUMAR	BHANU NARAYAN RAO Y.V
2017-2018	CHENGALREDDY R	MANDAVA SUNIL KUMAR	BHANU NARAYAN RAO Y.V	PRAKASH CHOKDA
2018-2019	MANDAVA SUNIL KUMAR	BHANUNARAYAN RAO Y.V	CHADALAWADA VENKATRAM	PANKAJ KUMAR TRIVEDI
2019-2020	BHANU NARAYAN RAO Y.V	PANKAJ KUMAR TRIVEDI	MACHAR RAO MEENAVALLI	SATISH KUMAR MYLAVARAPU
2020-2021	PANKAJ KUMAR TRIVEDI	MACHAR RAO MEENAVALLI	DEEPAK LADDA	CHINNASITARAMI REDDY A
2021-2022	MACHAR RAO MEENAVALLI	DEEPAK LADDA	SATISH KUMAR MYLAVARAPU	RAJAMBAL.MS
2022-2023	DEEPAK LADDA	SATISH KUMAR MYLAVARAPU	PONUGOTI RAVI SANKARA REDDY	GIRIDHARI LAL TOSHNIWAL
2023-2024	SATISH KUMAR MYLAVARAPU	RAJAMBAL M S	SARAN KUMAR U	CHANDRA BABU M
2024-2025	PONUGOTI RAVI SANKARA REDDY	CHINNA SITA RAMI REDDY A	GIRDHARI LAL TOSHNIWAL	SARAN KUMAR U
2025-2026	CHINNA SITA RAMI REDDY A	GIRDHARI LAL TOSHNIWAL	KARUMANCHI RAMA RAO	SEELAM NAGA HARSHAVARDHAN REDDY

**MEMBERS FROM HYDERABAD & SECUNDERABAD  
IN CENTRAL COUNCIL & SOUTHERN INDIA  
REGIONAL COUNCIL**

**REGIONAL COUNCIL MEMBERS**

1952-1955	S. G. DASTAGIRI
1955-1958	Late A. N. RAJAGOPAL
1961-1964	Late M. A. MOHIADDIN
1967-1970	Ch. G. KRISHNA MURTHY
1970-1973	Late P. VENUGOPAL
1973-1979	Late G. SATYANARAYANA
1976-1979	V. BASAVARAJU
1976-1979	P.V.S.R. PRASAD
1976-1979	P. R. SRINIVASAN
1979-1983	U.M.S. KOLLURI
1979-1983	A. RAMABRAHMAM
1983-1988	K.C. DEVDAS
1985-1991	S.S.R. KOTESWARA RAO
1988-1995	G. SUBBA RAO
1992-1995	M.R. VIKRAM
1995-1998	L. YUGANDHAR BABU
1995-2001	Y.E. PRASAD REDDY
1998-2001	N. RAMU
1998-2007	J. VENKATESWARLU
2004-2010	M. DEVARAJA REDDY
2007-2016	NARESH CHANDRA GELLI V
2013-2016	B. SEKKIZHAR
2013-2019	ADUSUMILLI VENKATESWARA RAO
2016-2019	RITESH MITTAL
2016 -2025	CHINA MASTHAN TALAKAYALA
2019-2025	NARESH CHANDRA GELLI V
2019-2029	CHENGAL REDDY R
2022-2029	MANDAVA SUNIL KUMAR
2025-2029	BHANU NARAYAN RAO Y V
2025-2029	YARRA TIRUPATHAIAH
2025-2029	DEEPAK LADDA

**CENTRAL COUNCIL MEMBERS**

1952-1955	NATARAJAN IYER
1973-1975	LATE P. VENUGOPAL
1976-1983	LATE D. SEETHARAMAIAH
1985-1995	LAXMINIWAS SHARMA
1992-1998	S.S.R. KOTESWARA RAO
1998-2010	DAGA SHANTILAL
1998-2010	S. GOPALAKRISHNAN
2007-2016	J. VENKATESHWARLU
2010-2019	M. DEVARAJA REDDY
	(President of ICAI for the year 2016-17)
2019-2029	DAYANIWAS SHARMA
2022-2029	MUPPALA SRIDHAR



## HYDERABAD BRANCH OF SIRC OF ICAI ACTIVITIES OF THE BRANCH DURING THE YEAR 2024 - 2025

### PHYSICAL MEETINGS

S.No	Date	Day	Topic	Resource Person	Venue
1	19.06.2024	Wednesday	Latest update in GST	CA. Kedarinath	Branch Premises
2	21.06.2024	Friday	Seminar on Taxation of futures options and Virtual digital assets	CA. P Jaydeep	Branch Premises
3	26.06.2024	Wednesday	Decoding of 53rd GST Council Meeting Recommendations	CA. Venkata Prasad .P	Branch Premises
4	03.07.2024	Wednesday	Discussion on Recent GST Notices and Circulars	CA. Leela Krishna Mohanrao Kota	Branch Premises
5	05.07.2024	Friday	Panel Discussion on Prebudget Memorandum	CA. Ramdev Bhutada, CA. Girdhari Mamidi, CA. V. S. Sudhir	Branch Premises
6	05.07.2024	Friday	Seminar on Taxation on Future and Options & virtual digital assets	CA. Deepak Ladda	Branch Premises
7	10.07.2024	Wednesday	Seminar on GST on GTA Services	CA. Bhaskar Kumar B CA. Lokesh Dewangan	Branch Premises
8	27.07.2024	Thursday	Seminar on Analysis of Union Budget 2024	CA. Rajendra Prasad CA. V. S. Sudhir	Branch Premises
9	07.08.2024	Wednesday	Discussions on Budget Changes related to GST	CA. Leela Krishnamohan Rao Kota	Branch Premises
10	09.08.2024	Friday	Discussion on Budget	CA. Dinesh Baldawa CA. Bhaskar Kumar Behara	Branch Premises
11	21.08.2024	Wednesday	Seminar on Issues on ITC, Reversal of ITC, Ineligible ITC and Clerical errors in claiming ITC in 3B in reference to Recent notices to FY 2019-20	CA. Lokesh Dewangan CA. Bhaskar Kumar B	Branch Premises
12	23.08.2024	Friday	Seminar on Important clauses in form 3CD	CA. Komal Chhajed	Branch Premises
13	09.10.2024	Wednesday	Seminar on Breaking Down the Safari Retreat Judgement Implications for ITC on Real Estate	CA. V.S Sudhir CA. Arpan Bohra	Branch Premises
14	16.10.2024	Wednesday	Seminar on Recent Updates on GST	CA. Karan Bhagchandani CA Mounica M	Branch Premises
15	18.10.2024	Friday	Seminar on Decoding the Judgement of Supreme Court in Union of India vs Rajeew Basal for and the Assessments u/s 148 and the way forward	CA. Ramdev Bhutada CA. Srinarayan Toshniwal	Branch Premises
16	06.11.2024	Wednesday	Seminar on Amnesty Scheme under Section 128A of CGST Act, 2017	CA. Sri Harsha Vardhan K	Branch Premises
17	08.11.2024	Friday	Seminar on Vivad Se Vishwas Scheme	CA. K. Rajendra Prasad Talluri	Branch Premises

18	13.11.2024	Wednesday	Seminar on Traditional Practice to Analytics and Automation Practice	CA. Saran Kumar U	Branch Premises
19	18.11.2024	Monday	Seminar on Transfer Pricing, Rules for Valuation of Property Under IT Act and IT Rules	CA. Praneeth Narahari CA. Rajesh Vaishnav	Branch Premises
20	19.11.2024	Tuesday	Seminar on Taxation of ESOPS and Changes in TDS, Exempted Incomes, Agriculture Income Tax	CA. Pankaj Trivedi CA. Mohit Bung	Branch Premises
21	20.11.2024	Wednesday	Seminar on GST on JDA & Real Estate Transactions	CA. Niddana Krishna	Branch Premises
22	21.11.2024	Thursday	Seminar on Issues in Taxation on Reconstitution of Partnership Firm, POEM & Taxation on Merger and Demerger of Companies	CA. Ramdev Bhutada CA. Rankaj Sancheti	Branch Premises
23	22.11.2024	Friday	Seminar on New Search Assessments, Faceless Assessments & Procedures	CA. Hari Agarwal CA. T Rama Murthy	Branch Premises
24	23.11.2024	Saturday	Seminar on Assessment 143(3) - Issues under 148 & 148A & Asst. order 147, Penalties - Misreporting - Under Reporting	CA. Arun Rajput CA. Ram Prasad T	Branch Premises
25	25.11.2024	Monday	Seminar on Taxation of Real Estate Transactions - 50C & JDA - 45(5A)	CA. Vijay Gilda	Branch Premises
26	26.11.2024	Tuesday	Seminar on Income Under 68 to 69D & Taxation Under - 115BBE	Adv. Sashank Dundu CA. Prudhvi Raj M	Branch Premises
27	27.11.2024	Wednesday	Seminar on GST Annual Returns - Beyond Compliance	Adv. Harsha Vardhan K CA. Vamshi Krishna J	Branch Premises
28	13.12.2024	Friday	Seminar on Recent Changes in TDS	CA. Pankaj Kumar Trivedi	Branch Premises
29	16.12.2024	Monday	Seminar on Standards on Auditing (SA600)	CA. Rishabh Rathi Shri. Sri Kumar Tumuluri	Branch Premises
30	17.12.2024	Tuesday	Seminar on Accounting Standards	CA. Ajay Jhavar CA. Ashutosh Agarwal	Branch Premises
31	18.12.2024	Wednesday	Seminar on Accounting Standards	CA. Shivam Trivedi CA. Shruthi	Branch Premises
32	19.12.2024	Thursday	Seminar on Accounting Standards	CA. Vishal Saraf CA. Prem Bung	Branch Premises
33	20.12.2024	Friday	Seminar on Recent Changes in Capital gain Provisions	CA. Laxmikanth Rathi CA. Hanmandloo K	Branch Premises
34	20.12.2024	Friday	Seminar on Code of Ethics	CA. Pankaj K Trivedi CA. Satish Saraf	Branch Premises
35	23.12.2024	Monday	Seminar on Overview on Succession Planning	CA. Nayan Saboo CA. Devasish Sachania	Branch Premises
36	24.12.2024	Tuesday	Seminar on Environmental, Social and Governance Assurance	Shri. Kumar Tumuluri	Branch Premises

37	26.12.2024	Thursday	Seminar on Build Your Dashboard Practice – Power BI	CA. U Saran Kumar	Branch Premises
38	27.12.2024	Friday	Seminar on IND AS	CA. Vijay Totapally CA. Jankinath D	Branch Premises
39	28.12.2024	Saturday	Seminar on Code of Ethics	CA. Pankaj K Trivedi CA. Satish Saraf	Branch Premises
40	30.12.2024	Monday	Seminar on CARO Report	CA. Prakash Chandra Srikanth Bakkad	Branch Premises
41	31.12.2024	Tuesday	Seminar on “Practical Aspects in testing Internal Financial Controls”	Mr. Nishanth choudhary	Branch Premises
42	20.01.2025	Monday	Seminar on "Reporting of Foreign Income & Disclosure of Foreign Assets in ITR"	CA. Pavan Kumar Lella	Branch Premises
43	24.01.2025	Friday	Seminar on Admission and retirement of partners - practical issues	CA. P. Jaydeep	Branch Premises
44	03.02.2025	Monday	Panel Discussion on Union Budget 2025	CA. Rajendra Prasad T CA. V. S Sudhir	KLN Prasad Auditorium, FTCCI
45	07.02.2025	Friday	Discussion on Budget	CA. Dinesh Baldawa	Branch Premises
46	15.02.2025	Saturday	Cyber Security for Chartered Accountants and the Impact on Organizations	Shri. Prasanna Guntur	Branch Premises
47	18.02.2025	Tuesday	Programme on Year End Procedure from Audit Point of View	CA. M V Kali Prasad CA. Usha Gayathri	Branch Premises
48	21.02.2025	Friday	Seminar on Audit Quality Maturity Model Version 2	CA. Vijay Totapally	Branch Premises
49	24.02.2025	Monday	Seminar on Setting Up and Operating a Foreign Subsidiary in India: Legal, Compliance, and Tax Perspectives	CA. Pavan Kumar L	Branch Premises
50	25.02.2025	Tuesday	Seminar on Accounting Standards	CA. Jankinath D	Branch Premises
51	27.02.2025	Thursday	Preparing for Peer Review from the Practice unit Perspective	CA. G Ganesh CA. M V Kali Prasad	Branch Premises
52	12.03.2025	Wednesday	Challenges of Income Tax Issues for Charitable Organizations: Insights from the New Income Tax Bill, 2025	CA. Sanka Venugopal	Branch Premises
53	15.03.2025	Saturday	Seminar on Preparation of Financial Statement for NCE	CA. Kailash Kumar Bang	Branch Premises
54	26.03.2025	Wednesday	Seminar on Audit of Journal Entries	CA. Arpan Jain	Branch Premises
55	27.03.2025	Thursday	Seminar on Financial Instrument	CA. Amrit Agrawal	Branch Premises
56	01.04.2025	Tuesday	Seminar on Networking Guidelines	CA. Lakshmi Nallamilli Dr. Swathi	Branch Premises
57	26.04.2025	Saturday	Seminar on US Taxation & Public Speaking	Ms. Disha Methi Khandelwal Mr. Ramesh Partani	Centre of Excellence (COE)

58	01.05.2025	Thursday	Seminar on Peer Review	CA. Manisha Dubey CA. Ankita Soni	Branch Premises
59	02.05.2025	Friday	Seminar on Major Amendments of Finance Bill 2025	CA. Deepak Ladda	Branch Premises
60	13-05-2025	Tuesday	Cash TRANSACTION - provisions and penalties • Penalties for under reporting & MIS reporting and - Other penalties	CA. Madhu Sudan Agarwal CA. Kumar Pal Tated	Branch Premises
61	14-05-2025	Wednesday	Seminar on Reverse Charge Mechanism under GST	CA. Sanchit Modi	Branch Premises
62	15-05-2025	Thursday	Assessment Procedure for Search & Seizure cases • Search & Seizure – “Rights and Duties”	CA. Hari Agarwal Mr. Mohan Kumar	Branch Premises
63	16-05-2025	Friday	Seminar on Taxation of Restricted Stock Units in the hands of individuals	CA.Pankaj Kumar Trivedi	Branch Premises
64	17-05-2025	Saturday	Reassessment Procedure for Search & Seizure Cases Revisions - when and How - 263 & 264	CA.Hari Agarwal Mr. Mohan Kumar	Branch Premises
65	18-05-2025	Sunday	Seminar on GST Provision and Transfer Pricing	CA. Nanda Kishore CA. Praneeth Narahari	COE
66	19-05-2025	Monday	Taxation of Salaries Covering ESOPS	CA.Pankaj Kumar Trivedi	Branch Premises
67	20-05-2025	Tuesday	International Taxation - Draft Assessment u/s 144 C Compounding of Offences - Related Guidelines	CA.Bhayya Arun Lal CA.Deepak Ladda	Branch Premises
68	21-05-2025	Wednesday	Filing of TDS Returns Filing of Income Returns	CA. Ritesh Mittal CA. Mohit Bung	Branch Premises
69	22-05-2025	Thursday	Succession Planning - Wills, HUFs & Private Trusts - Practical Issues and Effective Succession Strategy	CA. Abhishek Murali	Branch Premises
70	23-05-2025	Friday	Filing of Other Income Tax forms and Reports	CA T Rajendra Prasad	Branch Premises
71	24-05-2025	Saturday	RERA - practices and Procedures Workshop	CA. Naveen Kunishetty	Branch Premises
72	26-05-2025	Monday	Limitation Under IT Act	CA. Rajesh Condoor	Branch Premises
73	28-05-2025	Wednesday	Seminar on Unlocking ITC: A Section-wise Analysis of Eligibility and Restrictions under GST	CA Shiva Teja	Branch Premises
74	29-05-2025	Thursday	Income Tax Computation And Disclosure Standards	CA. Leela Krishnamohan Rao Kota	Branch Premises
75	30-05-2025	Friday	Taxation of Real Estate Transactions 50 C & JDA 45(5A) GST on JDA	CA. Bhanu Narayan Rao Y V CA. Hitesh Jain	Branch Premises
76	02-06-2025	Monday	Seminar on Analysis of revised Format for Financial Statements by ICAI on non-corporate entities	CA. Sai Anusha Maddali	Branch Premises

77	03-06-2025	Tuesday	Place, Time Value of Supply	CA. Sreeram Kapaganty	Branch Premises
78	04-06-2025	Wednesday	A Session on GSTR -1 & 3 B Return filing and Reporting as per the GST Law TDS & TCS under GST	CA. Potnuru Kedarnath CA. Lokesh Dewangan	Branch Premises
79	05-06-2025	Thursday	Inspection Search, Seizure & Arrest GST on Mergers and Acquisition	CA. Pasupuleti Venkata Prasad CA. Rajitha Manish	Branch Premises
80	06-06-2025	Friday	Seminar on Grievance Redressal Mechanism for Income Tax Disputes	CA.Karan Agarwal	Branch Premises
81	09-06-2025	Monday	Exemptions under GST Reverse Change Mechanism under GST Act	CA. Vignesh Srivasthav CA. Giriraj Mundada	Branch Premises
82	10-06-2025	Tuesday	Seminar on Practice before ITAT, Decoding Faceless appeals & Practical Challenges and Remedies	CA. Devdas K C	Branch Premises
83	11-06-2025	Wednesday	Seminar on Wise Study of GST Registration Provision from Law to Practice	CA. Lokesh Dewangan	Branch Premises
84	16-06-2025	Monday	GST Tribunal Procedure & Practices	CA. Srinarayan Toshniwal CA. V. S. Sudhir	Branch Premises
85	17-06-2025	Tuesday	Refunds under GST Demands & Recovery Multiple Show cause Notice	CA. Raghavender K CA. Lakshman Kumar Kadali	Branch Premises
86	18-06-2025	Wednesday	GSTR - 2B Reconciliation & IMS E Way Bill	CA. Javvaji Vamshi Krishna CA. Ravinder M	Branch Premises
87	19-06-2025	Thursday	Registration (Law, Rule & Procedure ) Amendment Suspension & Cancellation (Law, Rule & Procedure)	CA. Appala K Naidu CA. Ajay Mundada	Branch Premises
88	21-06-2025	Saturday	First Appeal under GST Assessment under GST & Department Audit	CA. Satish Saraf CA.Arpan Bohra	Branch Premises
89	23-06-2025	Monday	Scope of Supply & Levy under GST Composite Supply & Mixed Supply Composition Levy - Scheme & Returns	CA. Manindar Kakarla CA. Pankaj Chandak	Branch Premises
90	24-06-2025	Tuesday	Eligibility Conditions & Blocked Credits(Sec16 to 19) Input service Distributor	CA. Hitesh Jain CA. Balaji Biradar	Branch Premises
91	26-06-2025	Thursday	Accounts & Records and Other Documents	CA. Satish Saraf	Branch Premises
92	27-06-2025	Friday	Recent Judicial Pronouncements Penalties Panel Discussion and Q&A	CA. Hari Kishan B CA. Satish Saraf	Branch Premises



**JOINT EVENTS WITH REGIONAL COUNCIL OFFICE  
&  
CENTRAL COUNCIL COMMITTEE**

SNO	Date	Day	Topic	Resource Person	Venue
1	29.06.2024 & 30.06.2024	Saturday & Sunday	Two Days National Seminar on Direct Taxes	CA. Banusekar T CA. Naveen Khariwal CA. Shallesh M Bandi CA. (Dr.) Girish Ahuja CA. Pramod Jain CA. K.A. Sai Prasad CA. Srinarayan Toshniwal Adv. Manmohan Dundu	The Institute of Engineers, Khairatabad
2	16.07.2024 & 17.07.2024	Tuesday	ICAI Innovation Summit 2024 AIS - 2024	CA. Ranjeet Kumar Agarwal CA. Charanjot Singh Nanda CA. Dayaniwas Sharma CA. Umesh Sharma CA. Guru Prasad Shri. Vittal Raj R Mr. Rishir Soni CA. Anil Satyanarayan Bhandari Mr. Anand Prakash Jangid Mr. Mayur Ashok Zamvar CA Chetan Dalal Mr. Gupta Rajiv	Shilpakala Vedika, Hyderabad
3	24.08.2024	Saturday	Seminar on AI in ICAI	CA. Dayaniwas Sharma CA. Vijay Srinivas Premnath Degala	Branch Premises
4	25.08.2024	Sunday	Conference on Capital Markets	CA. Anurag Goyal Naveen Tekwani CA. Nilesh Shah Kedar Kulkarni	Centre of Excellence, Hyderabad
5	13.09.2024	Friday	One Day Conference on Ind-AS	CA. Kamal Garg CA. Darshan Varma	KLN Prasad Auditorium FTCCI
6	19.09.2024	Thursday	Seminar on Tax Audit	Adv. Santosh Sagar Mr. Ramprasad T N S S J M S CA. U Saran Kumar CA. M. V. Kali Prasad	KLN Prasad Auditorium FTCCI
7	26.10.2024	Saturday	One Day Training Programme for Peer Reviewers	CA. M V Kali Prasad CA. Vijay Totapally CA. Janakinath V CA. M V Ramana Murthy	Branch Premises

8	18.12.2024	Wednesday	One day Seminar on GST 9 and 9C	CA. Mahesh Jhawar CA. Giriraj Mundada CA. Sreeram Kapaganty CA. Hitesh Jain	KLN Prasad Auditorium FTCCI
9	20.02.2025	Thursday	Moot program on GST in Hyderabad Branch	Chief Guest Ms. Katyayani Bhatia Ministry of Finance(Deputy Commissioner) CA. Rajesh Kumar T R CA. V. S. Sudhir CA. Badrinath N R	Branch Premises
10	20.02.2025	Thursday	Case Study Conclave-Workshop on Avoidance Transactions	CA. Ravindra B	Branch Premises
11	28.02.2025	Friday	Seminar on GST & Income Tax	CA. Satish Saraf CA. Pankaj Kumar Trivedi CA. Rajendra Prasad T	KLN Prasad Auditorium, FTCCI
12	08.03.2025	Saturday	Seminar on the theme "Aspire Adapt Achieve - Pioneering Change, Setting Trends"	Ms. Aparna S Ms. Neha Reddy Dr. Nikhila Reddy CA. Lakshmi Nallamilli CA. Madhumathi Suresh Ms. Pushpa	Branch Premises
13	18.03.2025	Tuesday	Seminar on Bank Branch Audit	CA Premnath D S CA.Venkata Jankinath D CA. Niranjan Vijay Joshi CA.Vijaya Srinivas K CA. Saran Kumar U	Marriott Hotel & Convention Centre Tank Bund Rd, opposite Hussain Sagar HYDERABAD
14	11.04.2025	Friday	Awareness Program on Financial Reporting Practices	CA. Mohan R Lavi Mr. Shrenik Mehta CA. Totapally Vijay	Centre of Excellence (COE)
15	21.04.2025	Monday	One Day Training Programme For Peer Reviewers	CA. Chinnsamy Ganesan CA. Vijay Totapally CA. Venkata Janakinath D	Branch Premises
16	29.04.2025	Tuesday	One Day CPE Seminar Next Frontier for CA.s SME Markets, UAE & USA	CA. Nag Munagapati CA. Sreekar Reddy CA. Shailesh Khandelwal CA. Lakshmi Anusha Chitturi	Branch Premises
17	27.06.2025	Friday	ICAI MSME Mahostav On the Theme Ek Din MSME ke Naam	CA. Santhoshi Vice President, T-hub Shri. Madhukar Babu, Joint Director Industries CA. Vineet Suman Darda CA. Mani P CA. P. Mukesh	KLN Prasad Auditorium FTCCI

### OTHER ACTIVITIES – MEMBERS

S. No	DATE	PARTICULARS
1	26.06.2024	International MSME Day CA. Aditya Kunchidhotla Mr. Aswini Chepur
2	01.07.2024	76th Chartered Accountants Day Celebrations Institute Flag Hoisting at 9 AM Followed by blood donation with Health Camp, Cultural Evening At Centre of Excellence of ICAI.
3	15.08.2024	77th Independence Day Celebrations. Flag Hoisting at 9 Am followed by planting of Sapling
4	05.09.2024	Teachers Celebrations Felicitation to faculties at Branch Premises.
5	26.01.2025	76th Republic Day Celebrations At Branch Premises
6	01.07.2025	77th Chartered Accountants Day Celebrations Institute Flag Hoisting at 9 AM Followed by blood donation with Health Camp, Cultural Evening At Centre of Excellence of ICAI
7	08.06.2025	On the Occasion of World Bicycle day Hyderabad Branch of SIRC of ICAI Organised a Cycling Event and launched a 21-Day Fitness Challenge to promote Health and wellness

**At Centre of Excellence of ICAI.**  
**MANAGING COMMITTEE MEETINGS- HYDERABAD BRANCH OF SIRC OF ICAI**

S.No	Date	Attendance	Venue
1	21.07.2024	10	Branch Premises
2	29.10.2024	10	Branch Premises
3	28.12.2024	8	Branch Premises
4	26.02.2025	17	Branch Premises
5	02.04.2025	13	Branch Premises
6	14.05.2025 (Morning)	12	Branch Premises
7	14.05.2025 (Evening)	6	Branch Premises
8	23.06.2025	11	Branch Premises
9	24.06.2025	15	Centre of Excellence

**STUDENT'S ACTIVITIES**  
**Mock Test for Foundation Students**

S.NO	DATE	PARTICULARS	NO OF STUDENTS
1	05.06.2024	FND - Accounting	66
2	07.06.2024	FND – Business Law	70
3	10.06.2024	FND – Quantitative Aptitude	63
4	12.06.2024	FND – Business Economics	56
5	29.07.2024	FND - Accounting	-
6	31.07.2024	FND – Business Law	-
7	02.08.2024	FND – Quantitative Aptitude	-
8	05.08.2024	FND – Business Economics	-
9	20.12.2024	FND - Accounting	09
10	21.12.2024	FND – Business Law	06
11	23.12.2024	FND – Quantitative Aptitude	05
12	24.12.2024	FND – Business Economics	04
13	31.12.2024	FND - Accounting	10
14	02.01.2025	FND – Business Law	06
15	03.01.2025	FND – Quantitative Aptitude	08
16	04.01.2025	FND – Business Economics	11
17	22.04.2025	FND - Accounting	23
18	23.04.2025	FND – Business Law	24
19	24.04.2025	FND – Quantitative Aptitude	22
20	25.04.2025	FND – Business Economics	25

MOCK TEST FOR CA INTERMEDIATE STUDENTS			
S.NO	DATE	PARTICULARS	NO OF STUDENTS
1	29.07.2024	Advanced Accounting	08
2	30.07.2024	Corporate and Other Laws	09
3	31.07.2024	Taxation	08
4	01.08.2024	Cost Management Accounting	08
5	02.08.2024	Auditing and Ethics	11
6	03.08.2024	Financial Management & Strategic Management	12
7	16.08.2024	Advanced Accounting	27
8	17.08.2024	Corporate and Other Laws	31
9	20.08.2024	Taxation	31
10	21.08.2024	Cost Management Accounting	20
11	22.08.2024	Auditing and Ethics	28
12	23.08.2024	Financial Management & Strategic Management	29
13	18.11.2024	INT - Advanced Accounting	11
14	19.11.2024	INT – Corporate and Other Laws	10
15	21.11.2024	INT – Cost and Management Accounting	08
16	22.11.2024	INT – Auditing and Ethics	07
17	23.11.2024	INT – Financial Management & Strategic Management	06
18	25.11.2024	INT - Taxation	13
19	09.12.2024	INT – Advanced Accounting	50
20	10.12.2024	INT – Corporate and Other Laws	55
21	11.12.2024	INT – Taxation	49
22	12.12.2024	INT – Cost and Management Accounting	42
23	13.12.2024	INT – Auditing and Ethics	54
24	14.12.2024	INT – Financial Management & Strategic Management	47
25	08.03.2025	Advanced Accounting	03
26	10.03.2025	Corporate and Other Laws	03
27	12.03.2025	Taxation	02
28	15.03.2025	Cost Management Accounting	03
28	17.03.2025	Auditing and Ethics	08
30	19.03.2025	Financial Management & Strategic Management	09
31	26.03.2025	Advanced Accounting	15



32	28.03.2025	Corporate and Other Laws	20
33	01.04.2025	Taxation	21
34	03.04.2025	Cost Management Accounting	12
35	05.04.2025	Auditing and Ethics	16
36	07.04.2025	Financial Management & Strategic Management	14
<b>MOCK TEST CA FINAL STUDENTS</b>			
<b>S.NO</b>	<b>DATE</b>	<b>PARTICULAR'S</b>	<b>NO OF STUDENTS</b>
1	09.09.2024	FNL - Financial Reporting	2
2	11.09.2024	FNL – Advanced Financial Management	6
3	13.09.2024	FNL – Advanced Auditing Assurance and Professional Ethics	3
4	17.09.2024	FNL – Direct Tax Laws & International Taxation	4
5	19.09.2024	FNL – Indirect Tax Laws	5
6	21.09.2024	Integrated Business Solutions (Multidisciplinary Case Study with Strategic Management)	0
7	30.09.2024	FNL - Financial Reporting	22
8	01.10.2024	FNL – Advanced Financial Management	17
9	03.10.2024	FNL – Advanced Auditing Assurance and Professional Ethics	18
10	04.10.2024	FNL – Direct Tax Laws & International Taxation	10
11	05.10.2024	FNL – Indirect Tax Laws	11
12	07.10.2024	Integrated Business Solutions (Multidisciplinary Case Study with Strategic Management)	01
13	10.03.2025	Financial Reporting	22
14	12.03.2025	FNL – Advanced Financial Management	23
15	15.03.2025	FNL – Advanced Auditing Assurance and Professional Ethics	14
16	17.03.2025	FNL – Direct Tax Laws & International Taxation	15
17	19.03.2025	FNL – Indirect Tax Laws	17
18	21.03.2025	Integrated Business Solutions (Multidisciplinary Case Study with Strategic Management)	15
19	03.04.2025	FNL - Financial Reporting	20
20	05.04.2025	FNL – Advanced Financial Management	17
21	07.04.2025	FNL – Advanced Auditing Assurance and Professional Ethics	19
22	09.04.2025	FNL – Direct Tax Laws & International Taxation	12
23	11.04.2025	FNL – Indirect Tax Laws	14
24	14.05.2025	Integrated Business Solutions (Multidisciplinary Case Study with Strategic Management)	09

SEMINARS FOR STUDENTS			
SNO	DATE	TOPIC	NO OF STUDENTS
1	11.07.2024 & 12.07.2024	National Conference for CA Student Guest of Honor Shri. T Dilip Indian Cricket Team Fielding Coach Venue: Shilpakala Vedika, Hitech City, Hyderabad	1900
2	07.10.2024	Jointly Half Day Seminar on “The Future of Auditing Strategies for Success 1. Topic: Cybersecurity Audit and Audit Report Speakers: Ms. Priyadharshini L Ms. Suganya N.S 2.Topic: Enhancing Audit Efficacy: The Synergy between Artificial Intelligence and Financial Oversights Speakers: Ms. Jeevitha S Ms. Harini Rajeshwari S 3.Topic: Fraud Cases Involved in Audit Speakers: Ms. Hariha S Ms. Jayakharsini S 4. Topic: SA 200 Speakers:Ms. Sri Varshini MS. Varshini A 5. Topic: Fed Rate Cut & Its Impact on Global Economy Speaker Mr. Sai Teja Boga Venue: Branch Premises	75
3	29.03.2025	Bank Audit Seminar for CA Students Topic: 1. IRAC – NORMS Speaker: CA. V. Jawahar 2. Audit Planning & Documentation Speaker: CA. M. V. Kali Prasad 3. LFAR Speaker: CA. Deepak Ladda 4. Excel & Bank Audit Speaker: CA. Saran Kumar U Venue: KLN Prasad Auditorium, FTCCI, Hyderabad	373

**Marathon Classes for CA FOUNDATION Students**

SNO	DATE	TOPIC	NO OF STUDENTS
1	1.06.2024 & 02.06.2024	Marathon Classes for CA Foundation Students Subject: Quantitative Aptitude Venue: Branch Premises	72
2	21.04.2025 & 22.04.2025	Marathon Classes for CA Foundation Students Subject: Accounting By CA. Santhosh Reddy Venue: Branch Premises	45
3	23.04.2025 & 24.04.2025	Marathon Classes for CA Foundation Students Subject: Quantitative Aptitude By Prof. S. Akshay Reddy Venue: Branch Premises	16

**Marathon Classes for CA Intermediate Students**

SNO	DATE	TOPIC	NO OF STUDENTS
1	16.12.2024 & 17.12.2024	Marathon Classes for Intermediate Students for January 2025 Examinations	21
2	19.12.2024 & 20.12.2024	Marathon Classes for Intermediate Students for January 2025 Examinations Subject: Advanced Accounting by CA. Suraj Lakhotia	25
3	21.12.2024 & 22.12.2024	Marathon Classes for Intermediate Students for January 2025 Examinations Subject: Cost Management Accounting by CA. Pranav Papat	80
4	12.04.2025 & 13.04.2025	Marathon Classes for Intermediate Students for May 2025 Examinations Subject: Income Tax Law & GST by CA. Srinath N G	50
5	14.04.2025 & 15.04.2025	Marathon Classes for Intermediate Students for May 2025 Examinations Subject: Advanced Accounting by CA. Suraj Lakhotia	21
6	20.04.2025	Marathon Classes for Intermediate Students for May 2025 Examinations Subject: Auditing And Ethics by CA. Pradnya Mundada	32

Marathon Classes for CA Final Students for November 2024 Examinations			
SNO	DATE	TOPIC	NO OF STUDENTS
1	06.10.2024	Marathon Classes for CA Final Student for November 2024 Examinations Subject: Direct Tax Laws & International Taxation by CA. Yash Khandelwal	143
2	07.10.2024 & 08.10.2024	Marathon Classes for CA Final Student for November 2024 Examinations Subject: Advanced Auditing Assurance and Professional Ethics by CA. Mahamood Shaik	42
3	09.10.2024 & 10.10.2024	Marathon Classes for CA Final Student for November 2024 Examinations Subject: Indirect Tax Laws by CA. Shiva Teja T	37
4	15.10.2024	Marathon Classes for CA Final Student for November 2024 Examinations Subject: Advanced Financial Management CA. Ajay Agarwal	140
5	16.10.2024 & 17.10.2024	Marathon Classes for CA Final Student for November 2024 Examinations Subject: Financial Reporting by CA. Suraj Lakhotia	33
6	29.12.2024	Marathon Classes for CA Final Student for November 2024 Examinations Subject: Auditing And Ethics CA. Lokesh Chilukuru	28
7	01.04.2025 & 02.04.2025	Marathon Classes for CA Final Student for May 2025 Examinations Subject: Financial Reporting by CA. Suraj Lakhotia	13
8	07.04.2025 & 08.04.2025	Marathon Classes for CA Final Student for May 2025 Examinations Subject: Advanced Auditing Assurance and Professional Ethics by CA. Aarti N Lahoti	65
9	09.04.2025 & 10.04.2025	Marathon Classes for CA Final Student for May 2025 Examinations Subject: Indirect Tax Laws by CA. Riddhi Bhagmar	108

### OTHER ACTIVITIES FOR STUDENTS

SNO	DATE	TOPIC	NO OF STUDENTS
1	09.06.2024	National Talent Search Quiz Competition for CA Students Venue: Branch Premises	24
2	09.06.2024	National Talent Search Quiz Competition for CA Students Venue: Branch Premises	24
3	21.06.2024	10th International Yoga day Celebrations for Members & Students Instructor CA. Ankita Soni Venue: Branch Premises	50
5	15.08.2024	77th Independence Day Celebrations Flag Hoisting and Felicitation Programme for the Senior Member Venue: Branch Premises	70
6	16.08.2024	CA Student Success Meet celebrations for National Conference held on 11th & 12th July 2024 Presented Mementos to the SICASA Volunteers Venue: Branch Premises	50
7	18.08.2024	Student Speaker Forum 14th Meet Topic: Environmental Consulting Green Variant Speaker: Shree Charan Pulijala Venue: Branch Premises	9
8	25.08.2024	Student Speaker Forum 15th Meet Topic: Navigating the Future of Corporate Responsibility SEBI's Commanding Role in ESG Audits and Reporting Speaker: Mr. Shree Charan Pulijala Venue: Branch Premises	10
9	05.09.2024	Teacher's Day Celebrations Felicitation programme to all the Faculties Venue: Branch Premises	50
10	29.09.2024	Student Speaker Forum 16th Meet Topic: Tax Audit U/S 44AB Speaker: Shree Hemanth Kumar Bejadu Venue: Branch Premises	13
11	06.10.2024	Student Speaker Forum 17th Meet Topic: FED Rate Cut and its Impact on Different Economies Speaker: Mr. Sai Teja Bogs Venue: Branch Premises	11
12	13.10.2024	Student Speaker Forum 18th Meet Topic: How to make a Captivating Power Point Slides that grabs Audience Attention? Speaker: Mr. B. Satya Sampath Kumar Venue: Branch Premises	10



13	13.10.2024	Student Speaker Forum 19th Meet Topic: GAAP – The Guiding Light for Accounting Speaker: Mr. Sai Teja Boga Venue: Branch Premises	14
14	27.10.2024	Student Speaker Forum 20th Meet Topic: Audit of Revenue from Operations of a Manufacturing Industry Speaker: Mr. Shashi Kiran Reddy Venue: Branch Premises	22
15	10.11.2024	Student Speaker Forum 21st Meet Topic: Business Responsibility and Sustainability Reporting Speaker: Komalkishor Dhote Venue: Branch Premises	14
16	24.11.2024	National Talent Search CHESS Competition for CA Students Venue: Branch Premises	84
17	24.11.2024	National Talent Search BEST PAPER PRESENTER Competition for CA Students Venue: Branch Premises	7
18	24.11.2024	National Talent Search EXTEMPORE Competition for CA Students Venue: Branch Premises	21
19	24.11.2024	National Talent Search SKETCHING Competition for CA Students Venue: Branch Premises	15
20	01.12.2024	SICASA DAY Celebrations Cake cutting with SICASA Committee Members and with Volunteers VENUE: Branch Premises	25
21	02.01.2025	Felicitation Program for All India Rankers of FINAL Examinations held on November 2024 1. Ms. Heramb Maheshwari 2. Mr. Shubham Toshniwal 3. Ms. Kritika Agarwal 4. Ms. Likhitha Chidri 5. Mr. S. Durga Naga Venkata Sai Dinesh Venue: Branch Premises	50
22	19.01.2025	National Talent Search Dashboard Visualization Competition for CA Students Venue: Branch Premises	7
23	19.01.2025	National Talent Search Poetry Competition for CA Students Venue: Branch Premises	10
24	19.01.2025	National Talent Search Debate Competition for CA Students Venue: Branch Premises	11

25	26.01.2025	76th Republic Day Celebrations Flag Hoisting Venue: Branch Premises	80
26	01.02.2025	National Talent Search Regional Level Competition's Conducted At Hyderabad. Whereas the participants have come across Southern India Region held at Centre of Excellence, Gachibowli, Hyderabad on 1st February, 2025. Dashboard Visualization Competition for CA Students Regional Level Hosted by Hyderabad Branch of SICASA Venue: Centre of Excellence, Gachibowli, Hyderabad	7
27	01.02.2025	National Talent Search Poetry Competition for CA Students Regional Level Hosted by Hyderabad Branch of SICASA Venue: Centre of Excellence, Gachibowli, Hyderabad.	14
28	01.02.2025	National Talent Search Debate Competition for CA Students Regional Level Hosted by Hyderabad Branch of SICASA Venue: Centre of Excellence, Gachibowli, Hyderabad.	12
29	01.02.2025	National Talent Search Drama Competition for CA Students Regional Level Hosted by Hyderabad Branch of SICASA Venue: Centre of Excellence, Gachibowli, Hyderabad	17
30	09.03.2025	Women's Day Celebrations for CA Students Topic: Work Life Balancing & Success Stories of Professional Opportunities for Women Chartered Accountants Speakers: Ms. Madhusree & Ms. Naga Srita	40
31	06.04.2025	Great Launch of SICASA LOGO and Volunteers Meet	75
32	13.04.2025	National Talent Search Debate Competition for CA Students Venue: Branch Premises	19
33	13.04.2025	National Talent Search Pitch Deck Competition for CA Students Venue: Branch Premises	12
34	25.04.2025	WEBINAR for CA Intermediate Students Crack MTP's and RTP's Concepts by CA. Dipti Chheda form 5.00 PM to 7.00 PM	11
35	25.05.2025	National Talent Search Quiz, Elocution & Essay for CA Students	45

Career Counselling Programme			
SNO	DATE	TOPIC	NO OF STUDENTS
1	25.07.2024	Career Counseling Programme ISO Junior and Degree College Co-ordinator: CA. Ankita Jainik Soni Venue: Tarnaka Time: 11:30 am to 12:30 pm	120
2	10.08.2024	Career Counseling Programme New ERA Junior College Co-ordinator: CA. P. Akhil Venue: Chikkadpally Time: 12:00 Noon to 1:00 pm	150
3	29.08.2024	Career Counseling Programme Babu Jagjivan Ram Government Degree College Co-ordinator: CA. Jackson Joseph Venue: Narayanaguda Time: 10:00 am to 11:30 am	150
4	29.08.2024	Career Counseling Programme Sarojini Naidu Vanita Maha Vidyalaya Co-ordinator: CA. Ankita Jainik Soni Venue: Nampally Time: 2:00 pm to 3:30 pm	200
5	29.08.2024	Career Counseling Programme A V College of Arts Science and Commerce Co-ordinator: CA. Anumula Karthik Venue: Himayatnagar Time: 1:00 pm to 2:00 pm	800
6	29.08.2024	Career Counseling Programme St. Mary's Centenary Degree College Co-ordinator: CA. Talluri Sowmya Venue: Secunderabad Time: 2:00 pm to 3:30 pm	350
7	29.08.2024	Career Counseling Programme R G Kedia College of Commerce Co-ordinator: CA. Ramakanth Venue: Kachiguda Time: 1:00 pm to 2:00 pm	150
8	21.09.2024	Career Counseling Programme Sree Venkateswara Junior College of Commerce Co-ordinator: CA. P. Akhil Venue: Dilsukhnagar Time: 12:30 pm to 1:30 pm	150

9	23.05.2025	Career Fair @ Hitex by TV9 Expo Hitex, Hitech City, Hyderabad Co-ordinator: CA. P. Sowmya Venue: Hitechcity, Hyd Time: 9:30 pm to 6:00 pm	50
10	24.05.2025	Career Fair @ Hitex by TV9 Expo Hitex, Hitech City, Hyderabad Co-ordinator: CA. A. Karthik Venue: Hitechcity, Hyd Time: 9:30 pm to 6:00 pm	60
11	25.05.2025	Career Fair @ Hitex by TV9 Expo Hitex, Hitech City, Hyderabad Co-ordinator: CA. Mohd. Irfan Ahmed Venue: Hitechcity, Hyd Time: 9:30 pm to 6:00 pm	70
12	20.06.2025	Career Counseling Programme Branch Premises Resource Person CA. Annumala Karthik CA. Mohammad Irfan Ahmed Venue: Lakdikapul, Redhills Time: 3pm-5pm	70

### SICASA MANAGING COMMITTEE MEETINGS

Sl.no	Date	Particulars	No of Students
1	07.06.2024	SICASA Hyderabad MC Meeting for Reviewing programs for June month Discussion about Seminars for National Conference and Sports Carnival and other programmes Venue: Branch Premises Time: 05.00 PM to 07.00 PM	7
2	04.10.2024	SICASA Hyderabad MC Meeting for Reviewing programs for November month Discussion about Marathon Classes, Cultural Fest, National Talent Programme and Student forum Meet Venue: Branch Premises Time: 05.00 PM to 07.00 PM	6
3	08.11.2024	SICASA Hyderabad MC Meeting for Reviewing programs for November month Discussion about Students Cultural Fest programme and to discuss about National Talent Search Programme and other programmes Venue: Branch Premises Time: 05.00 PM to 07.00 PM	6
4	04.12.2024	SICASA Hyderabad MC Meeting for Reviewing programs for December month Discussion about Marathon Classes Venue: Branch Premises Time: 05.00 PM to 07.00 PM	5

5	28.03.2025	SICASA Annual General Meeting Venue: Branch Premises Time: 10.00 AM to 12.00 PM	30
6	13.04.2025	SICASA Hyderabad MC Meeting for Reviewing programs for APRIL month Discussion about National Conference Venue: Branch Premises Time: 04.00 PM to 06.00 PM	6
<b>Sports Carnival for CA Students</b>			
Sl. No	Date	Particulars	No of Students
1	16.06.2024	Sports Carnival for CA Students Box Cricket for Boys Venue: B Sporty – Sports & Fitness Centre, Madhapur, Hyderabad.	21 Teams
2	16.06.2024	Sports Carnival for CA Students Box Cricket for Girls Venue: B Sporty – Sports & Fitness Centre, Madhapur, Hyderabad.	3 Teams
3	16.06.2024	Sports Carnival for CA Students Badminton Singles for Boys Venue: B Sporty – Sports & Fitness Centre, Madhapur, Hyderabad.	48
4	16.06.2024	Sports Carnival for CA Students Badminton Singles for Girls Venue: B Sporty – Sports & Fitness Centre, Madhapur, Hyderabad.	14
5	18.08.2024	Sports Carnival for CA Students Indoor Games Carroms Competition Winner: Mr. Wahab Siddiqui Runner Up: Mr. Devang Gupta Venue: Branch Premises	20
6	18.08.2024	Sports Carnival for CA Students Indoor Games Chess Competition Winner: Mr.Vempalli Subramnayam Naidu Runner up: Madoori Devi Vara Prasad Rao Venue: Branch Premises	24



### INDUSTRIAL VISIT

Sl. No	Date	Particulars	No of Students
1	24.09.2024	Industrial Visit to Goldman Sachs Venue: Hi-tech City, Hyderabad	110

### CA STUDENTS CULTURAL FEST

Sl. No	Date	Particulars	No of Students
1	16.11.2024	CA Students Cultural Fest CA Trance – Feel the Beat, Join the Tribe Venue: Maruthi Gardens, Hyderabad	1000

### Hyderabad Branch of SIRC of ICAI ICITSS – ITT, OC & AICITSS – Adv. ITT & MCS Course Details From July 2024 to June 2025

Sl.No	Name of the Course	No. of Batches	No. of Students
1	ITT	41	1974
2	OC	39	1897
3	Adv. ITT	32	1584
4	MCS	34	1566
	<b>Total</b>	<b>146</b>	<b>7021</b>

**NATIONAL CONFERENCE OF CA. STUDENTS AT HYDERABAD**  
**12<sup>th</sup> & 13<sup>th</sup> June 2025**

SL. No	Date	Topic & Speakers	No. of Participants
1	12 <sup>th</sup> & 13 <sup>th</sup> June 2025	<p style="text-align: center;"><b>Special Session:I</b>  <b>Interaction with Board of Studies, ICAI</b>  CA. (Dr) Rohit Ruwatia Agarwal  Chairman, BOS(O), ICAI  CA. Sanjib Sanghi  Vice Chairman, , BOS(O), ICAI</p>	2,200
		<p style="text-align: center;"><b>Knowledge Session: I</b>  Finance and Reporting  <b>1.Forensic Accounting in a Borderless</b>  World: Unmasking Financial Crimes Across Jurisdictions  2. Crypto, Crime &amp; Compliance:  The Triple Challenge of a Decentralized Economy.  3. From Local to Global: Unlocking the Power of Capital Markets  <b>Session Chairman</b>  CA. P. Sharath kumar  <b>Jury Members</b>  CA. Maitreya G B S  CA. Vikram Raj  CA. Gourav Joshi</p>	
		<p style="text-align: center;"><b>Knowledge Session: II</b>  Tax &amp; Audit  1. Taxing Times to Transparent Times: Is DTC the Game-Changer?  2. From Ambiguity to Clarity: The ISD Amendment Story  3. ESOPs Beyond Borders: How India Taxes Foreign Stock Options  <b>Session Chairman</b>  CA. Venugopal Sanka  <b>Jury Members</b>  CA. Sreeram Kapaganty  CA. Mithilesh Sai Sana Reddy  CA. Yogit Tibrewala</p>	

		<p style="text-align: center;"><b>Skill-Up Motivation Session: II</b></p> <p style="text-align: center;">Ms. J Sneha, IFS, Regional Passport Officer, Hyderabad</p> <p style="text-align: center;"><b>Knowledge Session: III</b></p> <p style="text-align: center;">AI – AI &amp; Technology</p> <ol style="list-style-type: none"> <li>1. Beyond Code: The Human Side of Trusting AI</li> <li>2. From Ledger to Logic: The evolving role of CA's in AI Powered World</li> <li>3. AI Friendships: The New Age of Social Connections?</li> </ol> <p style="text-align: center;"><b>Session Chairman</b></p> <p style="text-align: center;">CA. Saran Kumar U</p> <p style="text-align: center;"><b>Jury Members</b></p> <p style="text-align: center;">CA. K. Ananth Lakshmi Narayana</p> <p style="text-align: center;">CA. Kumar Venkatesh Borra</p> <p style="text-align: center;">CA. M B N Ganesh Kumar</p>	
		<p style="text-align: center;"><b>Knowledge Session: IV</b></p> <p style="text-align: center;">Capital Markets</p> <ol style="list-style-type: none"> <li>1. The Impact of FEMA on Foreign Investment in India</li> <li>2. Monopoly in Making? The hidden side of Mergers &amp; Acquisitions</li> <li>3. Valuation Vs Hype: Are IPOs a True Measure of Business Worth?</li> </ol> <p style="text-align: center;"><b>Session Chairman</b></p> <p style="text-align: center;">CA. Vikas Chobey</p> <p style="text-align: center;"><b>Jury Members</b></p> <p style="text-align: center;">CA. Bosu Kancharla</p> <p style="text-align: center;">CA. Sreedar Reddy Gudapureddy</p> <p style="text-align: center;">CA. Nag Munagapati</p>	

## INDEPENDENT AUDITOR'S REPORT

To  
The Council of the Institute of Chartered Accountants of India  
Hyderabad Branch

### Report on the Audit of the Financial Statements

#### Opinion:

We have audited the financial statements of Hyderabad Branch of Regional Council of the Institute of Chartered Accountants of India ("the branch"), which comprise the Balance Sheet as on March 31, 2025, and the Statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

- i. 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.
- ii. As required by the terms of our appointment, the additional checklist with our comments is attached to this report as Annexure. In our opinion, these comments therein do not have any impact on our opinion in this report.

#### 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 qualified 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 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 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 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We are 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 have communicated 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 provided 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 agrees with the books of account.

**For Komandoor & Co LLP**  
Chartered Accountants  
FRN: 001402S/S200034

**Sd/-**  
**CA Narasimhan K**  
Partner  
Membership No: 021345  
UDIN: 25021345BMFYQJ3780

Place: Hyderabad  
Date: 14.05.2025

## ANNEXURE TO THE INDEPENDENT AUDIT REPORT ADDITIONAL INFORMATION

1. Whether books are being maintained in the online Tally accounting package and financial statements are prepared from the same only.

As per the information and explanation given by the management, books of accounts are maintained in online Tally ERP Cloud and being updated on regular basis and financial statements are prepared from the books of accounts maintained in Online Tally only.

2. Whether inter-unit balances with Head Office/ Regional Councils/ Decentralized Offices/ Branches are duly reconciled.

Although reconciliations are done and confirmations of balances have been received from respective units, the inter-unit balances with the Head Office, Regional Councils, Decentralized Offices, and Branches are not tallying.

### Reconciliation Summary:

Unit Name	Balance as per the branch books (Rs.)	Balance as per Confirmations (Rs.)	Difference (Rs.)
Delhi DCO	46,15,658.80 (Dr.)	1,32,77,277.72 (Cr.)	86,61,618.92 (Cr.)
Noida	49,38,149.27 (Dr.)	1,51,94,575.71 (Cr.)	1,02,56,426.44 (Cr.)
Hyderabad COE	8,55,223.58 (Cr.)	51,64,001.60 (Dr.)	43,08,778.02 (Dr.)

### 3. Compliance of statutory dues

- 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.

The branch has maintained full compliance with all TDS provisions. No financial exposure exists on account of TDS defaults, and all related accounting entries are accurately recorded in the books of accounts.

- 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.

The entity has maintained full compliance with GST provisions, and there are no outstanding financial exposures related to GST. All relevant accounting entries have been duly recorded in the books of accounts.

- c. Whether provisions related to the provident fund concerning employees of the unit are duly complied with.

All personnel working for the Branch are engaged through a manpower agency contracted by the Chennai Decentralized Office (DCO). The Chennai DCO is responsible for making payments to the manpower agency, including applicable statutory compliances such as Provident Fund and other labor law requirements. The Branch, in turn, reimburses the Chennai DCO for the cost incurred for these services.

- d. Whether the concerned unit has complied with the requirements of Micro, Small and Medium Enterprises Development (MSMED), Act 2006.



During the audit period, the unit did not have any suppliers registered under the MSMED Act. Accordingly, the provisions related to timely payment and disclosure requirements under the Act are not applicable.

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

Branch is complying with the Standard Operating Procedures (SOP) except for the following

1. Separate Ledger is being maintained for each Seminar/ Conference/ Workshop / any other program manually but not in tally.

## 5. Compliance with Fixed Assets.

- a. Whether the concerned unit is maintaining the Fixed Assets Register and the assets purchased during the period are properly recorded in the register.

The branch is maintaining its Fixed Assets Register, and assets acquired during the period are documented in the register.

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

The Branch is maintaining a register of Fixed Assets, the assets purchased during the year have been allotted a unique identification code, and same have been updated in the 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.

According to the information provided by management, fixed assets have been physically verified by them at reasonable intervals during the year, and no material discrepancies were observed. However, no records or reports of such verification have been maintained or made available for us.

- d. Whether the capital items purchased by the concerned unit are out of the capital grant released by the Head Office and only for the purpose it was sanctioned. Provide details of exceptions.

According to the information and explanation provided by management, capital items are procured by the branch after receiving an advance from the Head Office (H.O). The remaining cost is reimbursed by the H.O. in the form of a capital grant, upon submission of a utilisation certificate confirming the expenditure.

- e. Whether the title deeds of immovable properties are held in the name of the Institute. If not, provide the details thereof.

The title deeds of immovable properties related to the branch are held at the Head Office. As a result, we were unable to verify whether the branch holds legal title to the immovable properties it occupies. Additionally, it was noted that the electricity bill for the building is not issued in the branch's name.

- 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

The branch operates from its own premises but also conducts certain training classes from rented or leased premises. The rental expenses incurred for such additional premises are within the prescribed or approved limits.

**6. Seminar and Conference Expenditure**

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

Expenditure incurred towards Seminars and Conferences has been properly accounted for and is met through funds generated from participation fees and Seminar/CPE Grants released by the Head Office.

- b. Whether separate ledger account is being maintained for each of the Seminar / Conference/ Workshop / any other program organized during the period.

Separate ledger accounts for each Seminar, Conference, Workshop, or other programs organized during the period are not being maintained in the Tally. Instead, the details of income and expenditure related to each event are prepared manually by the branch.

- 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.

Since separate ledger accounts are not maintained for each Seminar /Conference/ Workshop / any other program organized during the period. The closure of the ledger within 60 days does not apply.

- d. Whether any noneducational program/ activity is organized by the concerned unit and expenses are 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.

Non-Educational programs/activities have been organized by the Branch during the year as under:

Program	Expenditure (Rs.)	Grant from H.O (Rs.)	Surplus/ (Deficit)
CA Day morning celebrations	3,66,861	4,07,084	40,223
Yoga Day	6,000	-	(6,000)
CA Trance	85,670 (after reducing receipts from participants)	85,670	-

- e. 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.

As per the information and explanation given by the management and based on examination of records, all monies towards Seminars and Programs (like Advertisement & Sponsorship) have been received except the following:

Particulars	Amount (Rs.)	Outstanding for period
Kotak Mahindra Bank Ltd	47,200	More than 3 years
Four More Projects	36,000	More than 3 years
BCDC Cloud Centers Private Ltd	3,05,400	More than 2 years
<b>TOTAL AMOUNT (Rs)</b>	<b>3,88,600</b>	

7. Whether the fund of the unit concerned 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.

No funds of the branch have been utilized, either directly or indirectly, to make any payments to the members of the Managing Committee.

8. 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.

Investments have been appropriately earmarked, corresponding to the funds designated for specific purposes. The earmarked investments are in agreement with the related funds.

- B. Whether such funds are utilized only for specific purposes for which the same are appropriated.

It has been observed that such funds are not being utilized for any of the specified purposes. In fact, the funds remain unutilized, contrary to their intended appropriation.

9. Whether all the revenue grants received and receivable as per the entitlement of the unit concerned have been duly accounted for in the books of accounts.

All revenue grants received and receivable by the Branch, as per its entitlement, have been duly accounted for in the books of accounts in accordance with the directions and guidelines issued by the Head Office.

10. Whether Capital Grant is recognized only on a receipt basis.

Capital Grants received during the year are recognized on a receipt basis.

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

**For Komandoor & Co LLP**  
Chartered Accountants  
FRN: 001420S/S200034

**Sd/-**  
**CA Narasimhan K**  
Partner  
Membership No: 021345  
UDIN: 25021345BMFYQJ3780

Place: Hyderabad  
Date: 14.05.2025

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**HYDERABAD BRANCH OF SIRC OF ICAI**  
**ICAI Bhawan, 11-5-398/C, Red Hills, Hyderabad - 500 004**  
**Balance Sheet as at 31st March 2025**

	Particulars	Note	As at March 31, 2025	As at March 31, 2024
<b>I</b>	<b>SOURCES OF FUNDS</b>			
<b>1</b>	<b>Funds</b>			
	(a) Unrestricted Funds			
	i) General Fund	3	28,45,18,320	26,07,42,331
	ii) Designated/Earmarked Funds	4	3,68,79,955	3,29,16,384
	(b) Restricted Funds	5	38,40,836	36,14,904
<b>2</b>	<b>Non-current liabilities</b>			
	(a) Other long-term liabilities	6	-	-
	(b) Long-term provisions	7	-	-
			-	-
<b>3</b>	<b>Current liabilities</b>			
	(a) Payables	8	10,06,881	5,13,405
	(b) Other current liabilities	9	5,59,985	4,33,275
	(c) Short-term provisions	7	12,46,273	8,84,604
	(d) Inter Units payable	10	3,87,59,191	3,56,38,927
			4,15,72,330	3,74,70,211
	<b>Total</b>		<b>36,68,11,441</b>	<b>33,47,43,831</b>
<b>II</b>	<b>APPLICATION OF FUNDS</b>			
<b>1</b>	<b>Non-current assets</b>			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	11	3,52,11,038	3,33,29,116
	(ii) Intangible assets	12	-	-
	(iii) Capital work in progress	13 (a)	7,88,755	-
	(iv) Intangible asset under development	13 (b)	-	-
	(b) Non-current investments	14 (b)	-	-
	(c) Long Term Loans and Advances	16	14,28,655	14,28,655
	(d) Other Long-Term assets	17	-	-
	<b>Total</b>		<b>3,74,28,448</b>	<b>3,47,57,771</b>

	2	Current assets				
		(a)	Current investments	14 (a)	23,65,79,321	23,38,82,130
		(b)	Inventories	15	-	-
		(c)	Receivables	18	4,07,729	17,42,600
		(d)	Cash and bank balances	19	6,25,07,537	5,75,73,622
		(e)	Short Term Loans and Advances	16	29,42,637	20,03,635
		(f)	Other current assets	20	1,83,14,470	48,02,163
		(g)	Inter units Receivable	21	86,31,299	(18,090)
					32,93,82,993	29,99,86,060
			Total		36,68,11,441	33,47,43,831

NOTES REFERRED TO ABOVE FORM AN INTEGRAL PART OF FINANCIAL STATEMENT  
As per our report of even date attached

For and on behalf of the HYDERABAD BRANCH OF SIRC OF ICAI

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

**For KOMANDOOR & CO**  
CHARTERED ACCOUNTANTS  
FIRM REGN. 001420S/S200034

Sd/-  
**CA CHINNA SITA RAMI REDDY A**  
CHAIRMAN

Sd/-  
**CA GIRDHARI LAL TOSHNIWAL**  
VICE-CHAIRMAN

Sd/-  
**CA . NARASIMHAN K**  
PARTNER  
M. No 021345

Sd/-  
**CA RAMA RAO KARUMANCHI**  
SECRETARY

Sd/-  
**CA SEELAM NAGA HARSHAVARDHAN REDDY**  
TREASURER

Place: Hyderabad  
Date: 14-05-2025

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
HYDERABAD BRANCH OF SIRC OF ICAI**

**ICAI Bhawan, 11-5-398/C, Red Hills, Hyderabad - 500 004**

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

	Particulars	Note	For the year ended 31, 2025	For the year ended 31, 2024
<b>I</b>	<b>Income</b>			
	(a) Donations & Grants	22	1,99,54,445	95,44,199
	(b) Fees from Rendering of Services	23	5,08,58,617	4,94,44,633
	(c) Sale of Publication & other Items	24	-	-
	(d) Income from Restricted funds	25	2,25,932	2,14,242
	(e) Other Income	26	2,11,18,747	1,64,37,919
	Total Income ( I )		9,21,57,741	7,56,40,993
<b>II</b>	<b>Expenses:</b>			
	(a) Cost of Publications	27	-	-
	(b) Employee benefits expense	28	6,63,044	36,47,431
	(c) Depreciation and amortization expense	29	12,23,842	10,62,716
	(d) Expenses from Restricted funds	30	-	-
	(e) Other expenses	31	6,23,05,365	4,61,62,213
	Total Expenses ( II )		6,41,92,251	5,08,72,360
<b>III</b>	<b>Excess of Income over Expenditure for the year [ I + II ]</b>		2,79,65,490	2,47,68,633
	<b>Appropriations Transfer to funds</b>			
	a) Maintenance Fund			
	b) Donation received for building			
	c) Balance transferred to General Fund		2,79,65,490	2,47,68,633
	<b>Total</b>		<b>2,79,65,490</b>	<b>2,47,68,633</b>

NOTES REFERRED TO ABOVE FORM AN INTEGRAL PART OF FINANCIAL STATEMENT

As per our report of even date attached

For and on behalf of the HYDERABAD BRANCH OF SIRC OF ICAI

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

**For KOMANDOOR & CO**  
CHARTERED ACCOUNTANTS  
FIRM REGN. 001420S/S200034

Sd/-  
**CA CHINNA SITA RAMI REDDY A**  
CHAIRMAN

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PARTNER  
M. No 021345

Sd/-  
**CA RAMA RAO KARUMANCHI**  
SECRETARY

Sd/-  
**CA SEELAM NAGA HARSHAVARDHAN REDDY**  
TREASURER

Place: Hyderabad

Date: 14-05-2025



## 1. General Information

The Institute of Chartered Accountants of India, Hyderabad Branch of SIRC of ICAI. consists of 13,989 Chartered accountants and 30,952 students.

## 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

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

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

### 2.04 Cash and cash equivalents

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

### 2.05 Cash Flow Statement

Not Applicable

### 2.06 Appropriation to Reserves and Allocation to Designated/Earmarked Funds & Restricted Funds As applicable to the Unit

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

### 2.07 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

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.

## 2.10 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%	(including solar panel installations)
ii)	Lifts, electrical installations and fittings	10%	
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:**

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

## 2.12 Other income

- Income from sale of publications and other related items are recognised when the risk and rewards are transferred to the buyer which normally coincide with delivery of goods.

- 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

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

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

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

### 2.15 Employee benefits

As per BHRS Scheme 2022 .The share of branch is 80% and Head office 20% while disbursement.

### 2.16 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.

### 2.17 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.

**NOTE # 3 General Funds**

((Amount in ₹ )

Particulars	As at March 31	General	Others	Total
Balance at the beginning of the year	2025	26,07,42,331	-	26,07,42,331
	2024	23,59,73,698	-	23,59,73,698
Add: Appropriation from Statement of Income and Expenditure	2025	2,79,65,490		2,79,65,490
	2024	2,47,68,633		2,47,68,633
Transfer from / (to) General Fund,	2025	-41,89,501	-	-41,89,501
Other Funds	2024	-	-	-
Transfer from / (to) Earmarked Funds	2025	-	-	-
	2024	-	-	-
(Utilization)/Addition	2025	-	-	-
	2024	-	-	-
Balance at the end of the year	2025	284,518,320	-	284,518,320
	2024	260,742,331	-	260,742,331

**NOTE # 4 Designated/Earmarked Funds**

((Amount in ₹ )

Particulars	As at March 31,	Infra-structure Fund	Re-search Funds	Accounting Research Building Fund	Other Funds	Total
Balance at the	2025	-	-	3,632,017	29,284,367	32,916,384
beginning of the year	2024	-	-	3,416,761	27,550,270	30,967,031
Appropriation from Statement of Income and Expenditure	2025	-		-		
	2024	-				-
Transfer from / (to) Reserves and Surplus	2025	-	-	-	1,906,297	1,906,297
	2024	-	-	-	-	-
Contribution received / Addition during the year	2025	-	-	-	-	-
	2024	-	-	-	-	-
Interest income during the year appropriated through Income and Expenditure		-	-	227,001	1,830,273	2,057,274
		-	-	215,256	1,734,097	1,949,353
Utilised during the year	2025	-	-	-	-	-
	2024	-	-	-	-	-
Balances at the end of the year	2025	-	-	3,859,018	33,020,937	36,879,955
	2024	-	-	3,632,017	29,284,367	32,916,384

**NOTE # 5 Restricted Funds**

((Amount in ₹))

Particulars	As at March 31,	Medals and Prizes	Students Scholarship	Other Funds	Total
Balance at the beginning of the year	2025	1,250,220	2,364,684		3,614,904
	2024	1,176,124	2,224,538		3,400,662
Transfer from / (to)	2025	-	-		-
Reserves and Surplus	2024	-	-		-
Contribution received /	2025	-	-		-
Addition during the year	2024	-	-		-
Interest income during the year appropriated through Income and Expenditure	2025	78,139	147,793		225,932
	2024	74,096	140,146		214,242
Utilised during the year	2025	-	-		-
	2024	-	-		-
Balances at the end of the year	2025	1,328,359	2,512,477	-	3,840,836
	2024	1,250,220	2,364,684	-	3,614,904

**Note# 6 Other long-term liabilities**

((Amount in ₹))

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

**Note# 7 Provisions**

((Amount in ₹))

Particulars	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		-	1,246,273	884,604
(i) Non Capital Expenditure		-	-	-
(ii) Provision for Publication Obsolete Stock				
Total Provisions	-	-	1,246,273	884,604

**Note# 8 Payables**
**(Amount in ₹)**

Particulars	As at March 31, 2025	As at March 31, 2024
a. Total outstanding dues of micro, small and medium enterprises	1,006,881	513,405
b. Total outstanding dues of creditors other than micro, small and medium enterprises		
Total payables	1,006,881	513,405
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.		

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	1,39,750	4,20,791
b)	Students	-	-
c)	Non Members	-	-



	(iv)	Post Qualification Courses	-	-
	(v)	Certificate Courses	-	-
	(vi)	Sponsorship	-	-
	(vii)	Journal Subscription	-	-
	(viii)	Others	-	-
	<b>Sub-Total (A)</b>		<b>1,39,750</b>	<b>4,20,791</b>

(B)	Other liabilities			
	(i)	Payable for Capital Items	-	-
	(ii)	Provident fund and professional tax payable	-	-
	(iii)	Goods and Service tax payable	60,727	-
	(iv)	TDS payable	3,59,508	12,484
	(v)	Security and earnest money deposit	-	-
	(vi)	CABF/CASBF/SV Aiyer fund payable	-	-
	(vii)	Other payables	-	-
	Sub-Total (B)		4,20,235	12,484
	<b>Total Other current liabilities</b>		<b>5,59,985</b>	<b>4,33,275</b>

**Note# 10 Inter units payable**

Particulars		As at March 31, 2025	As at March 31, 2024
(i)	Publication Current Account	2,01,950	2,01,950
(ii)	Capital Grant Items		
	(a) Building Grant	2,63,97,791	2,63,97,791
	(b) Capital Grant	1,15,34,450	90,39,186
	(c) Library Grant	-	-
	(d) ITT Centre Grant	-	-
	(e) Reading Room Grant	6,25,000	-
	(f) Advance for Programs	-	-
<b>Total Other long-term liabilities</b>		<b>3,87,59,191</b>	<b>3,56,38,927</b>

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

## Note # 11 Property, Plant and Equipment

(Amount in ₹)

Particulars	TANGIBLE ASSETS										Total
	Freehold land	Leasehold land	Buildings	Computers	Office equip- ment	Furniture & Fixtures	Lift, Electri- cal Instal- lations & Fittings	Vehicles	Library Books		
<b>Gross Block</b>											
As at April 01, 2024	2,56,84,090	-	7,13,701	1,20,84,899	64,22,797	88,90,494	31,76,644	1,32,026	5,66,604	5,76,71,255	
Additions				18,99,092	12,06,672					31,05,764	
Deductions/Adjustments										-	
As at April 01, 2023	2,56,84,090	-	7,13,701	1,22,17,619	54,89,314	83,49,744	31,63,492	1,32,026	5,42,109	5,62,92,095	
Additions	-		-	20,800	13,37,283	5,40,750	13,152		24,495	19,36,480	
Deductions/Adjustments	-		-	1,53,520	4,03,800	-		-	-	5,57,320	
As at March 31, 2025	2,56,84,090	-	7,13,701	1,39,83,991	76,29,468	88,90,494	31,76,644	1,32,026	5,66,604	6,07,77,018	
As at March 31, 2024	2,56,84,090	-	7,13,701	1,20,84,899	64,22,797	88,90,494	31,76,644	1,32,026	5,66,604	5,76,71,255	
Depreciation/Adjustments											
Rate of Depreciation			5%	60%	15%	10%	10%	20%	100%		
As at April 01, 2024	-	-	2,15,297	1,18,96,576	33,07,006	60,70,202	22,07,058	99,151	5,46,848	2,43,42,139	
Additions			24,920	4,34,538	3,59,066	2,82,029	96,959	6,575	19,756	12,23,842	
Deductions/Adjustments										-	
As at April 01, 2023			1,89,066	1,17,71,458	33,38,079	58,04,450	21,00,649	90,933	5,42,109	2,38,36,743	
Additions			26,232	2,78,638	3,72,727	2,65,752	1,06,410	8,218	4,739	10,62,716	
Deductions/Adjustments			-	1,53,520	4,03,800			-	-	5,57,320	
As at March 31, 2025	-	-	2,40,217	1,23,31,113	36,66,072	63,52,231	23,04,017	1,05,726	5,66,604	2,55,65,981	
As at March 31, 2024	-	-	2,15,297	1,18,96,576	33,07,006	60,70,202	22,07,058	99,151	5,46,848	2,43,42,139	
Net Block											
As at March 31, 2025	2,56,84,090	-	4,73,484	16,52,878	39,63,396	25,38,263	8,72,627	26,300	-	3,52,11,038	
As at March 31, 2024	2,56,84,090	-	4,98,404	1,88,323	31,15,790	28,20,292	9,69,586	32,875	19,756	3,33,29,116	

Note # 12 Intangible Assets ( Computer Software )		
Particulars /Assets		Total
Gross Block		
As at April 01, 2024		-
Additions		
Deductions/Adjustments		
As at April 01, 2023		
Additions		
Deductions/Adjustments		
As at March 31, 2025		-
As at March 31, 2024		-
Amortization/Adjustment		
As at April 01, 2024		-
Additions		
Deductions/Adjustments		
As at April 01, 2023		
Additions		
Deductions/Adjustments		
As at March 31, 2025		-
As at March 31, 2024		-
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	7,88,755	-
Less: Capitalized during the year	-	-
Closing Balance	7,88,755	-
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	-	-

**Note# 14 Investments**

(Amount in ₹)

<b>a) Current Investments</b>		Face	As at March 31, 2025		As at March 31, 2024	
(valued at historical cost unless stated otherwise)		Value	Units	Book Value	Units	Book Value
(i) Fixed Deposits with original maturity for one year				23,65,79,321		23,38,82,130
Total Current Investments		-	-	23,65,79,321	-	23,38,82,130
<b>b) Non Current Investments</b>		Face	As at March 31, 2025		As at March 31, 2024	
(valued at historical cost unless stated otherwise)		Value	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		-	-	-	-	-

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				-	-
		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	-	-	3,32,700	3,32,700
	(ii) Tax deducted at source receivable			12,21,421	16,70,935
	(iii) GST on advance receivable			-	-
	(iv) GST input credit receivable			13,88,516	-
	(v) Security Deposits	14,28,655	14,28,655	-	-
	(vi) Balance with government authorities				
Sub-Total-(b)		14,28,655	14,28,655	29,42,637	20,03,635
Total (a+b)		14,28,655	14,28,655	29,42,637	20,03,635

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		4,07,729	17,42,600
(b)	Electronic Cash and Credit		-	-
(c)	Others		-	-
	Less: Provision for doubtful receivables		-	-
Total			4,07,729	17,42,600
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		81,316	1,30,891
	Sub-Total (A)		81,316	1,30,891
B Other bank balances				
	(a) Bank Deposits			
	(i) Earmarked Bank Deposits		4,07,20,791	3,74,85,515
	(ii) Deposits with original maturity for more than 3 months but less than 12 months		1,57,86,440	98,15,027
	(iii) Cash at Bank		59,18,990	1,01,42,189
	Sub-Total (B)		6,24,26,221	5,74,42,731
Total ( A + B )			6,25,07,537	5,75,73,622
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		1,83,14,470	48,02,163
	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			1,83,14,470	48,02,163

Note# 21 Inter units Receivable		As at March 31, 2025	As at March 31, 2024
(a)	Current Account - Head office	86,98,584	3,44,463
(b)	Exam Form Current A/c	(8,050)	(8,050)
(c)	Regional Intra-Inter Unit A/c	(59,235)	(3,54,503)
(d)	Staff Loan Control	-	-
Total		86,31,299	(18,090)

Note # 22 : Donations & Grants		For the year ended 31, 2025	For the year ended 31, 2024
i)	Donations	-	-
ii)	Revenue Grant	41,98,251	28,59,926
iii)	Special Grant	-	-
iv)	Adhoc Grant	-	-
v)	BOS Related Grants Grant	12,96,055	31,14,905
vi)	Members Program Grant	-	-
vii)	Income Support	1,44,60,139	35,69,368
viii)	Expense Support	-	-
Total		1,99,54,445	95,44,199

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	1,71,18,300	1,57,01,925
	II	Orientation	1,34,03,000	1,07,11,500
	III	General Management and Communication Skills	1,08,75,000	1,10,83,000
ii)	Revisionary Classes		5,01,816	4,71,752
iii)	Students Association Fees		30,450	-
iv)	E-Learning		-	-
v)	Post Qualfication Courses		-	-
vi)	Certificate Courses		-	-
vii)	Campus Interview income		-	-
viii)	Seminar income :-			
	I	Members	68,92,135	99,07,106
	II	Students	17,71,052	15,69,350
	III	Non members	2,66,864	-
Total			5,08,58,617	4,94,44,633

Note # 24 : Sale of Publication & other Items		For the year ended 31, 2025	For the year ended 31, 2024
i)	Publications	-	-
ii)	Goods	-	-
iii)	Journal :-		
	I Members	-	-
	II Students	-	-
iv)	Scrap Items	-	-
Total		-	-

Note # 25 : Income from Restricted funds		For the year ended 31, 2025	For the year ended 31, 2024
i)	Interest on Medal & prizes Funds	1,47,793	1,40,146
ii)	Interest on Student Scholarship Funds	78,139	74,096
Total		2,25,932	2,14,242

Note # 26 : Other Income		For the year ended 31, 2025	For the year ended 31, 2024
a)	Interest on Bank Deposit	1,89,13,623	1,43,19,364
b)	Interest on Investment	-	-
c)	Interest on Designated/Earmarked Funds :-		
	i) Research Fund	-	-
	ii) Accounting Research Building Fund	2,27,001	2,15,256
	iii) Other Designated Funds	18,30,273	17,34,097
d)	Interest on Staff Loan	-	-
e)	Net gain on sale of investments	-	-
f)	Advertisement Income	-	-
g)	Election Income	22,000	-
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	1,25,850	1,69,202
Total		2,11,18,747	1,64,37,919



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

Note # 28 : Employee benefits expense		For the year ended 31, 2025	For the year ended 31, 2024
a)	Salaries, wages, bonus and other allowances	6,63,044	35,29,275
b)	Contribution to provident and other funds	-	-
c)	Gratuity expenses	-	-
d)	Staff welfare expenses	-	1,18,156
Total		6,63,044	36,47,431

Note # 29 : Depreciation and amortization expense		For the year ended 31, 2025	For the year ended 31, 2024
a)	On tangible assets (Refer note 11)	12,23,842	10,62,716
b)	On intangible assets (Refer note 12)	-	-
Total		12,23,842	10,62,716

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

Note # 31 : Other Expenses		For the year ended 31, 2025	For the year ended 31, 2024
1	Seminar Expenses		
	i) Members	1,84,28,001	1,11,20,645
	ii) Students	55,72,509	35,59,878
2	Class Room Training expenses		
	i) Information Technology Training	1,48,68,615	1,30,52,067
	ii) Orientation	68,16,973	52,16,629
	iii) General management and Communication Skills	56,52,911	54,72,757
3	Revisionary Classes expenses	4,52,702	5,32,636
4	Meeting expenses	-	-
5	Office expenses	15,53,498	5,30,779
6	Power and Fuel	-	-
7	Repairs & Maintenance	23,85,834	20,63,480
8	Insurance	-	-
9	Rent, Rate & Taxes	11,17,561	31,27,800
10	Travelling & Conveyance	1,84,108	85,661
11	Auditor's remuneration	90,000	90,000
12	Printing and Stationery	6,11,705	2,37,255
13	Communication expenses	41,143	48,759
14	Legal and Professional Fees	38,71,649	1,26,000
15	Manpower & other services	-	-
16	Advertisement and Publicity	-	-
17	Bank Commission	24,301	47,214
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	3,28,460	3,13,139
23	Payments- Earmarked Funds:-		
	i) Research Fund	-	-
	ii) Accounting Research Building Fund	-	-
	iii) Other Earmarked Funds	-	-
24	Merit Scholarship	-	-
25	Election expenses	-	-
26	GST expenses	2,99,395	5,32,014
27	Magazines & periodicals	6,000	5,500
28	Prior Period expenses	-	-
Total		6,23,05,365	4,61,62,213





Newly Elected Branch Chairman CA. Chinna Sita Rami Reddy A, along with Central Council Member, Regional Council Members and Managing Committee Members Hyderabad Branch of SIRC of ICAI



Conference on CA.pital Markets Held on 25th AUG 2024



CFO Meet held on 28th August, 2024



One Day Training Programme for Peer Reviewers held on 26th October, 2024



Felicitation to All India Rank Holders in CA Final Examination held on 2nd January 2025





Republic Day Celebrations held on 26th January 2025



Moot Court on Goods & Service Tax & Workshop on Avoidance Transactions held on 20th February, 2025



Women's Day Celebrations held on 8th March, 2025





SICASA International Women's Day Celebrations for CA Students held on 9th March, 2025



Bank Branch Audit Seminar held on 18th March, 2025



Bank Audit Seminar for CA Students held on 29th March, 2025





Awareness Programme on Financial Reporting Practices held on 11th April, 2025



One Day Training Programme for Peer Reviewers held on 21st April, 2025



CA Day Celebrations held on 1st July, 2025



National Conference for CA Students – **PRAVAHA: The Flow of Future**  
held on 12<sup>th</sup> & 13<sup>th</sup> June, 2025



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
(A Statutory Body Established Under an Act of Parliament)



## MOTTO

**Ya esa suptesu jagarti kamam kamam Puruso nirmimanah |**  
**Tadeva sukram tad brahma tadevamrtamucyate |**  
**Tasminloka sritah sarve tadu natyeti Kascan | etad vai tat ||**

**य एष सुप्तेषु जागर्ति कामं कामं पुरुषो निर्मिमाणः ।**  
**तदेव सुक्रं तद् ब्रह्म तदेवामृतमुच्यते।**  
**तस्मिंल्लोका : श्रिताः सर्वे तदु नात्येति कश्चन । एतद् वै तत् ॥**

*(That person who is awake is those that sleep, shaping desire after desire, that, indeed, is the pure. That is Brahman, that, indeed, is called the immortal. In it all the worlds rest and no one ever goes beyond it. This, verily, is that, kamam kamam : desire after desire, really, objects of desire. Even dream objects like objects of walking consciousness are due to the Supreme Person. Even dream consciousness is a proof of the existence of the self.*

*No one ever goes beyond it : of. Eckhart : 'On reaching God all progress ends.'*)

Source : Kathopanishad