



# AITHAL ASSOCIATES

## CHARTERED ACCOUNTANTS

# 26, "JALADEVA", 5th A Main, 3rd Block, Thyagaraja Nagar, Bangalore - 560 028.

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Website : aithalassociates.com

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### AUDITOR'S REPORT

To,

**The Members**

**COE Indian Council of Astrological Sciences, Delhi**

We have audited the attached Balance Sheet of COE Indian Council of Astrological Sciences, Delhi as at 31 March 2025 and also the statement of Income and Expenditure account for the year ended as on that date.

1. These financial statements are the responsibility of the association's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards as applicable to the society which requires that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by association management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Further to our comments above, we report that:
  - (i) Subject to our comments above, we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (ii) Subject to our comments above, in our opinion, proper books of account as required by law have been kept by the association so far as appears from our examination of those books;
  - (iii) The Balance Sheet and statement of Income and Expenditure account dealt with by this report are in agreement with the books of accounts.
  - (iv) In our opinion and to the best of our information and according to the explanations given to us, the said accounts together with the notes thereon attached there to give a true and fair view in conformity with the accounting principles generally accepted in India:



- (a) In the case of Balance Sheet, of the state of affairs of the association as at 31 March 2025;
- (b) In the case of Income and Expenditure account, the excess of Income over expenditure for the year ended as on that date.

Place: Bengaluru  
Date: 25-08-2025



For AITHAL ASSOCIATES  
Chartered Accountants  
FRN: 0079565

Chandra Shekhara Aithal B  
Proprietor  
M.No:205102  
UDIN: 25205102BMHYZP7877

**COE INDIAN COUNCIL OF ASTROLOGICAL SCIENCES, DELHI**

A-1/130, FF, Paschim Vihar, Delhi - 110063

**Balance Sheet as on 31st March 2025**

<b>Liabilities</b>		<b>Amount</b>	<b>Assets</b>	<b>Amount</b>
Capital Fund	2,33,000		Fixed Assets	1,86,130
New Life Member Fees received	2,500	2,35,500		
Reserves & Surplus	41,66,381		Cash in hand	2,820
Less: Appropriation of IT-2024	1,47,376		Bank accounts	51,83,469
Add :Excess of Income over Expenditure 2024-25	15,62,870	55,81,875	Sundry Debtors	96,169
Sundry Creditors		6,87,290	Stock of Publication	14,06,377
Other Liabilities		4,29,338	Other current Assets	59,038
		69,34,003		69,34,003

For COE Indian Council of Astrological  
Sciences, Delhi



Vishwanatha Holla  
Treasurer  
Place: Bengaluru  
Date : 25.08.2025

Abstracted from books of accounts

For Aithal Associates  
Chartered Accountant  
FRN: 007956S



CA Chandra shekhara Aithal B  
Proprietor  
M.No. 205102

**COE INDIAN COUNCIL OF ASTROLOGICAL SCIENCES, DELHI**

A-1/130, FF, Paschim Vihar, Delhi - 110063

**Income and Expenditure Account for the period ending 31st March 2025**

<b>Expenditure</b>	<b>Amount</b>	<b>Income</b>	<b>Amount</b>
Stock of Publication	12,69,034	Gross Receipts	53,50,042
Printing Charges	11,43,101	Stock of Publication	14,06,377
Courier Charges	2,43,856		
Honorarium	1,46,059		
Online Examination Fees	7,21,967		
Packing Materials	3,161		
AGM/Conference Hosting	1,93,445		
Accounting Charges	3,40,000		
Audit Fees	14,160		
Bank Charges	649		
Depreciation	44,188		
IT Infra Charges	1,65,498		
Printing and Stationary	44,694		
Rent	1,20,000		
Rates & Taxes	48,668		
Salary	3,25,000		
Telephone Charges	6,929		
Transportation	23,728		
Travel Expenses	46,913		
Income Tax	2,92,500		
Excess of Income over Expenditure	15,62,870		
	<b>67,56,419</b>		<b>67,56,419</b>

For COE Indian Council of Astrological  
Sciences, Delhi

Abstracted from books of accounts

For Aithal Associates

Chartered Accountant

FRN: 0079568



Vishwanatha Holla

Treasurer

Place: Bengaluru

Date : 25.08.2025



Chandra shekhara Aithal B

Proprietor

M.No. 205102