Chandabhoy & Jassoobhoy
Chartered Accountants

215-216, A To Z Industrial Estate,
Gate no. 3, 2nd floor,
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REPORT OF BRANCH AUDITOR RELATING TO ACCOUNTS OF IIMM - DELHI BRANCH AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUST ACT.

Registration no.	N. A
Name of the Public Trust	Indian Institute of Materials Management Delhi Branch
For the year ending	31st March, 2026

a)	Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules;	Yes
b)	Whether receipts and disbursements are properly and correctly shown in the accounts	Yes
c)	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts;	Yes
d)	Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him;	Yes
e)	Whether a register of moveable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office and the defects and inaccuracies mentioned in the previous audit report have been duly complied with;	Yes
f)	Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	Yes
g)	Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;	No
h)	The amounts of outstanding for more than one year and the amounts written off, if any;	Nil
i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5,000/-	No
j)	Whether any money of the public trust has been invested contrary to the provisions of Section 35;	No
k)	Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor;	No

CHANDABHOY & JASSOOBHOY ★ 215-216, A TO Z INDUSTRIAL ESTATE, LOWER PAREL MUMBAI-400 013 ★ GATE NO. 3, 2ND FLOOR, G. K. MARG ★ CHARTERED ACCOUNTANTS

l)	All cases of irregular, illegal or improper expenditure, or failure of omission to recover monies or other property to the public trust or of loss or waste of money or other property thereof and whether such expenditure, failure omission loss or waste was caused in consequence of breach of trust of the trustees or any other person while in the management of the trust;	None
m)	Whether the budget has been filed in the form provided by rule 16A;	We were informed that the budget has been filed by NHQ
n)	Whether the maximum and minimum number of the trustees is maintained;	Not Applicable to the Branch
o)	Whether the meetings are held regularly as provided in such instrument;	Not Applicable However, Regular Meeting of the Executive Committee of the Branch are held.
p)	Whether the minute books of the proceedings of the meeting is maintained;	Yes
q)	Whether any of the trustees has any interest in the investment of the trust;	No
r)	Whether any of the trustee is a debtor or creditor of the trust;	No
s)	Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit;	Not Applicable
t)	Any special matter, which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	Interbranch balances are subject to confirmation, reconciliation and subsequent adjustment, if any.

For and on behalf of
Chandabhoy & Jassoobhoy
Chartered Accountants
Firm Registration No. 101647W

Ambesh Dave

Ambesh Dave
Partner
Membership No. 049289
UDIN: 26049289NFPGZD7185

CHANDABHOY & JASSOOBHOY
215-216, A TO Z INDUSTRIAL ESTATE,
LOWER PAREL
MUMBAI-400 013
GATE NO. 3, 2ND FLOOR, G. K. MARG,
CHARTERED ACCOUNTANTS

Mumbai: 21ST May 2026

INDIAN INSTITUTE OF MATERIAL MANAGEMENT
DELHI BRANCH
BALANCE-SHEET AS AT 31ST MARCH 2026

Amount in Rs

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I EQUITY AND LIABILITIES			
1 Owner's Fund			
(i) Professional Development fund	1	17,76,373	17,32,191
(ii) Other Funds	2	31,64,215	31,64,215
		49,40,588	48,96,406
2 Current liabilities			
Other current liabilities	3	-	1,94,991
		-	1,94,991
Total Liabilities		49,40,588	50,91,397
II ASSETS			
1 Non-current assets			
Property, Plant and Equipments and Intangible Assets			
Property, Plant and Equipments	4	15,42,152	15,45,025
		15,42,152	15,45,025
2 Current Assets			
Inventories	5	8,738	8,738
Cash and cash equivalents	6	25,89,593	26,38,447
Other current assets	7	8,00,105	8,99,187
		33,98,436	35,46,372
Total Assets		49,40,588	50,91,397

AS PER OUR REPORT OF EVEN DATE

INDIAN INSTITUTE OF MATERIAL MANAGEMENT
DELHI BRANCH

CHANDABHOY & JASSOOBHOY
CHARTERED ACCOUNTANTS

Anveen Dave
21/5/26

TREASURER **SECRETARY** **CHAIRMAN**

(Partner)

INDIAN INSTITUTE OF MATERIALS MANAGEMENT IIMM

CHANDABHOY & JASSOOBHOY 215-219, A TO Z INDUSTRIAL ESTATE, GATE NO. 3, 2ND FLOOR, G.K. MARG, LOWER PAREL MUMBAI-400 013 CHARTERED ACCOUNTANTS

INDIAN INSTITUTE OF MATERIAL MANAGEMENT
DELHI BRANCH
INCOME & EXPENDITURE ACCOUNT -ADMIN & EDUCATION
FOR THE YEAR ENDED 31ST MARCH 2026

Amount in Rs

	Particulars	Note No.	For the year ended March 31, 2026	For the year ended March 31, 2025
I	**INCOME**			
	Revenue from Operations	8	12,80,500	12,07,400
	Other income	9	22,01,152	26,41,915
	Total		34,81,652	38,49,315
II	**EXPENSES**			
	Employee benefits expense	10	16,25,900	15,28,137
	Depreciation and amortisation	4	17,271	18,435
	Other expenses-Admin Dept.	11	12,04,125	18,32,711
	Other expenses-Education Dept.	12	5,90,174	4,47,390
	Total		34,37,470	38,26,673
III.	**Total Profit / (Loss) before tax [(I)-(II)]**		44,182	22,642
IV.	**Tax expense**			
	Current tax expenses		-	-
V.	**Profit / (Loss) after tax [(III)- (IV)]**		44,182	22,642

AS PER OUR REPORT OF EVEN DATE

INDIAN INSTITUTE OF MATERIAL MANAGEMENT
DELHI BRANCH

CHANDABHOY & JASSOOBHOY
CHARTERED ACCOUNTANTS

TREASURER **SECRETARY** **CHAIRMAN**

(Partner) 21/5/26

INDIAN INSTITUTE OF MATERIALS MANAGEMENT IIMM

CHANDABHOY & JASSOOBHOY 215-216, A TO Z INDUSTRIAL ESTATE, GATE NO. 3, 2ND FLOOR, G. K. MARG, LOWER PAREL MUMBAI-400 013 CHARTERED ACCOUNTANTS

INDIAN INSTITUTE OF MATERIAL MANAGEMENT
DELHI BRANCH
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

Particulars		As at March 31, 2026	As at March 31, 2025
NOTE-1: PROFESSIONAL DEVELOPMENT FUND			
Opening Balance		17,32,191	17,09,549
Add: Excess of Income over Expenditure		44,182	22,642
Closing Balance		17,76,373	17,32,191
NOTE-2: OTHER FUNDS			
Building Fund		31,61,515	31,61,515
Award Fund		2,700	2,700
	Total	31,64,215	31,64,215
Note 3: Other current liabilities			
Liabrary Deposit		-	15,600
GST Payable		-	78,242
IIMM NHQ Mumbai		-	1,01,149
	Total	-	1,94,991
Note 5: Inventories			
Closing Stock		8,738	8,738
	Total	8,738	8,738
Note 6: Cash and cash equivalents			
Cash and bank balances with bank			
Cash in hand		3191	1,322
Balance with bank			
in saving accounts		2,80,288	2,16,864
Fixed Deposits		23,06,114	24,20,261
	Total	25,89,593	26,38,447
Note 7: Other current assets			
Security deposit(AICTA FEE) IIMM NHQ Mumbai		1,15,000	1,15,000
GST Receivable		14,538	55,323
TDS Receivable		6,70,567	7,28,864
	Total	8,00,105	8,99,187

CHANDABHOY & JASSOOBHOY CHARTERED ACCOUNTANTS LOWER PAREL MUMBAI-400 013

INDIAN INSTITUTE OF MATERIALS MANAGEMENT

DELHI BRANCH

Note 4: Property, Plant and Equipments

S.No	Particulars	Rate of Depreciation	WDV as on 01.04.25	Addition During the year		Sale/Adj. During the year	Total As on 31/03/2026	Depreciation for the year	WDV As on 31/03/2026
A				Before 30/09/2025	After 30/09/2025				
1	**Furniture & Fixture**	10%	31,443	-	13,000.00	-	44,443	3,794	40,649
2	**Computer & Accessories**	40%	2,132	-	-	-	2,132	853	1,279
3	**Library Book**	40%	-	-	-	-	-	-	-
4	**Plant & Machinery**								
	Office Equipment	15%	13,102	-	-	-	13,102	1,965	11,137
	Microphone & ampl.	15%	-	-	-	-	-	-	-
	Air Conditioner	15%	21,628	-	-	-	21,628	3,244	18,384
	coolers	15%	-	-	-	-	-	-	-
	Fans	15%	259	1,398	-	-	1,657	1,437	220
	Fire Machine	15%	874	-	-	-	874	131	743
	Invertor	15%	11,197	-	-	-	11,197	1,680	9,517
	Battery	15%	14,400	-	-	-	14,400	2,160	12,240
	Refrigerator	15%	1,233	-	-	-	1,233	185	1,048
	Mobile Phone	15%	-	-	-	-	-	-	-
	Fax Machine	15%	-	-	-	-	-	-	-
	Projector	15%	12,147	-	-	-	12,147	1,822	10,325
	Total (4)		74,840	1,398	-	-	76,238	12,624	63,614
	TOTAL(1 to 4)		**1,08,415**	**1,398**	**13,000**	-	**1,22,813**	**17,271**	**1,05,542**
B	**Shakarpur Property**		14,36,610		-		14,36,610		14,36,610
	GRAND TOTAL		**15,45,025**	**1,398**	**13,000**	-	**15,59,423**	**17,271**	**15,42,152**

INDIAN INSTITUTE OF MATERIALS MANAGEMENT IIMM

CHANDABHOY & JASSOORHOY CHARTERED ACCOUNTANTS LOWER PAREL MUMBAI-400 013

INDIAN INSTITUTE OF MATERIAL MANAGEMENT
DELHI BRANCH
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

Amount in Rs.

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Note 8: Revenue from Operations		
Education Dept.		
Course, Examination & Others Fees	14,000	11,400
Prorata Share Of Correspondence	12,66,500	11,95,000
Sale of Study Material/Prospectus	-	1,000
Total	12,80,500	12,07,400
Note 9: Other income		
Admin Dept.		
Programme Fee/In House Training Programme	18,44,979	23,73,387
Prorata Share of Subscription fees	1,45,700	1,36,313
Interest on FDR	1,79,891	1,17,181
Interest in Savings Bank A/c	11,438	13,233
Misc. Income	19,144	1,800
Total	22,01,152	26,41,915
Note 10: Employee benefit expenses		
Salaries, incentives and allowances-Admin Dept.	7,59,188	7,04,692
Staff welfare expenses	1,27,284	1,38,785
Salaries, incentives and allowances-Education Dept.	6,44,556	5,96,820
Employee.Contruibution to PF	94,872	87,840
Total	16,25,900	15,28,137

OF MATERIALS MANAGEMENT
IIMM

CHANDABHOY & JASSOOBHOY
LOWER PAREL
MUMBAI-400 013
CHARTERED ACCOUNTANTS

INDIAN INSTITUTE OF MATERIAL MANAGEMENT
DELHI BRANCH
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

Particulars		*Amount in Rs.* For the year ended March 31, 2026	For the year ended March 31, 2025
Note 11: Other expenses-Admin Dept.			
Exec. Dev Programme Exp.		7,37,549	13,44,498
In House Training Exps		1,91,000	1,97,868
Postage,Telephone & Internet Charges		16,433	14,375
Printing & Stationery		7,250	15,763
Repair & Maint.		20,286	32,953
Office Expenses		84,358	74,280
Meeting Exp.		9,189	8,436
Conveyance & Travelling		26,622	36,996
Bank Charges		3,484	3,651
A.G.M.Expenses		24,738	10,424
Electricity & Water Charges		51,332	66,364
Membership Kit		2,080	3,250
NATCOM 2020 expenses		-	18,160
Advertisement (Website)		1,271	-
N.C. Meeting		20,591	-
Misc Exp		7,942	5,693
	Total	**12,04,125**	**18,32,711**

Note 12: Other expenses-Education Dept.

Purchase of Reading Material	2,09,650	1,96,000
Entrance-Exam Expenses	51,334	53,190
Faculty Payment	2,000	13,500
Repair & Maint (Building)	1,33,562	-
Rent, Rate & Taxes	13,394	13,394
Postage,Courier & Telecom	33,505	28,673
Electricity & Water Charges.	33,698	42,764
Printing & Stationery	6,825	1,730
Conveyance&Travelling	12,970	14,135
Office & Administration Expenses	48,819	46,519
Meeting Expenses	1,765	4,255
M.M Day	42,652	33,230
	5,90,174	**4,47,390**

CHANDABHOY & JASSOOBHOY
CHARTERED ACCOUNTANTS
LOWER PAREL MUMBAI-400 013