

Annual Report & Accounts 2025–2026



Association of Corporate Advisers & Executives

An ISO 9001 : 2015 Certified Organisation

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ACAE AT A GLANCE



Fellowship trip to Raichak



Fellowship Trip to Bir Billing



ACAE Premiere League



Conclave on Digital Future 5.0_Gen AI, Agentic AI & Governance



Conclave on GCC, ESG, GIFT City



Conclave on Union Budget 2026 & New Income Tax Act (with BCAS)



Conclave on Union Budget 2026 & New Income Tax Act (with BCAS)



Bijoya & Deepawali Family Meet



Address on Bharat 2047



Foundation Day 2026



Group Photo, Foundation Day 2026



Knowledge Session on The Art of Effective Communication

Executive Committee 2025-2026

President

CA. Niraj Kumar Harodia

Vice Presidents

Adv. Ramesh Kumar Patodia

CA. Shivani Agarwalla

General Secretary

CA. Mohit Bhuteria

Joint Secretary

CA. Vivek Newatia

Treasurer

CA. Ayush Jain

Members

CA. Anup Kumar Luharuka

CA. Debayan Patra

CA. Manish Raj Dhandharia

CA. Nitin Daga

CA. Rashmi Chhawchharia

CA. Renu Modi

CA. Sanjib Sanghi

CA. Shubham Khaitan

CA. Sumit Bihani

Ex-Officio

Adv. (CA) Tarun Kumar Gupta

Special Invitees

CA. Ajay Kumar Patodia

CA. Gopal Kumar Khetan

CA. Priyanshi Agarwal

CA. Rohit Prasad

CA. Siddhant Jajodia

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Notice

Notice is hereby given that the **66th Annual General Meeting** of Association of Corporate Advisers & Executives will be held at Williams Court, Williams Court Banquet, Shakespeare Point, 4th Floor, 40, Shakespeare Sarani, Kolkata – 700 017 on Saturday, the 19th September, 2026 at 6.00 p.m. to transact the following business :

Agenda

- a) To call the meeting to order.
- b) Welcome speech by the President.
- c) To confirm the Minutes of the 65th Annual General Meeting held on 11th September, 2025.
- d) To consider and approve the Report of the Executive Committee for the year 2025-2026.
- e) To consider and adopt the Auditor's Report and the Audited Statements of Accounts of the Association for the year ended 31st March, 2026.
- f) To appoint the Statutory Auditors for the Financial Year 2026-2027.
- g) To Elect Executive Committee for the year 2026-2027.
- h) Acceptance speech by the President elect for the year 2026-2027 and concluding remarks.

For Association of Corporate Advisers & Executives

6, Lyons Range, 3rd Floor

Unit - 2, Kolkata - 700 001

Dated : 5th September, 2026

CA. Mohit Bhuteria

(General Secretary)

Note :

The AGM will be followed by Dinner

Executive Committee's Report – 2025-2026

Dear Members,

On behalf of the Executive Committee, it gives us immense pleasure to present the 66th Annual Report of your Association along with the Audited Financial Statements for the year ended on 31st March, 2026 including Balance Sheet as at 31st March, 2026, Income & Expenditure Account for the year ended on 31st March, 2026, Receipt and Payment Account for the year ended on 31st March, 2026 along with the Auditors' Report on the said Statements of Accounts.

The theme adopted during the year 2025-2026 was

• Connect

- ACAE brings together practitioners, corporate executives, industrialist and entrepreneurs.
- Strengthen internal connections and also reach out to our members most actively.
- Inspired by the Ekal philosophy that if children cannot reach the school, the school must go to the children. We will reach our members wherever they are.
- Target to grow from one thousand seven hundred to two thousand members this year.
- Build stronger systems including an AI enabled back office, a mobile app, an updated website and a stronger social media presence.

• Engage

- Focus on emerging subjects like succession planning, fundraising, global capability centres, offshore practice, block chain and artificial intelligence.
- Share experiences through podcasts, encourage research and publications, involve young professionals, empower women, and strengthen our skill academy.
- Experience an Indian cruise trip to Lakshadweep.

• Inspire

- Learn from our Past Presidents by visiting them.
- Highlight success stories of our members.
- Each Committee will have a mentor and we aim to launch a programme named ABJIGYA to encourage young members to develop their speaking and leadership abilities.

1. Executive Committee :

The present Executive Committee took charge at

the 65th Annual General Meeting of the Association held on 11th September, 2025. During the period from 12th September, 2025 to 5th September, 2026, 5 meetings of the Executive Committee were held as detailed below:

Sl. No.	Date	Place
1.	17.09.2025	Hindusthan Club
2.	10.12.2025	Hindusthan Club
3.	17.03.2026	Hindusthan Club
4.	17.06.2026	Emami Conference Hall
5.	05.09.2026	Emami Conference Hall

2. Membership :

We added 10 Patron members and 101 Life members during the year and the total membership Strength of the Association reached to 1772 members this year.

	Number of Members	
	As on 05.09.2026	As on 19.08.2025
Honorary	002	002
Patron	232	223
Life	1441	1343
General	97	97
Total :	1772	1665

3. Finance :

The Income and Expenditure Account for the year ended 31st March 2026, shows a deficit of Rs. 4,05,684/- (PY deficit Rs. 1,90,822/-) after providing for depreciation of Rs. 15,31,585/- (PY Rs. 15,23,900/-)

4. Programmes :

During the period from 12th September, 2025 till 5th September, 2026, various programmes were organized by the Association and ACAE Chartered Accountants CPE Study Circle of EIRC of ICAI, which included Conclaves, Summits, Conferences, Symposia, Memorial Lecture, Seminars, Workshops, Interactive Sessions, Certificate Courses, Business Connect Sessions, Institutional Connect Sessions, Knowledge Sessions, Panel Discussions, Group Discussions, International Women's Day, Joint Programmes, Fellowship Programmes, International

Trip, Religious Trip, Sports etc. The various programmes covered topics on Taxation, Company Law, Accounts, Finance, Audit, Commercial Law, GST, Insolvency and Bankruptcy Code, Artificial Intelligence etc. Brief details of the various programmes held and the forthcoming programmes are given herein below in chronological order:

ACAIE

- 4.1 19.09.2025 (Williams Court) :** Bharat 2047. Topic: Building Resilient India amid Global Trade Friction. Keynote Speaker : Dr. V Anantha Nageswaran, Chief Economic Adviser, Ministry of Finance, Department of Economic Affairs, Government of India, New Delhi. Topic : The Indian Economy: Navigating a Changing World Order. Speaker : Dr. Anup Kumar Sinha, Chairman, Bandhan Bank, Kolkata.
- 4.2 23.09.2025 (Virtual) :** Group Discussion on The Renewal Rush: 12A & 80G Demystified. Initiator : CA. Ayush Goel, Practicing Chartered Accountant, Kolkata. CA. Debayan Patra, Chairperson – Group Discussion Sub-Committee.
- 4.3 28.09.2025 (Dakhineswar) :** On the auspicious occasion of Navratri, special darshan was made at Maa Dakshineswar Kali Temple. Special attraction: 108 Mahadev Mandir darshan. CA. Priyanshi Agarwal, Chairperson – Fellowship Sub-Committee.
- 4.4 08.10.2025 (Virtual) :** Group Discussion on Annual ROC Filings: Navigating New Requirements. Initiator: CS. Aditi Jhunjhunwala, Practicing Company Secretary, Kolkata. CA. Debayan Patra, Chairperson – Group Discussion Sub-Committee.
- 4.5 11.10.2025 (Ganpati Banquet) :** Bijoya & Deepawali Family Meet. Lucky Draw, Games, Music, Dance, Delicious Rajasthani, Italian & Chinese Cuisine, etc. CA. Priyanshi Agarwal, Chairperson – Fellowship Sub-Committee.
- 4.6 15.10.2025 (Barsana Boutique Hotel) :** GST 2.0 Sector-wise Impact, Challenges & Way Forward. Speakers : CA. Jatin Christopher, Bengaluru and Adv. (CA) Ankit Kanodia, Kolkata. CA. Anup Kr. Luharuka, Chairperson – Indirect Tax Sub-Committee.
- 4.7 17.10.2025 (Virtual) :** Group Discussion on Transfer Pricing: Documentation, Compliance & Reporting. Initiator : CA. Abhishek Sharma, Kolkata. CA. Debayan Patra, Chairperson – Group Discussion Sub-Committee.
- 4.8 29.10.2025 (BCCI) :** Interactive Session on GST 2.0 Reforms jointly organized by ACAIE, BBD Bag, CKCA, DTPA, Views Exchange and VIPCA. Keynote Speaker : Dr. Sukanta Majumdar, Hon'ble Minister of State for Education & Development of North Eastern Region, Govt. of India, New Delhi. Topic : GST 2.0 Reforms – Shaping the future of taxation in India.
- 4.9 04.11.2025 (Virtual) :** Group Discussion on GST Annual Return and Reconciliation (GSTR-9 and 9C). Initiator : CA. Abhishek Sanyal, Kolkata. CA. Debayan Patra, Chairperson – Group Discussion Sub-Committee.
- 4.10 08.11.2025 (Aayakar Bhawan):** CA. Anup Kr. Sanghai, Mentor-Direct Tax Committee and Past President-ACAIE, Adv. Ramesh Kr. Patodia, Chairperson-Direct Tax Committee and Vice President-ACAIE, CA. Jinesh S Vanzara, Past President-ACAIE, Adv. Arvind Agrawal, Past President-ACAIE and CA. Madhav Prasad Sureka, Past President-ACAIE had represented ACAIE in the interaction with Hon'ble Member (Admin & Tax Payer Services) of the Central Board of Direct Taxes (CBDT), Shri P K Mishra, Principal Chief Commissioner of Income-tax West Bengal & Sikkim and other Income-tax Officials.
- 4.11 15.11.2025 (Spring Club) :** Start Up Ankuran 1.0 – Where Ideas Germinate – organised by Career After Family in association with ACAIE, Knowledge Partner: TiE Kolkata. Panel Discussion 1 : Seed to Sapling. Panelists : CA. Swati Singhanian, Compliances; Mr. Rishav Saha, IPR & Trademark; CA. Anshuma Rustagi, Tax and Accounts. Moderator : Ms. Anupriya Chowdhary. Workshop : Smart Business with AI. Speaker : CA. Sumit Bihani. Panel Discussion 2 : Empower Her. Panelists : Ms. Puja Agarwal, ICICI Bank; Mr. Aman Chirimar, Investment Banker; CA. Pragya Jhunjhunwala, MSME. Moderator : CA. Kavita Agarwal. Pitch Sessions – Finalists : Ms. Rajani Agarwal, Ms. Shubha Singhanian, Dr. Sweta Saraff, Ms. Vivha Biyani, Ms. Shweta Gupta, Ms. Ruby Jaiswal and Ms. Shilpa Madhogaria.
- 4.12 21.11.2025 – 22.11.2025 (Biswa Bangla Convention Centre) :** For spreading information about ACAIE and for Membership drive, a stall was taken at the 50th – Golden Jubilee Regional Conference of EIRC of ICAI.
- 4.13 27.11.2025 (Virtual) :** Group Discussion on From 9 to 5 with AI: Making Workdays Smarter Initiator :

CA. Pratik Ganeriwal, Finance Manager, Coal India Ltd., Kolkata. CA. Debayan Patra, Chairperson – Group Discussion Sub-Committee.

4.14 05.12.2025 (Hindusthan Club) : Interactive Session on The Insolvency and Bankruptcy Code (IBC). Speaker : Dr. Ashish Makhija, Advocate & Insolvency Professional, New Delhi. CA. (IP) Nitin Daga, Chairperson-IBC Sub-Committee.

4.15 06.12.2025 (Virtual) : Group Discussion on New Labour Laws. Initiator : Mr. Aditya Choukhany, Director, Vauras Advisory Services, Founder of Salarybooks, Kolkata. CA. Debayan Patra, Chairperson – Group Discussion Sub-Committee.

4.16 18.12.2025 (Virtual) : Interactive Q&A Session on GSTR-9 & 9C. Topic : GSTR-9. Speaker : CA. Aanchal Kapoor, Amritsar. Topic : GSTR-9C. Speaker : CA. Yash Dhadda, Jaipur. CA. Anup Kr. Luharuka, Chairperson – Indirect Tax Sub-Committee.

4.17 19.12.2025 (ACAE S S Agarwala Committee Room) : Practical Workshop on Python and AI – As a Game Changer for Professionals. Topic : Accounting automation through Python. Speaker : CA. Renu Modi, Practicing Chartered Accountant, Kolkata. Topic : Automation in Tally using Excel and Python. Speaker : CA. Rajendra Rampuria, Practicing Chartered Accountant, Kolkata. Topic : Hands on Python using VS Code and GitHub. Speaker : CA. Abhishek Agarwal, Practicing Chartered Accountant, Kolkata. Panel Discussion : Python and AI – As a Game Changer for Professionals. Panelists : CA. Shyam Agarwal, Practicing Chartered Accountant, Kolkata and CA. Vivek Agarwal, Practicing Chartered Accountant, Kolkata. Moderator: CA. Renu Modi, Practicing Chartered Accountant, Kolkata. CA. Sumit Bihani, Chairperson – IT & AI Sub-Committee.

4.18 21.12.2025 (Alka Jalan Foundation, Kolkata) : On the occasion of World Meditation Day, Live Interactive Meditation Session. Initiator : Ms. Suniti Damani, Faculty at The Art of Living, National Gold Medalist in Cue Sports (Snooker & Billiards) and an International Representative of India. CA. Renu Modi, Chairperson – Life Style Conclave Sub-Committee.

4.19 24.12.2025 (Virtual) : Group Discussion on Aggregation of CA Firms and Global Growth. Initiator: CA. Sanjay Kumar Agarwal, Central Council Member, ICAI. CA. Debayan Patra, Chairperson – Group Discussion Sub-Committee.

4.20 09.01.2026 (Williams Court, Kolkata) : IPO Conclave 2026. Theme: Readiness, Challenges & Opportunities. Topic : Expectation of Promoters during IPO Process from Professionals. Guest of Honour : CA. Vinod Kumar Gupta, Managing Director, Dollar Industries Limited, Kolkata. Topic: The Merchant Bankers: Positioning, Timings & Pricing. Speaker : Mr. Karan Gupta, Managing Director – Investment Banking, Pantomath Financial Services Group, Mumbai. Topic Preparing for an IPO. Speaker : Mr. Sanjeev Sancheti, Founding Partner at Uirtus Advisors LLP, Kolkata. Topic : Legal & Regulatory Considerations for an IPO. Speaker : Mr. Arka Mookerjee, Partner, JSA Advocates & Solicitors, Mumbai. Topic : Raise Fund through International Exchange at Gift City. Speaker : CA. Shubham Goyal, Assistant General Manager, International Financial Services Centres Authority (IFSCA), Gandhinagar. Panel Discussion on Overall IPO Process - 360 Degree Analysis. Panelists : Mr. Karan Kishorepuria, Director, Regaal Resources Limited, Kolkata; Mr. Karan Gupta, Managing Director – Investment Banking, Pantomath Financial Services Group, Mumbai; Mr. Arka Mookerjee, Partner, JSA Advocates & Solicitors, Mumbai; CA. Basant Kumar Somani, CFO at RetailEZ Private Limited, Kolkata and CA. Rahul Bothra, Partner, Singhi & Co., Chartered Accountants, Kolkata. Moderator : Mr. Sanjeev Sancheti, Founding Partner at Uirtus Advisors LLP, Kolkata. CA. Ajay Kr. Patodia, Chairperson-Industry & Commerce Sub-Committee.

4.21 15.01.2026 (Virtual) : Group Discussion on Credit Rating: Strengthening Corporate Finance Decisions. Initiator : CA. Arpita Shroff, Founder, Dvijia Fintech, Kolkata. CA. Debayan Patra, Chairperson – Group Discussion Sub-Committee.

4.22 17.01.2026 & 18.01.2026 (Taj Ganga Kutir, Raichak) : Fellowship Trip for 1 night, 2 days. CA. Priyanshi Agarwal, Chairperson – Fellowship Sub-Committee.

4.23 17.01.2026 (The Park, Kolkata) : ACAE felicitated GSTAT Hon'ble President Dr. Justice Sanjaya Kumar Mishra at a programme on Filing of Appeals before GSTAT organized by BCCI. ACAE was represented by IPP Adv. (CA) Tarun Kr. Gupta.

4.24 24.01.2026 (Virtual) : Group Discussion on RERA: Important Compliances and Interesting Judgements. Initiator : CA. Vinay Thyagaraj,

Bengaluru. CA. Debayan Patra, Chairperson – Group Discussion Sub-Committee

4.25 07.02.2026 (Williams Court, Kolkata) : Conclave on Union Budget 2026 and Deliberation on New Income Tax Act jointly with Bombay Chartered Accountants' Society (BCAS). Guest of Honour : CA. Jai Prakash Agarwal, Chairman, The Institute of Chartered Accountants of India, Dubai Chapter. Topic : Emerging Professional Opportunities in the Middle East. Guest of Honour : CA. Kinjal M Shah, Vice President, Bombay Chartered Accountants' Society (BCAS), Mumbai. Topic : Shaping Responsible, Respected, and Future-Ready Professionals for Decades. Topic : Major Changes between Income Tax Act, 1961 vis-à-vis Income Tax Act, 2025. Speaker : CA. Pradip N Kapasi, Past President, Bombay Chartered Accountants' Society (BCAS), Mumbai. Topic : Major Amendments through Income Tax Bill, 2026. Speaker : CA. Padamchand Khincha, Partner, H C Khincha & Co., Chartered Accountants, Bengaluru. Topic : Impact of Budget on Indian Economy. Speaker : Mr. Sameer Narang, Head – Economics Research Group, ICICI Bank, Mumbai. Adv. Ramesh Kr. Patodia, Chairperson-Direct Tax Sub-Committee.

4.26 17.02.2026 (Kalamandir, Kolkata) : Rastriya Chetana Manch, Kolkata in association with Association of Corporate Advisers & Executives, BBD Bag Professional Association, Central Kolkata Chartered Accountants Association, Chowringhee Square OPA Chartered Accountants Association, Direct Taxes Professionals Association, Maheshwari Professionals Forum, Tollygunge Study Circle for the Members of ICSI, New Alipore Chartered Accountants Association, Salt Lake City Chartered Accountants Association, Tollygunge Chartered Accountants Association, Views Exchange Chartered Accountants Association, VIP Road Chartered Accountants Association and Madhya Kolkata Study Circle for the Members of ICSI organized Bengal Moment – Policy, Professional & Progress. Speaker : Dr. Sudhandhu Trivedi, Hon'ble Member of Parliament, Rajya Sabha.

4.27 20.02.2026 (Virtual) : Group Discussion on Income Tax Faceless Appeals. Initiator : CA. Bikash Bogi, Mumbai. CA. Debayan Patra, Chairperson-Group Discussion Sub-Committee.

4.28 21.02.2026 (Hotel Hindusthan International, Kolkata) : National Financial Reporting Authority

(NFRA) in collaboration with ACAE organized NFRA Audit Workshop – Essential Habits of Effective Auditors.

Inaugural Session : Topic : The Evolving Landscape of Public Interest Entity (PIE) Company Audits. Speaker : Chief Guest : Shri Nitin Gupta, Chairperson, NFRA.

Technical Session 1 : Audit Strategy Documentation – What does it mean in real life? Speaker : CA. Nilanjan Paul, Partner, BDO – Audit Professional.

Technical Session 2 : Topic : Primer on Risk of Material Misstatement. Speaker : CA. Ajit Viswanath, Partner BSR – Audit Professional. Special Address by Shri Sushil Kumar Jaiswal, Full Time Member, NFRA.

Technical Session 3 : Topic : Audit Sampling : Statistical Tables & Global Best Practices. Speakers: CA. Vidhyadhar Kulkarni, NFRA and CMA Anjan Ganguly, NFRA.

Technical Session 4 : Topic : Concluding Audit : Evaluation of Audit Results & Summary of Audit Differences (SUM). Speaker : CA. Arun Kumar, NFRA.

Technical Session 5 : Panel Discussion on Going Concern, ECL and Revenue over a period of time. Panelists : CA. Manoj Fadnis, Past President – ICAI; CA. P R Ramesh, former Chairman – Deloitte India and Independent Director; CA. Veni Thapar, Independent Director.

Moderator : CA. Vivek Newatia, Joint Secretary – ACAE. Concluding Remarks : Shri Shyam V Tonk, Executive Director-NFRA.

4.29 25.02.2026 (Virtual) : Group Discussion on Digital Personal Data Protection Act, 2023 (read with Rules, 2025) (DPDP). Initiator : CA. Dharmendra Kapoor, Kolkata. CA. Debayan Patra, Chairperson-Group Discussion Sub-Committee.

4.30 08.03.2026 (Williams Court, Kolkata) : International Women's Day – Celebration of Womanhood. Topic: Balancing Ambition and Identify: A Woman's Journey in Entrepreneurship and Media. Guest of Honour : Ms. Ruchika Gupta, President of Sanmarg Pvt. Ltd., Kolkata. Panel Discussion : Breaking the Glass Ceiling: Challenges, Choices and Confidence. Panelists : Ms. Swati Sarawagi, Founder-Director at Swarnim International School, Kolkata; Ms. Swati Gautam, Founder-CEO at Necessity Swati Gautam, Kolkata; Prof. (Dr.) Deepali Singhee, Former Principal,

J D Birla Institute, Kolkata. Moderator : CA. Shivani Agarwalla, Vice President – ACAE, Kolkata. Program Highlight : A Special Mono-Drama on Draupadi by Ms. Anjana Chandak, Author & Artist, Bengaluru. CA. Rashmi Chhawchharia, Chairperson – Women Member Sub-Committee.

4.31 10.03.2026 (Virtual) : Group Discussion on International Taxation. Initiator : CA. Gopabandhu Parida, Practicing Chartered Accountant, Kolkata. CA. Debayan Patra, Chairperson-Group Discussion Sub-Committee.

4.32 10.03.2026 (GST Bhawan, Kolkata) : Participation of Immediate Past President, Adv. (CA) Tarun Kr. Gupta in the State Level Grievance Redressal Committee (GRC) Meeting for the Quarter ending December 2025 on GST in respect of West Bengal.

4.33 11.03.2026 (Virtual) : Seminar on Overview of the Indian Trust Act 1882 – Concept of Settlor Trustee and beneficiary, Registration, Rule of perpetuity, Trust as a person/legal entity. Speaker : CA. Ketki Mittal, Practicing Chartered Accountant, Mumbai. CA. Siddhant Jajodia, Chairperson-Allied Laws Committee.

4.34 13.03.2026 (The Park, Kolkata) : Symposia on Structuring Succession Planning and Inheritance Laws. Session 1 - Topics : Taxation of Trust under the Income Tax Act, 2025, Revocable vs Irrevocable Trust. Speaker : CA. Yogesh A Thar, Partner, Bansil S Mehta & Co., Mumbai. Session 2 –Topic : Daughter's Rights in Succession Laws. Speaker : Adv. Mrunalini Deshmukh, Mumbai. Session 3 – Topics : Modes of Succession, Concept of Master Trust, Articles of Association as Tool for Legacy and Succession Planning. Speaker : CA. Gautam Doshi, Partner, Bhavna Doshi Associates LLP, Mumbai. Brain Trust Session : CA. Gautam Doshi, Partner, Bhavna Doshi Associates LLP, Mumbai and CA. Yogesh A Thar, Partner, Bansil S Mehta & Co., Mumbai. CA. Siddhant Jajodia, Chairperson – Allied Laws Sub-Committee.

4.35 19.03.2026 (Virtual) : The ACAE Lifestyle Series Guest Expert Session. Topic : The Gen Z Leadership Shift. Speaker : Mr. Vijay Sheshadri, Chief Transformation Officer, Ideasson Group. CA. Renu Modi, Chairperson – Lifestyle Conclave Sub-Committee.

4.36 23.03.2026 to 27.03.2026 : 4 Nights – Cordelia Cruise to Lakshadweep. CA. Priyanshi Agarwal, Chairperson – Fellowship Sub-Committee.

4.37 27.03.2026 & 28.03.2026 (ICCR, Kolkata) : CAFÉ EXPO 4.0 – Health & Wellness Edition. Community Partner: ACAE. Speakers: Dr. Anjan Sotia, Cardiologist; Dr. Rajeev Agarwal, Gynaecologist; Dr. P K Pooviah, Geriatric; Dr. Sushmita Roychowdhary, Pulmonologist; Dr. Jaydeep Chaudhury, Sport Physio; Dr. Sanjay Sarkar, Chiropractor; Dr. Mansih Bansal, Medanta Hospital; Dr. Bimal Chajer, Heart Health; Mr. Vispy Kharadi, Steel Man of India; Dr. Vikash Agrawal, Father of Sleep Apnea; Dr. Pravin Agrawal, Jaslok Hospital; Mr. Karan Kakkad, Dietitian; Mr. Vishal Agarwal, Edible Oil Expert; Master Minood, Temple of Inner Wisdom; Dr. Shraddha Pandey, Skincare Expert; Ms. Chanchal Agarwal, Acupuncturist; Ms. Neha Fatehpuria, Healer; Ms. Livya Wu, The Pink Tree; Ms. Tritha, Raga Healer; Mr. Kanishk Saraogi, Breathwork; Ms. Devina Fogla, Healer and Ms. Priyanka Gupta, GKB covered important topics like heart health, lifestyle diseases, mental wellness, nutrition, and holistic healing. CA. Rashmi Chhawchharia, Chairperson-Women Member Sub-Committee.

4.38 04.04.2026 (The Park, Kolkata) : Conclave on GCC, ESG, Gift City jointly with BBD Bag Professional Association. Guest of Honour : CA. Aniket Sunil Talati, Past President-ICAI, Ahmedabad. **Session 1 – GCC.** Topic: Rise of GCC in India – Opportunities for Professionals. Speaker : CA. Aniket Sunil Talati, Past President – ICAI, Ahmedabad. Topic : Setting up GCCs – A Holistic Approach. Speaker : CA. Shammi Prabhakar, Founder, GCCPROS, Pune. **Session 2 – Gift City.** Topic : GIFT-IFSC opportunities on GCC and BATF. Speaker : Mr. Sathiyaraj C M, General Manager – International Financial Services Centres Authority (IFSCA), Gujarat. Topic : Capital Market Opportunities in GIFT-IFSC. Speaker : CA. Shubham Goyal, Assistant General Manager, International Financial Services Centres Authority (IFSCA), Gujarat. **Session 3 – ESG.** Topic : Unlocking ESG Compliances – Risk, Regulations & Responsibilities. Speaker : Ms. Shreya Kalra, Manager – ESG, In.Corp India, Delhi. Topic : BRSR Reporting and Assurance – Redefining Corporate Transparency. Speaker : CA. Gauri Methi, Director, Adwin Advisory, Jaipur. CA. Sanjib Sanghi, Chairperson-GCC/ESG/Gift City Sub-Committee.

4.39 13.04.2026 (BCCI, Kolkata) : Conclave on NBFCs: Governance, Regulation & The Way Forward. Special Address followed by Interaction with

Regulator. Topic : Recent Regulatory Amendments and Supervisory Expectations for NBFCs. Guest of Honour : Mr. SSK Pradhan, Chief General Manager, Reserve Bank of India (DOS), Mumbai. Interaction with the Regulator. Moderator : CA. Vivek Newatia, Practicing Chartered Accountant, Kolkata. Panel Discussion on Strengthening Governance Frameworks across Base and Middle Layer NBFCs. Panelists : Mr. Gaurav Jalan, Chief Executive Officer of a leading NBFC, Kolkata. Ms. Hina Doon, Chief Compliance Officer of a leading NBFC, Bengaluru. Moderator : CA. Roshan Kr. Bajaj, Practicing Chartered Accountant, Kolkata. Technical Session – Topic : Base Layer and Unregistered NBFCs – Regulatory Positioning, Compliance Expectation, and The Way Forward under the Scale Based Regulation Framework. Speaker : CA. Mohit Bhuteria, Practicing Chartered Accountant, Kolkata. CA. Mohit Bhuteria, Chairperson-Corporate Laws Sub-Committee.

4.40 18.04.2026 (The Park, Kolkata) : Conclave on IBC at Ten. Theme : Innovation, Reform & Emerging Challenges. A Joint Programme with Insolvency Professional Agency of Institute of Cost Accountants of India and IP Net.

Inaugural Session : Chief Guest : Justice Indevan Pandey, Hon'ble Member (Technical), NCLAT. Guest of Honour : Mr. Ravinder Maini, Executive Director, IBBI.

Session 1 : Breaking the Deadlock : The Enforcement Directorate-IBBI Framework for Restitution of Attached Assets in CIRP. Moderator: Adv. IP Ram Ratan Modi, Advocate, Calcutta High Court and Mentor, IBC Committee, ACAE. Regulator's Insight: Shri Ravinder Maini, Executive Director, IBBI. Legal Insight: Adv. Sandeep Bajaj, Founder, PSL Law Chambers.

Session 2 : Aviation Sector : Interplay between Cape Town Convention & The Protection of Interests in Aircraft Objects Act, 2025: Harmonization & Hurdles. Legal Insight: Sr. Adv. Rohit Kapoor, Former Member (Judicial), NCLT, Kolkata Bench (Virtual). Technical Insight: CA IP Ashish Chhawchharia, Partner, Grant Thornton Bharat.

Session 3 : Real Estate Sector : Project wise CIRP - Segregating Claims and Assets to Ensure Last-Mile Delivery. Legal Insight: Adv. Ramya Hariharan, Founder Partner, Citadel Law Chambers. Technical Insight: CA. IP Udayraj Patwardhan, Insolvency

Practitioner, Regional Director - West - IP Net.

Session 4 : Panel of Judicial Members: A Decade of Resolution: Judicial Expectations and the Evolving Role of IPs. Moderator: CA IP Jitendra Lohia. Panelists: Smt. Bidisha Banerjee, Hon'ble NCLT Member (Judicial)-HOD, Kolkata (Virtual), Shri Cheekati Radha Krishna, Hon'ble NCLT Member (Judicial), Kolkata, Ms. Rekha Kantilal Shah, Hon'ble NCLT Member (Technical), Kolkata.

Session 5 : Disciplinary Proceedings - Regulations, Responsibility & Redressal. Speaker : Dr. Ashish Makhija, President IP Net (Virtual).

Session 6 : Panel Discussion: on Synchronizing Stakeholder Interests to Maximize Economic Value and Corporate Longevity. Moderator: CA IP Subodh Kr. Agrawal, Past President, ICAI. Panelists: IP G S Narasimha Prasad, Managing Director, IPA ICAI, Mr. Poonkoman Rangasamy, State Bank of India, DGM-SAMB II, Kolkata, Mr. Sanjib Patwari, Promoter, Rashmi Group, CA. IP. Nitin Daga, Insolvency Practitioner, Chairperson IBC Committee, ACAE, Adv. P V Shiju, Managing Partner, IndiaLaw LLP.

Session 7 : IBC Amendments: Key Changes and Practical Insights. Legal Insight: Adv. Ajay Shaw, Partner, DSK Legal, Technical Insight: Dr. IP Mamta Binani, Past President, ICSI. CA. Nitin Daga, Chairperson-IBC Sub-Committee.

4.41 02.05.2026 (The Park, Kolkata) : Conclave on NPO (Charitable Trust, Society, Sec 8 Co.) Ecosystem : Structure, CSR, FCRA & Taxation (Income Tax & GST) – A 360 degree Perspective. Inaugural Session. Chief Guest : Shri Ramesh Kr. Maheshwari, President, Friends of Tribals Society, Kolkata. Topic : Nation Building through NPOs – The Role of Professionals in Scaling Social Impact. Topic : Structure & Corporate Social Responsibility (CSR). Speaker : CA. Suresh Kr. Kejriwal, Kolkata. Topic: Income Tax. Speaker : Adv. (Dr.) Manoj Fogla, Bhubaneswar. Topic: Foreign Contribution Regulation Act (FCRA). Speaker: CA. (Dr.) Sanjay Patra, Delhi. Topic: Goods and Service Tax (GST). Speaker: CA. A Jatin Christopher, Bengaluru. CA. Shubham Khaitan, Chairperson – CSR Conclave Sub-Committee.

4.42 07.05.2026 (Virtual) : Group Discussion on Leveraging the DPDP Index with Technology. Initiator : CA. Vanika Choudhary, Practicing

Chartered Accountant, Kolkata. CA. Debayan Patra, Chairperson-Group Discussion Sub-Committee.

4.43 08.05.2026 (ACAE Emami Conference Hall) : Session on Life's Balance Sheet: Measuring True Success in the Age of AI. Speaker : BK CA Lalit Inani, Vice Chairperson – Finance Fraternity Seva Wing, Brahma Kumaris. CA. Renu Modi, Chairperson, Lifestyle Sub-Committee.

4.44 14.05.2026 (Virtual) : Group Discussion on MSME Financing. Initiator : CA. Moushika Sarkar, Practicing Chartered Accountant, Kolkata. CA. Debayan Patra, Chairperson – Group Discussion Sub-Committee.

4.45 21.05.2026 (Virtual) : Group Discussion on AI in Internal Audit. Initiator : CA. Abhishek Agarwal, Practicing Chartered Accountant, Kolkata. CA. Debayan Patra, Chairperson – Group Discussion Sub-Committee.

4.46 26.05.2026 (Virtual) : Pan-India Webinar on Filing of Appeal Form APL 05 and recent Notification related to GST Tribunal conducted by DGTS Kolkata and Delhi Zonal Units in association with ACAE. Address by Shri Amarjeet Singh, Additional Director General, DGTS. Session Moderator: Shri Ravindra Joshi, Additional Director, DGTS. Trade Partner: CA. Niraj Kr. Harodia, President-ACAE and Presentation by Adv. (CA) Tarun Kr. Gupta, Advocate, Calcutta High Court.

4.47 29.05.2026 (The Hotel Hindusthan International, Kolkata) : Knowledge Session on The Art of Effective Communication. Guest of Honour : Mr. Kishan Kumar Kejriwal, Chairman, MCKV Group of Institutions. Topic : The ROI of Resonance: Leaving an Impact Every Time You Speak. Learn how great communicators influence, inspire and create lasting impact. Speaker : Mr. Lokesh Nathany, Hyderabad. Topic : The Strategic Storyteller: Transforming Complex Ideas into Compelling Journeys. Discover how storytelling can simplify complex professional concepts and enhance client engagement. Speaker : Mr. Abhirup Banerjee, Kolkata. Topic : First Seconds, Lasting Impressions: The Art of the High-Impact Opening Master the powerful skill of capturing attention and building credibility from the very beginning. Speaker : Ms. Taranjeet Kaur Chohan, Kolkata. CA. Shivani Agarwalla, Chairperson-Soft Skill Communication Committee.

4.48 29.05.2026 (The Hotel Hindusthan International, Kolkata) : ACAE Startup & Venture Capital Conclave.

Topic: Beyond Stock Markets & Real Estate: Building Wealth Through Angel Investing. Speaker : Mr. Ankur Mittal, Co-Founder, Inflection Point Ventures & Partner at Physis Capital, Delhi. Topic: Building Bengal's Next Unicorns: Opportunities, Challenges & Capital. Speaker : Mr. Kamal Agarwala, Founder & CEO, Exactly Group of Companies, Kolkata. Panel Discussion on Beyond Numbers – The Hidden Assets Behind Building an Investable Brand. Panelists : Mr. Nipun Kochar, Founder & CEO, Jewelbox (Featured on Shark Tank), Kolkata, Ms. Megha Sarayan, First Baker, Modge by Land of Cakes (Featured on Shark Tank), Kolkata, Mr. Yash Sarawagi, Founder, Kisah Apparels Pvt. Ltd., Kolkata and Mr. Deepak Kumar, Founder & CEO, Wah! Foods, Kolkata. Moderator: CA. Suraj Bakliwal, Director, Fredoverse Tech Private Limited, Kolkata. CA. Rohit Prasad, Chairperson-Young Member Sub-Committee.

4.49 30.05.2026 – 05.06.2026 (Bir Billing - Himachal Pradesh) : Inner Awakening Retreat with Sanghvi – Bir Billing Special. A soulful journey of self-discovery, healing, spirituality, adventure & fellowship amidst the beautiful mountains of Bir Billing (Himachal Pradesh). CA. Priyanshi Agarwal, Chairperson-Fellowship Sub-Committee.

4.50 03.06.2026 (GST Bhawan, Kolkata) : Immediate Past President, Adv. (CA) Tarun Kr. Gupta and Chairperson - Indirect Tax Committee, CA. Anup Kr. Luharuka, attended the Grievance Redressal Committee (GRC) Meeting for Quarter ending March-2026 and First Quarter of 2026-27 in respect of West Bengal.

4.51 13.06.2026 (The Park, Kolkata) : Seminar on Valuation & Corporate Laws. Guest of Honour : Shri Jayant Arya, ICLS, Registrar of Companies, West Bengal. Special Address on Financial Statements Under Scrutiny: Common Reporting Mistakes & ROC's Evolving Approach to Inquiry, Enforcement and Initiatives of the Ministry of Corporate Affairs. Topic : Alternate Options for Distribution of Cash to Stakeholders – Buyback / Capital Reduction / Liquidation / Bonus Issue. Speaker : CS. Savithri Parekh, Mumbai. Topic : Audit Procedures and Auditors' Perspective on Valuation of Financial Instruments under IND AS. Speaker : CA. Sanjay Sharma, Bengaluru. Topic : Building Expertise as an Expert Witness: Loss Quantification and Dispute Valuation Techniques. Speaker : CA. Pranav Goyal, Delhi. Topic : Peer Review of Valuers – Precautions to be taken in Formulating Valuation Reports & Critical

Issues in Valuation including Changes under the New Income Tax Act, 2025. Speaker : CA. Sujal Shah, Mumbai. CA. Rashmi Chhawchharia, Chairperson-Valuation Committee and CA. Mohit Bhuteria, Chairperson-Corporate Laws Sub-Committee.

4.52 21.06.2026 (Space Circle Club, Kolkata) : ACAE Premier League (APL). Sports & Activities : Cricket, Chess, Pool, Badminton, Table Tennis, Pickleball, Carrom & Bowling. Guest of Honour, Mr. Tehseen Poonawalla, Entrepreneur. Guest of Honour, Mr. Tehseen Poonawalla, Entrepreneur felicitated CA. Shivani Agarwalla, Vice President-ACAE for winning her 7th Gold Medal at the World Kettlebell Championship 2026, representing Team India on the global stage. CA. Rohit Prasad, Chairperson-Sports & Young Member Sub-Committees : CA. Renu Modi, Chairperson - Lifestyle Conclave Committee.

4.53 04.07.2026 (The Park, Kolkata) : Conclave on Digital Future 5.0: Gen AI, Agentic AI and Governance. Guest of Honour: Shri Anil Kariwala, Founder & CEO, Kariwala Industries Ltd. Keynote Address : Balancing Technology, Entrepreneurship & Human Wisdom in the Digital Future. Topic : The Forensic AI Advantage - How Autonomous AI Agents are Reshaping Investigation. Speaker : CA. (Dr.) Durgesh Pandey, Ahmedabad. Topic : Building Applications From Scratch. Speaker : CA. Rahul Gabhawala, Varanasi. Topic : DPDP for Professionals Speaker : Mr. Arinjay Vyas, Bengaluru. Topic : Transforming the Chartered Accountant's workplace. Speaker : CA. Ankit Jallan, Guwahati. Topic : The Future of Tax Professionals in the Age of AI. Speaker : Mr. Kaarl Patrawala, Mumbai. Topic : Agentic AI that stays accountable. Speaker : Master Ishaan Jaiswal, Mumbai. CA. Sumit Bihani, Chairperson – IT & AI Sub-Committee.

4.54 07.07.2026 (Coal India Limited, Rajarhat) : Special Lecture Session on AI for Coal India Limited. Topic: Digital Finance Transformation in Public Sector Enterprises: The Role of AI & Data Analytics in Financial Decision-Making. Speakers : CA. Shyam Agarwal, Practicing Chartered Accountant, Kolkata and CA. Renu Modi, Practicing Chartered Accountant, Kolkata. CA. Shubham Khaitan, Chairperson-Institutional Connect Sub-Committee.

4.55 11.7.2026 (The Park, Kolkata) : Real Estate Summit 2026 in association with CREDAI Kolkata. Inaugural Session : Special Address on CREDAI Kolkata. Speaker : Mr. Apurva Salarpuria, President, CREDAI

Kolkata. Panel Discussion : Ease of Doing Business in Real Estate – Expectations from Government, Regulators & Industry. Panelists : Mr. Apurva Salarpuria, President, CREDAI Kolkata; Mr. Ashok Saraf, Vice President, CREDAI Kolkata, Mr. Sidharth Pansari, Immediate Past President, CREDAI Kolkata and Mr. Anirudh Modi, Managing Director, Eden Group, Kolkata. Moderator: CA. Arun Kr. Agarwal, Practicing Chartered Accountant, Kolkata. Technical Sessions – Topic : Interplay between RERA, PMLA & IBC Speaker : Dr. Adv. Nipun Singhvi, Practicing Advocate, Ahmedabad. Topic : JDA Intricacies in Income Tax & GST. Speaker : CA. Ashok Raghavan, Practicing Chartered Accountant, Bengaluru. Topic : REITs, SM REITs & AIF Speaker : CA. Amit Kumar Kedia, Director, KCAPL. CA. Vivek Newatia, Chairperson, Real Estate Summit Sub-Committee.

4.56 03.08.2026 – 14.08.2026 (Virtual) : ACAE in association with AIFTP (EZ), GSTBA, Kolkata, IDTPF, STAR and Online Partner: TaxGuru organized 10 Days 20 Hours Advanced Certificate Course on GSTAT – Litigation & Strategy.

- 03.08.2026 – Topic : GSTAT Rules – Law, Rules, Jurisdiction, E-Filing & Procedural Framework. Speaker : Adv. Arpit Haldia, Jodhpur.
- 04.08.2026 – Topic : GSTAT Rules – Drafting Appeals, Statement of Facts, Grounds of Appeal & Prayer. Speaker : CA. Vishal Poddar, Nashik.
- 05.08.2026 – Topic : GSTAT Rules – Orders, Rectification, Further Appeals, Fate of Time-Barred Appeals (APL-02 Rejected Cases), Inherent Powers of GSTAT, Scrutiny of Appeals & Curing of Defects. Speaker : CA. Rajesh Kumar TR, Bengaluru.
- 06.08.2026 – Topic : How to Handle Pre-GSTAT Litigation. Speaker : Adv.(Dr.) Gaurav Gupta, Delhi.
- 07.08.2026 – Topic : Power of GSTAT Rules - Learnings from ITAT, NCLT & Other Tribunals. Speaker : Adv. Shivam Mehta, Delhi.
- 10.08.2026 – Topic : Civil Laws Relevant to GSTAT- Information Technology Act, 2000, Code of Civil Procedure, 1908 (CPC), Bharatiya Nyaya Sanhita, 2023 (BNS), Bharatiya Nagarik Suraksha Sanhita, 2023 (BNSS) & Bharatiya Sakshya Adhinyam, 2023 (BSA). Speaker : Adv. Abhay Desai, Vadodara.
- 11.08.2026 – Topic : Issues in GST – Writ vs.

- Appeal. Speaker : Adv. Avinash Poddar, Surat.
8. 12.08.2026 – Topic : Artificial Intelligence (AI) for GST Professionals – Research, Drafting, Compliance, Litigation Strategy, Automation & Prompt Engineering. Speaker : CA. Venugopal Gella, Bengaluru.
 9. 13.08.2026 – Topic : GSTAT Rules - Court Craft, Advocacy, Hearing Strategy & Practical Case Handling. Speaker : Adv. Jatin Harjai, Jaipur.
 10. 14.08.2026 – Topic : Recent Judicial Developments, Landmark GST & GSTAT Decisions, Emerging Litigation Trends & Moot Court. Speaker : Adv. Naveen Kumar, Bengaluru. CA. Shubham Khaitan, Programme Co-ordinator. CA. Anup Kr. Luharuka, Chairperson, Indirect Tax Sub-Committee.

4.57 08.08.2026 (The HHI, Kolkata): Conclave on Internal Audit. Theme: Hindsight, Insight and Foresight.

Inaugural Session : Guest of Honour: CA. Ravi Kr. Patwa, Central Council Member, ICAI & Chairman, Internal Audit Standards Board, ICAI.

Technical Session 1 - Topic : Beyond Compliance: Operational Efficiency and Risk Resilience –Focus on various Industries. Speaker : CA. Akhilesh Thakur, Partner and Advisory Leader at SW India, Mumbai. Topic : Use of Data Analytics and Technology in Internal Audit. Speaker : CA. Ritwik Khator, Partner in risk Advisory at Chunder Khator & Associates, Chartered Accountants, Bengaluru.

Technical Session 2 – Topic : Risk Based Internal Audit – Practical Approach. Speaker : CA. Manigandan (Mani) Krishnamurthy, Partner in Risk Advisory Services at PKF Sridhar & Santhanam LLP, New Delhi. Topic : Report Writing: The Effective Way. Speaker: CA. Giriraj Mundhra, Director at KPMG India, Bengaluru. Panel Discussion – Assurance and Advisory: Finding the right balance. Panelists: CA. Ravi Kr. Patwa, Central Council Member, ICAI & Chairman, Internal Audit Standards Board, ICAI; CA. Manigandan (Mani) Krishnamurthy, Partner in Risk Advisory Services at PKF Sridhar & Santhanam LLP, New Delhi and CA. Giriraj Mundhra, Director at KPMG India, Bengaluru. Moderator : CA. Rishi Khator, Co-Founder & Managing Partner, Chunder Khator & Associates, Chartered Accountants, Kolkata. CA. Rishi Khator, Chairperson-Internal Audit Sub-Committee.

4.58 09.08.2026 (The Heritage School, Kolkata) : Music & Meditation – An evening of soulful music and inner stillness by Heartfulness. ACAE joined as a Community Partner. Performance by Master Anirban Roy, Flautist child prodigy and Ms. Maitrayee Roy, Vocalist.

4.59 22.08.2026 (Taj Bengal, Kolkata) : Annual Conference 2026. Theme: Re-imagining Bengal: Industry, Innovation and Infinite Possibilities (3i).

- (1) **Inaugural Plenary:** Chief Guest: CA. Rathindra Bose, Speaker, West Bengal Legislative Assembly. Topic: From Chartered Accountant to Change Maker: The Role of Professionals in Politics, Public Policy & Nation Building.
- (2) **Insight Conversation: Role of CAG in Good Governance.** Eminent Speaker: CA. Anand Mohan Bajaj, Deputy Comptroller & Audit General, Government of India. Moderator: CA. (Dr.) Debashis Mitra, Past President, ICAI.
- (3) **The Financial Futures: Building a Bankable Bengal: Unlocking Capital for Businesses, Entrepreneurs & Communities.** Eminent Speaker: Shri Partha Pratim Sengupta, Managing Director, Bandhan Bank. Moderator: CA. Sudhir Kedia, Fund Manager.
- (4) **Special Address on Re-imagining Bengal: How Strong Centre-State Partnership Can Unlock the State's Full Economic Potential.** Guest of Honour: Dr. Sukanta Majumdar, Hon'ble Union Minister of State Education and Development of North Eastern Region, Government of India.
- (5) **The Big Picture Dialogue – Topic : India's Economic Journey: From Global Economic Leader to Colonial Decline and the Road to Viksit Bharat 2047.** Eminent Speaker: Shri Mukul Kanitkar, Author & Thinker. Topic: India's Growth Story and Bengal's Nex Chapter: Can Bengal lead India's Journey to Viksit Bharat. Eminent Speaker: Ms. Monika Halan, Author & Financial Educator.
- (6) **Vision Address on Re-Imagining Bengal: The Government's Vision for Industrial Revival, Investment and Global Competitiveness.** Eminent Speaker: Shri Tapas Roy, Hon'ble Minister for Industry, Commerce & Enterprises,

- Government of West Bengal. Moderator: CA. Veni Thapar, Independent Director, Bandhan Bank.
- (7) **Policy Perspectives: Bengal@2035 : The Finance Minister's Vision for Growth, Investment & Fiscal Transformation.** Eminent Speaker Dr. Swapan Dasgupta, Hon'ble Finance Minister, Government of West Bengal. Moderator: CA. Veni Thapar, Independent Director, Bandhan Bank.
- (8) **Industry Leaders' Roundtable on Re-Imagining Bengal: Can the State Reclaim its Place on India's Industrial Map?** Panelists: Shri Umesh Chowdhary, Vice Chairman, Managing Director & CEO, Titagarh Rail Systems Limited; CA. (Dr.) Rajesh Kumar, MLA, Jagatdal Assembly Constituency in West Bengal, Former IPS Officer & DGP; Shri Utsav Parekh, Chairman, Nexome Capital Markets Ltd.; Shri Mehul Mohanka, Managing Director, Tega Industries Limited. Moderator: Ms. Avanne Dubash, Television Anchor, (Ex ET Now, Times Group).
- Chief Guest CA. Rathindra Bose, Speaker, West Bengal Legislative Assembly, felicitated: BBRL Foundation for granting financial assistance to support Scholarship Scheme dedicated to economically disadvantaged, yet deserving students pursuing CA Studies. CA. Harsh Agarwal and Mr. Shyam Sunder Nangalia, Trustees of BBRL Foundation accepted the felicitation.
 - Chief Guest CA. Rathindra Bose, Speaker, West Bengal Legislative Assembly, also felicitated CA. Shivani Agarwalla, Vice President-ACAIE for her extraordinary sporting achievement-the First Indian Women to win Gold & 7 time World Champion in Kettlebell Sport.
 - Shri Tapas Roy, Hon'ble Minister for Industry, Commerce & Enterprises, Government of West Bengal and CA. Veni Thapar, Independent Director, Bandhan Bank unveiled ACAIE Members' Directory 2026.
 - Dr. Swapan Dasgupta, Hon'ble Finance Minister, Government of West Bengal and CA. Veni Thapar, Independent Director, Bandhan Bank launched ACAIE New Website and unveiled ACAIE Profile.

CA. Kamal Nayan Jain, Chairperson-Annual Conference Sub-Committee.

- 4.60 26.08.2026 (William Court, Kolkata) :** ACAIE Foundation Day – Celebration of 66th Foundation Day. Swaranjali – An evening of Soulful Music and togetherness. Performers: Master Anirban Roy, Flautist & Child Prodigy and Ms. Maitrayee Roy, Vocalist.

FORTHCOMING PROGRAMMES

- 4.61 09.09.2026 (THA Auditorium, The Heritage Campus, Kolkata)** Seminar on AI for the Students of The Heritage College. Topic: The AI Advantage. Speakers: CA. Vanika Choudhary, Practicing Chartered Accountant, Kolkata and CA. Rahul Rungta, Practicing Chartered Accountant, Kolkata CA. Shubham Khaitan, Chairperson-Institutional Connect Sub-Committee.
- 4.62 16.09.2026 (The Lalit Great Eastern Kolkata) :** **16th Prof. Sukumar Bhattacharya Memorial Lecture.** Chief Guest & Keynote Speaker : Shri R N Ravi, Hon'ble Governor of West Bengal. Topic : "Viksit Bharat 2047". Guest Speaker: Shri L. Ramaswamy, Vedanta Teacher, Scholar & Executive Trustee, Vedanta Institute Kolkata. Topic: Professionalism with Purpose: The Role of Spirituality in Modern Life." Adv. Ramesh Kr. Patodia, Chairperson-Memorial Lecture Sub-Committee.

ACAIE CA CPE Study Circle

- 4.63 18.09.2025 (ACAIE Emami Conference Hall) :** 3 CPE Hours Seminar on 56th GST Council Meeting Updates and Way Forward. Topic : Policy Decision. Speaker: CA. Jay Agarwal, Practicing Chartered Accountant, Kolkata. Topic : Rate Rationalisation. Speaker : CA. Anup Kr. Luharuka, Practicing Chartered Accountant, Kolkata.
- 4.64 07.10.2025 (ACAIE Emami Conference Hall) :** 3 CPE Hours Seminar on MCA V3 Filing System – Annual Returns and Financial Statements. Topic: Amendment & Filing related issues in AOC-4 and MGT-7. Speaker : CS. Mohan Ram Goenka, Kolkata. Topic : Consequences of delayed filing and incomplete disclosure with recent judicial orders. Speaker : CS. Ravi Varma, Kolkata.
- 4.65 07.11.2025 (ACAIE Emami Conference Hall) :** 3 CPE Hours Seminar on Forex Hedging. Topic : Forex Basics and Hedging. Speaker : CA. Ankit Agarwal, CFO and Director, Finance, VISA Minmetal

- Limited, Kolkata. Topic : Advance Forex Hedging and Managing Foreign Currency Loans. Speaker : Mr. Samir Lodha, Managing Director, QuantArt Market Solutions Pvt. Ltd., Kolkata.
- 4.66 15.12.2025 (ACAE Emami Conference Hall) :** 3 CPE Hours Masterclass Series – Income Tax Act, 2025 (Overview, Key Differences & Critical Changes from the 1961 Act). Topic : Structural Framework, Definitions & Chargeability. Speaker : CA. Ayush Goel, Practicing Chartered Accountant, Kolkata. Topic : Residential Status, GAAR and Deemed Income. Speaker : CA. Asim Prakash, Practicing Chartered Accountant, Kolkata.
- 4.67 16.12.2025 (ACAE Emami Conference Hall) :** 3 CPE Hours Masterclass Series – Income Tax Act, 2025 (Overview, Key Differences & Critical Changes from the 1961 Act). Topic : Income from Employment, House Property and Business Income. Speaker : Adv. S M Surana, Kolkata. Topic : Capital Gains & Other Sources. Speaker : CA. Anup Kr. Sanghai, Practicing Chartered Accountant, Kolkata.
- 4.68 17.12.2025 (ACAE Emami Conference Hall) :** 3 CPE Hours Masterclass Series – Income Tax Act, 2025 (Overview, Key Differences & Critical Changes from the 1961 Act). Topic : Exemptions & Deductions. Speaker : CA. Prithvi Raj Kothari, Practicing Chartered Accountant, Kolkata. Topic : TDS/TCS & Special Tax Regime. Speaker : CA. Vivek Jalan, Practicing Chartered Accountant, Kolkata.
- 4.69 18.12.2025 (ACAE Emami Conference Hall) :** 3 CPE Hours Masterclass Series – Income Tax Act, 2025 (Overview, Key Differences & Critical Changes from the 1961 Act). Topic : Returns, Compliance & Assessments. Speaker : CA. Puja Agarwal, Practicing Chartered Accountant, Kolkata. Topic : Appeals, Penalties, Prosecution & Transition. Speaker : CA. Akkal Dudhwewala, Practicing Chartered Accountant, Kolkata.
- 4.70 13.02.2026 (ACAE Emami Conference Hall) :** 3 CPE Hours Seminar on Information Technology. Topic : Workflow Automation using Google Apps Script. Speaker : CA. Shreyansh Kothari, Practicing Chartered Accountant, Kolkata. Topic : Cyber Swachhata & VBA Macro. Speaker : CA. Vanika Choudhary, Practicing Chartered Accountant, Kolkata.
- 4.71 18.02.2026 (Emami Conference Hall) :** 3 CPE Hours Seminar on GST. Topic : Recent Developments in Indirect Tax. Speaker : CA. Arun Kr. Agarwal, Kolkata. Topic : Practical aspects of Filing of Appeals in GST Tribunal. Speaker : Adv. (CA) Tarun Kr. Gupta.
- 4.72 04.03.2026 (Myrah Banquets, Kolkata) :** ICAI–EIRC in association with all Study Circles of EIRC of ICAI organized Holi Get-Together 2026. Cultural, Music, Games, Dhap & Dhamal Program followed by Dinner by Pugalia Caterers.
- 4.73 06.03.2026 (ACAE Emami Conference Hall) :** 3 CPE Hours Seminar on Arbitration. Topic : International Arbitration–Professional Opportunities & Intricacies. Speaker : CS. Anil Kr. Dubey, Past Chairman, EIRC, ICSI. Topic : Domestic Arbitration – Professional Opportunities & Intricacies. Speaker : Adv. Arif Ali, Kolkata.
- 4.74 10.03.2026 (ACAE Emami Conference Hall) :** 3 CPE Hours Seminar on Corporate Law. Topic : Companies Compliance Facilitation Scheme 2026 and Recent Amendments in Companies Act, 2013. Speaker : CS. Shikha Gupta, Practicing Company Secretary, Kolkata.
- 4.75 20.03.2026 (ACAE Emami Conference Hall) :** 3 CPE Hours Seminar on Bank Audit. Topic : Intricacies in Bank Audit. Speaker : CA. Shyam Agarwal, Practicing Chartered Accountant, Kolkata. Topic : AI in Bank Audit. Speaker : CA. Vivek Agarwal, Practicing Chartered Accountant, Kolkata.
- 4.76 20.03.2026 (The Park, Kolkata) :** ICAI-EIRC along with Branches, Study Circles, Chapters & Groups of EIRC of ICAI felicitated CA. Prasanna Kumar D, President-ICAI and CA. Mangesh Pandurag Kinare, Vice President-ICAI. The Felicitation Programme was followed by Dinner.
- 4.77 30.03.2026 (ACAE Emami Conference Hall) :** 3 CPE Hours Seminar on AI. Topic: Vibe Coding for Chartered Accountants. Speaker : CA. Abhishek Agarwal, Practicing Chartered Accountant, Kolkata.
- 4.78 30.03.2026 (ACAE Emami Conference Hall) :** In the Annual General Meeting of ACAE Chartered Accountants CPE Study Circle of EIRC of ICAI, CA. Ayush Jain and CA. Manish Raj Dhandharia were unanimously elected the Convenor and Deputy Convenor respectively for the term 2026-2027.
- 4.79 09.05.2026 (The Park, Kolkata) :** 6 CPE Hours GST SUMMIT Theme: Law & Practice before the GST

Appellate Tribunal.

Chief Guest : Hon'ble Mr. Justice Satya Gopal Chattopadhyay, Vice President, GST Appellate Tribunal, Kolkata.

Technical Session 1 – Speaker : Adv. Bharat Raichandani, Mumbai. Topic : Appeals before GSTAT.

Technical Session 2 – Speaker : Adv. Arpit Haldia, Jodhpur. Topic : Filing procedures before GSTAT.

Technical Session 3 – Speaker : CA. Sunil Gabhawalla, Mumbai. Topic : AI in GST (Use & Misuse).

Technical Session 4 – Speaker : Adv. Abhay Desai, Vadodara. Topic : GSTAT & Interplay with CPC, BNS, BNSS, BSA.

Panel Discussion on Law & Practice before the GST Appellate Tribunal. Panelists : Senior Advocate P K Das, Member, Judicial (CESTAT) (Retd.), Shri Raj Karan Agarwal, IRS, Joint Commissioner, CESTAT, Kolkata. Panelist & Moderator : CA. Arun Kr. Agarwal, Practicing Chartered Accountant, Kolkata.

4.80 22.05.2026 (ACAE Emami Conference Hall) : 3 CPE Hours Seminar on Allied Laws. Topic: New Labour Code : Compliance, Transition and Practical Impact. Speaker : Prof. (CS) Timir Baran Chatterjee, Kolkata.

4.81 05.06.2026 (ACAE Emami Conference Hall) : 3 CPE Hours Seminar on DPDP and Peer Review. Topic : DPDP Speaker : CA. Priti Hallan, Kolkata. Topic : Peer Review. Speaker : CA. Amitesh Agarwal. Kolkata.

4.82 21.06.2026 (ICAI Centre of Excellence, Rajarhat): ICAI-EIRC jointly with ACAE CA CPE Study Circles – International Yoga Day 2026. Yoga Trainer & Mentor : CA. Surbhi Gandhi. Walkathon : 6.30 AM onwards from Biswa Bangla Convention Centre to ICAI CoE Rajarhat. Yoga Session: 7.00 AM onwards at ICAI CoE Rajarhat. Event followed by breakfast.

4.83 24.7.2026 (ACAE Emami Conference Hall) : 3 CPE Hours Seminar on Income Tax. Topic: Changes in ITR Returns for AY 2026-27 under the Income Tax Act, 1961 and Changes/Updates in the Income Tax Forms as per the Income Tax Rules, 2026 under the Income Tax Act, 2025. Speaker : CA. Puja Agarwal, Practicing Chartered Accountant, Kolkata.

4.84 03.09.2026 (ACAE Emami Conference Hall) : 3 CPE Hours Seminar on Income Tax. Topic: 3CD with

GST Implications. Speaker : CA. Vikash Kr. Banka, Practicing Chartered Accountant, Kolkata. Topic : Tax Audit Intricacies. Speaker : CA. S S Gupta, Practicing Chartered Accountant, Kolkata.

SUMMARY :

I. CONCLAVES/ SUMMITS (8)

- IPO Conclave 2026. Theme: Readiness, Challenges & Opportunities
- Symposia on Structuring Succession Planning and Inheritance Laws
- Conclave on NBFCs : Governance, Regulation & The Way Forward
- Conclave on NPO (Charitable Trust, Society, Sec 8 Co.) Ecosystem: Structure, CSR, FCRA & Taxation (Income Tax & GST) – A 360 degree Perspective
- Startup & Venture Capital Conclave
- Conclave on Digital Future 5.0: Gen AI, Agentic AI and Governance
- Conclave on Internal Audit. Theme: Hindsight, Insight and Foresight
- Real Estate Summit 2026 in association with CREDAI Kolkata

II. WORKSHOP/CERTIFICATE COURSES ETC. (3)

- Practical Workshop on Python and AI – As a Game Changer for Professionals
- NFRA Audit Workshop in collaboration with National Financial Reporting Authority (NFRA)
- 10 Day 20 Hours Advanced Certificate Course on GSTAT – Litigation & Strategy in association with AIFTP (EZ), GSTBA, Kolkata, IDTPF, STAR and Online Partner-TaxGuru

III. LECTURE MEETINGS/SEMINARS/INTERACTIVE SESSIONS ETC. (10)

- Bharat 2047– Building Resilient India amid Global Trade Friction
- GST 2.0 Sector-wise Impact, Challenges & Way Forward
- Interactive Session on The Insolvency and Bankruptcy Code (IBC)
- Interactive Q&A Session on GSTR-9 & 9C
- Live Interactive Meditation Session
- Seminar on Overview of the Indian Trust Act 1882– Concept of Settlor Trustee and beneficiary, Registration, Rule of perpetuity, Trust as a person/legal entity

- The ACAE Lifestyle Series Guest Expert Session
- Session on Life's Balance Sheet
- Knowledge Session on the Art of Effective Communication
- Seminar on Valuation & Corporate Laws

IV. MEETINGS WITH INCOME TAX/GST DEPARTMENTS (3)

- Interaction with Hon'ble Member (Admin & Tax Payer Services) of the Central Board of Direct Taxes (CBDT), Shri P K Mishra, Principal Chief Commissioner of Income-tax West Bengal & Sikkim and other Income-tax officials (1)
- Meeting with GST Department (2)

V. 66TH FOUNDATION DAY OF ACAE (1)

- Celebrated 66th Foundation Day of ACAE

VI. INSTITUTIONAL CONNECT SESSION (2)

- Special Lecture Session on AI for Coal India Limited
- Seminar on AI for the Students of The Heritage College Kolkata (forthcoming)

VII. FLAGSHIP CONFERENCE (1)

- Annual Conference 2026. Theme: Re-imagining Bengal: Industry, Innovation and Infinite Possibilities (3i)

VIII. FELLOWSHIP EXCURSIONS (3)

- Fellowship Trip to Taj Ganga Kutir, Raichak
- 4 nights – Cordelia Cruise to Lakshdweep
- Bir Billing Special – Himachal Pradesh : Inner Awakening Retreat with Sanghvi

IX. FELLOWSHIP PROGRAMMES (2)

- Special Darshan at Maa Dakshineswar Kali Temple
- Bijoya & Deepawali Family Meet

X. WOMEN CENTRIC PROGRAMMES (2)

- International Women's Day – Celebration of Womanhood
- CAFÉ EXPO 4.0 – Health & Wellness Edition

XI. GROUP DISCUSSIONS – VIRTUAL (15)

- Group Discussion on Direct Tax (4)
 - Renewal Rush: 12A & 80G Demystified
 - Transfer Pricing: Documentation, Compliance & Reporting
 - Income Tax Faceless Appeals
 - International Taxation

- Group Discussion on Indirect Tax (1)
 - GST Annual Return and Reconciliation (GSTR-9 and 9C)
- Group Discussion on Corporate Law (1)
 - Annual ROC Filings: Navigating New Requirements
- Group Discussion on Information Technology (3)
 - From 9 to 5 with AI: Making Workdays Smarter
 - Leveraging the DPDP Index with Technology
 - AI in Internal Audit
- Group Discussion on Labour Laws (1)
 - New Labour Laws
- Group Discussion on Other Laws & topics (5)
 - Aggregation of CA Firms and Global Growth
 - Credit Rating: Strengthening Corporate Finance Decisions
 - RERA: Important Compliances and Interesting Judgements
 - Digital Personal Data Protection Act, 2023 (read with Rules, 2025) (DPDP)
 - MSME Financing

XII. JOINT PROGRAMMES WITH OTHER ASSOCIATIONS ETC. (9)

- Interactive Session on GST 2.0 Reforms jointly with BBD Bag Professional Association, Central Kolkata Chartered Accountants Association, Direct Tax Professionals Association, Views Exchange Chartered Accountants Association and VIP Road Chartered Accountants Association
- Conclave on Union Budget 2026 and Deliberation on New Income Tax Act jointly with Bombay Chartered Accountants' Society (BCAS)
- Rastriya Chetana Manch, Kolkata in association with BBD Bag Professional Association, Central Kolkata Chartered Accountants Association, Chowringhee Square OPA Chartered Accountants Association, Direct Taxes Professionals Association, Maheshwari Professionals Forum, Tollygunge Study Circle for the Members of ICSI, New Alipore Chartered Accountants Association, Salt Lake City Chartered Accountants Association, Tollygunge Chartered Accountants Association, Views Exchange Chartered Accountants Association, VIP Road Chartered Accountants Association and Madhya Kolkata Study Circle for the Members of ICSI

- Conclave on GCC, ESG, Gift City jointly with BBD Bag Professional Association
- Conclave on IBC at Ten. Theme: Innovation, Reform & Emerging Challenges – jointly with Insolvency Professional Agency of Institute of Cost Accountants of India and IP Net.
- Start Up Ankuran 1.0 – Where Ideas Germinate organised by Career After Family in association with ACAIE. Knowledge Partner: TIE Kolkata
- Programme on Filing of Appeals before GSTAT organized by BCCI. ACAIE was represented by IPP.
- Music & Meditation – An evening of soulful music and inner stillness by Heartfulness. ACAIE joined as a Community Partner
- Pan-India Webinar on Filing of Appeal Form APL 05 and recent Notifications related to GST Tribunal organized by DGTS Kolkata and Delhi Zonal Unit. Trade Partner: ACAIE.

XIII SPORTS (1)

- ACAIE Premier League (APL) – Cricket, Chess, Pool, Badminton, Table Tennis, Pickleball, Carrom & Bowling.

XIV ACAIE MEMBERSHIP DRIVE (1)

- Stall was taken at the 50th Golden Jubilee Regional Conference of EIRC of ICAI for 2 days at Biswa Bangla Convention Centre for ACAIE Membership Drive and for Spreading information about ACAIE.

XV MEMORIAL LECTURE (1)

- 16th Professor Sukumar Bhattacharya Memorial Lecture (forthcoming)

XVI JOINT PROGRAMMES WITH EIRC OF ICAI (3)

- Holi Get-Together
- Felicitation of CA. Prasanna Kumar D, President-ICAI and CA. Mangesh Pandurag Kinare, Vice President-ICAI
- International Yoga Day 2026

XVII CPE PROGRAMMES (18)

- Seminar on Direct Tax – 6
- Seminar on Indirect Tax – 2
- Seminar on Corporate Law – 2
- Seminar on Audit & Accounts – 2
- Seminar on Information Technology – 3
- Seminar on Allied Laws – 2
- GST Summit. Theme: Law & Practice before the GST

Appellate Tribunal –1

XVIII ANNUAL GENERAL MEETING (1)

- AGM of ACAIE Chartered Accountants CPE Study Circle of EIRC of ICAI

5. HOUSE JOURNAL/SOUVENIR/ETC. :

Following are the summary of the publications released by the Association and ACAIE CA Study Circle to keep members informed of its activities :

Periodical Journals

- E-CommerceQ-Commerce (September-December 2025)
- Startup Ecosystem & Digital Services (January-March 2026)
- Beyond Traditional Industries-The Next Growth Engines for Bengal (April-June 2026)

Event Souvenirs

- Conclave on IBC at Ten: Innovation, Reform & Emerging Challenges (April 2026)
- GST Summit 2026- Law & Practice before the GST Appellate Tribunal (May 2026) (ACAIE CA SC)
- Annual Conference 2026 – Reimagining Bengal: Industry, Innovation & Infinite Possibilities (3i) – (August 2026)

Reference Handbooks & Corporate Materials

- ACAIE Handout
- ACAIE GSTAT Handbook
- ACAIE Profile
 - Advancing Knowledge
 - Empowering Professionals
 - 65 + Years of Professional Excellence
- ACAIE Members' Directory 2026

6. LAUNCH OF ACAIE NEW WEBSITE

7. SCHOLARSHIP SCHEME

Scholarship Scheme for Chartered Accountancy (CA) Students. The purpose of this scheme is to provide financial assistance to deserving students pursuing CA studies who hail from economically weaker families, ensuring that financial hardship does not become a barrier to their professional education. The Board of Trustees of BBRL Foundation, have entrusted the task of the entire selection process to ACAIE and BBRL Foundation grant financial assistance to support the Scholarship Scheme.

8. Ensuing 66th Annual General Meeting :

The 66th Annual General Meeting of the Association is being convened on Saturday, 19th September, 2026 at 6.00 pm at Williams Court, Williams Court Banquet, 4th Floor, 40, Shakespeare Sarani, Kolkata – 700 017.

9. Sub-Committees 2025 – 2026

The following Sub-Committees were constituted during the year.

SL. NO.	GROUPS and SUB-COMMITTEES	MENTOR	CHAIRPERSON	CO-CHAIRPERSON
1	Accounts & Audit	CA. Vivek Agarwal	CA. Vivek Newatia	CA. Roshan Kr. Bajaj
2	Allied Laws	CA. Santosh K Roongtaa	CA. Siddhant Jajodia	CA. Amrishi Kr. Bhuwania
3	Annual Conference	–	CA. Kamal Nayan Jain	CA. Vasudeo Agarwal
4	Archive	CA. Rishi Khator	CA. Renu Modi	Adv. Ruchika Dhanuka
5	Capital Market	CA. Vasudeo Agarwal	CA. Ayush Jain	Mr. Rahul Maheswari
6	Corporate Laws	CS. S M Gupta	CA. Mohit Bhuteria	Adv. Rahul Parasrampur
7	CSR Conclave	CA. Kashi Prasad Khandelwal	CA. Shubham Khaitan	CA. Raj Kr. Lakhotia
8	Direct Tax	CA. Anup Kr. Sanghai	Adv. Ramesh Kr. Patodia	CA. Rajat Agrawal
9	ESG /GCC / Gift City	CA. Sushil Kr. Pransukhka	CA. Sanjib Sanghi	CA. Sanjay Khemka
10	ET Bengal Corporate Awards	CA. Anand Chopra	CA. Jinesh S Vanzara	CA. Kamal Nayan Jain
11	Fellowship	CA. Vasudeo Agarwal	CA. Priyanshi Agarwal	CA. Mahak Bhuteria
12	Foundation Day Celebrations	CA. Jitendra Lohia	CA. Shivani Agarwalla	CA. Ishan Tulsian
13	Fund Raise Conclave	CA. R N Rustagi	CA. Ajay Kr. Patodia	Mr. Kailash Dhanuka
14	Group Discussion	CA. Indu Chatrath	CA. Debayan Patra	CA. Vishal Khowala
15	Indirect Tax	Adv. (CA) Tarun Kr. Gupta	CA. Anup Kr. Luharuka	CA. Rohit Prasad
16	Industry & Commerce	CA. R S Jhavar	CA. Ajay Kr. Patodia	Mr. Sunil Goenka
17	Infrastructure	CA. Anand Chopra	CA. Mohit Bhuteria	CA. Ayush Jain
18	Insolvency & Bankruptcy Code (IBC)	Adv. Ram Ratan Modi	CA. Nitin Daga	Adv. Tannya Baranwal
19	Institutional Connect	CA. Pulak Kr. Saha	CA. Shubham Khaitan	CA. Prateek Chaudhary
20	IT & AI	CA. Vivek Agarwal	CA. Sumit Bihani	CA. Vanika Choudhary
21	Journal	CA. H K Agrawal	CA. Manish Raj Dhandharia	CA. Sakshi Jhajharia
22	Legal Compliances	CA. Sanjay Bhattacharya	CA. Ayush Jain	CA. Shubham Khaitan
23	Life Style Conclave	CA. Swapan Kr. Bhattacharyya	CA. Renu Modi	Ms. Anupriya Chowdhary
24	Membership & Directory	CA. P D Rungta	CA. Gopal Kumar Khetan	CA. Chimpul Lal Agarwal / CA. Sumit Modi
25	Memorial Lecture	Adv. Arvind Agrawal	Adv. Ramesh Kr Patodia	CA. Narendra Kr. Shah
26	Nomination	–	Adv. (CA) Tarun Kr. Gupta	–
27	Promoter/CEO/CFO Conclave	CA. Madhav Prasad Sureka	CA. Ajay Kr. Patodia	CA. Dhiraj Jhunjhunwala
28	Real Estate	CA. Arun Kr. Agarwal	CA. Vivek Newatia	CA. Gopal Krishna Lodha
29	Soft Skill Communication	Mr. Sumit Binani	CA. Shivani Agarwalla	Mr. B D Surana
30	Sports	CA. Rishi Khator	CA. Rohit Prasad	CA. Alok Jain
31	Students Scholarship	CA. Anand Chopra	CA. Niraj Kr. Harodia	CA. Mohit Bhuteria
32	Valuation	CA. Kamal Nayan Jain	CA. Rashmi Chhawchharia	CA. Vikash Goel

SL. NO.	GROUPS and SUB-COMMITTEES	MENTOR	CHAIRPERSON	CO-CHAIRPERSON
33	Vision Committee	CA. Jinesh S Vanzara	Adv. (CA) Tarun Kr. Gupta	Adv. Ramesh Kr. Patodia
34	Women Member	CA. Shivani Agarwalla	CA. Rashmi Chhawchharia	CA. Sarita Agarwal
35	Young Member	CA. Rakesh Jain	CA. Rohit Prasad	CA. Pushp Deep Rungta

10. Auditors

M/s. Ghosh Bhattacharya & Co (formerly Saswati Ghosh & Co), Chartered Accountants retire at the ensuing Annual General Meeting and are eligible for re-appointment.

11. Acknowledgement

The Executive Committee expresses its deep gratitude to everyone who helped the Association achieve its pinnacle of success in the year 2025-2026, ensuring the Association's activities continued in alignment with its aims and objectives. The Executive Committee would especially like to thank all the Past Presidents for providing their valuable guidance and strategic suggestions that helped the Association reach greater heights. Special thanks also extended to all speakers and faculty members for their unwavering support. Additionally, the Executive Committee acknowledges the immense contributions of the Chairpersons and Co-Chairpersons of the various Sub-Committees, the participants of the programs, and the esteemed Members who took an active interest in the Association's initiatives. The Executive Committee also conveys its sincere appreciation to the sponsors and advertisers of the Association's House Journals, Souvenirs etc. throughout the year. Lastly, the Executive Committee extends its heartfelt thanks to the Association's staff for their hard work and efficient services.

For and on behalf of the Executive Committee

CA. Niraj Kr. Harodia
President

CA. Mohit Bhuteria
General Secretary

Place : Kolkata

Dated : 5th September, 2026

INDEPENDENT AUDITORS' REPORT

To the Members

Association of Corporate Advisers & Executives

Opinion

We have audited the accompanying financial statements of **Association of Corporate Advisers & Executives** ("the society") which comprises the Balance Sheet as at March 31, 2026 and the Income and Expenditure Account as well as the Receipt and Payment Account for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of the society are prepared, in all material aspects, in accordance with the West Bengal Societies Registration Act, 1961 (the 'Act') and the Rules framed thereunder and also give a true and fair view of the financial position of the society as at March 31, 2026 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs). 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 society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards and the West Bengal Societies Registration Act, 1961 and the Rules framed thereunder, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the society'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 management either intends to liquidate the society or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the society's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- 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 society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of 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 society'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 Society to cease to continue as a going concern.

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

For **Ghosh Bhattacharya And Co**
Chartered Accountants

CA SASWATI GHOSH
Partner

Dated : 28th August, 2026
Place : Kolkata

Membership No.: 052156
UDIN - 26052156HUKNPB5873

Balance Sheet as at 31st March, 2026

Particulars	Note No.	31st March, 2026 ₹	31st March, 2025 ₹
SOURCES OF FUNDS :			
General Fund	1	2,69,89,114	2,65,51,847
Corpus Fund	2	96,69,500	96,69,500
Prof. Sukumar Bhattacharya Memorial Endowment Fund	3	3,62,791	3,45,742
Education Fund	4	1,47,100	1,47,100
Current Liabilities	4A	49,312	26,489
Total		3,72,17,817	3,67,40,678
APPLICATION OF FUNDS :			
Fixed Assets	5	1,60,54,012	1,75,39,097
Investments	6	1,87,17,339	1,69,02,277
Current Assets, Loans & Advances			
a) Cash & Bank Balances	7	17,22,381	16,02,767
b) Loans & Advances	8	6,78,869	5,74,363
c) Other Current Assets	8A	45,214	1,22,172
Total		3,72,17,817	3,67,40,678

Signed in terms of our report of even date attached.

For **Ghosh Bhattacharya And Co**
Chartered Accountants
Firm Registration No. 315060E

(Saswati Ghosh)
Partner

Membership No. 052156
UDIN - 26052156HUKNPB5873

Kolkata.
Dated, the 28th Day of August, 2026

For and on behalf of the Executive Committee

Niraj Kr. Harodia
President

Mohit Bhuteria
General Secretary

Ayush Jain
Treasurer

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

Particulars	Note No.	Year ended 31st March, 2026 ₹	Year ended 31st March, 2025 ₹
INCOME :			
Subscriptions and Donations	9	19,85,500	6,38,500
Receipts from Meetings, Seminars, Training and Workshops Organised By Association	10	85,23,624	92,62,746
Other Income	11	12,85,470	11,22,582
		1,17,94,594	1,10,23,828
EXPENDITURE :			
Administrative and other Expenses	12	27,93,865	31,32,531
Expenditure from Meetings, Seminars, Training and Workshops Organised By Association	10	78,74,828	65,58,219
Depreciation	5	15,31,585	15,23,900
		1,22,00,278	1,12,14,650
Net Surplus/Deficit transferred to General Fund		(4,05,684)	(1,90,822)

Signed in terms of our report of even date attached.

For **Ghosh Bhattacharya And Co**

Chartered Accountants

Firm Registration No. 315060E

(Saswati Ghosh)

Partner

Membership No. 052156

UDIN - 26052156HUKNPB5873

Kolkata.

Dated, the 28th Day of August, 2026

For and on behalf of the Executive Committee

Niraj Kr. Harodia

President

Mohit Bhuteria

General Secretary

Ayush Jain

Treasurer

Receipt and Payment Account for the year ended 31st March, 2026

Particulars	Note No.	Year ended 31st March, 2026		Year ended 31st March, 2025	
		₹	₹	₹	₹
RECEIPT:					
Opening Balance			16,02,767		22,31,676
Donations, Life Membership fee and Admission fees:					
General Fund	1	8,60,000		9,51,500	
Corpus Fund	2	—		13,00,000	
			8,60,000		22,51,500
Subscriptions and Donations:					
Donations & Membership Fees	9	19,85,500	19,85,500	6,38,500	6,38,500
Income Tax Refund			3,29,698		1,66,350
Interest:					
Interest from Fixed Deposit	11	10,03,039		10,26,480	
Interest from Saving Bank Account	11	32,467		73,740	
Interest on Income Tax Refund	11	35,450		6,650	
Interest Prof. Sukumar Bhattacharya Memorial Fund	3	17,049	10,88,005	15,712	11,22,582
Miscellaneous receipts		—		—	
Refund of Loans & Advances - Staff Advance		12,000		—	
Meetings, Seminars, Training and Workshops Organised by Association	10	83,98,624	84,10,624	92,87,746	92,87,746
Tax Deducted at Source-Collected			1,42,837		1,33,133
GST			76,958		—
Profession Tax Collected			8,360		7,910
			1,45,04,754		1,58,39,402
PAYMENT:					
Addition to Fixed Assets	5		46,500		6,780
GST			—		97,336
Advance to Staff			—		25,000
Advance to Apeejay Surendra Park Hotels Ltd.			2,28,808		20,000
Tax Deducted at Source - earlier year (collected & paid)			1,489		3,566
Tax Deducted at Source (collected & paid)			1,18,525		1,31,644
Profession Tax			8,360		7,910
SB Memorial Lecture Expenses			—		620

Particulars	Note No.	Year ended 31st March, 2026		Year ended 31st March, 2025	
		₹	₹	₹	₹
Investments:					
Linked Term Deposits with ICICI Bank			3,284		3,395
SBMEF Fixed Deposit			50,000		—
Fixed Deposit in Banks			14,64,313		42,30,687
Administrative and Other Expenses	12		27,38,417		29,27,731
Meetings, Seminars, Training and Workshops Organised by Association	10	78,49,828	78,49,828	65,58,219	65,58,219
Tax Deducted at Source	8		2,72,846		2,48,745
Closing Balance					
Bank Account	7		17,20,984		15,70,155
Cash-in-hand	7		1,397		32,612
			1,45,04,754		1,58,64,402

Signed in terms of our report of even date attached.

For **Ghosh Bhattacharya And Co**
Chartered Accountants
 Firm Registration No. 315060E

(Saswati Ghosh)
Partner

Membership No. 052156
 UDIN - 26052156HUKNPB5873

Kolkata.
 Dated, the 28th Day of August, 2026

For and on behalf of the Executive Committee

Niraj Kr. Harodia
President

Mohit Bhuteria
General Secretary

Ayush Jain
Treasurer

	Year ended 31st March, 2026		Year ended 31st March, 2025	
	₹	₹	₹	₹
Note No. – 1				
General Fund :				
Balance as per Last Account	2,65,51,847		2,58,06,881	
Add: Life Membership Fees	8,60,000		9,50,000	
" Admission Fees	–		1,500	
" Excess of Income over Expenditure	(4,05,684)		(1,90,822)	
Less Transfer of Interest on SBMEF Fund	(17,049)		(15,712)	
	<u>2,69,89,114</u>		<u>2,65,51,847</u>	

Note No. – 2				
Corpus Fund :				
Balance as per Last Account	96,69,500		83,69,500	
Add: Donations received during the year	–		13,00,000	
	<u>96,69,500</u>		<u>96,69,500</u>	

Note No. – 3				
Prof. Sukumar Bhattacharya Memorial Endowment Fund:				
Balance as per Last Account	3,45,742		3,30,650	
Add: Interest of Prof. SBME Fund	17,049		15,712	
	<u>3,62,791</u>		<u>3,46,362</u>	
Less: Memorial Lecture Expenses	–		620	
	<u>3,62,791</u>		<u>3,45,742</u>	

Note No. – 4				
Education Fund		<u>1,47,100</u>		<u>1,47,100</u>

Note No. – 4A				
Current Liabilities				
Refund received pending repayment		25,000		25,000
TDS		24,312		1,489
		<u>49,312</u>		<u>26,489</u>

Note No. - 5

Fixed Assets

Sl. No.	Particulars	GROSS BLOCK (AT COST)				DEPRECIATION				NET BLOCK	
		As at 01.04.2025	Additions	Deductions	As at 31.03.2026	Upto 31.03.2025	For the year	Deductions	Upto 31.03.2026	As at 31.03.2026	As at 31.03.2025
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	Office (1.58%)	1,82,35,711	–	–	1,82,35,711	28,85,804	2,88,124	–	31,73,928	1,50,61,783	1,56,38,031
2	Computers & Printers (31.67%)	5,12,445	46,500	–	5,58,945	5,12,445	7,363	–	5,19,808	39,137	–
3	Electronic Items (9.50%)	24,08,142	–	–	24,08,142	15,68,854	2,28,773	–	17,97,627	6,10,515	10,60,959
4	Furniture & Fittings (9.50%)	1,06,03,420	–	–	1,06,03,420	92,53,517	10,07,325	–	1,02,60,842	3,42,578	23,57,228
	Total	3,17,59,718	46,500	–	3,18,06,218	1,42,20,620	15,31,585	–	1,57,52,205	1,60,54,012	1,90,56,218
	Previous Year	3,17,52,938	6,780	–	3,17,59,718	1,26,96,720	15,23,900	–	1,42,20,620	1,75,39,097	1,90,56,218

	Year ended 31st March, 2026		Year ended 31st March, 2025	
	₹	₹	₹	₹
Note No. – 6				
Investments : (at Cost)				
Deposits with Scheduled Banks:				
A) Corpus Fund :				
HDFC Bank - Fixed Deposits	96,69,500	96,69,500	87,69,500	87,69,500
B) General Fund :				
HDFC Bank - Fixed Deposits	70,25,231		77,72,872	
ICICI Bank- Fixed Deposits	15,63,624		52,805	
Punjab National Bank - F D	1,47,100		1,47,100	
		87,35,955		79,72,777
C) Prof. Sukumar Bhattacharya Memorial Endowment Fund :				
HDFC Bank. - Fixed Deposits	—		1,00,000	
ICICI Bank Ltd. - Fixed Deposits	3,11,884	3,11,884	60,000	1,60,000
		1,87,17,339		1,69,02,277

Note No. – 7**Cash & Bank Balances**

Cash in hand (As Certified by Management)	1,397	1,397	32,612	32,612
With Scheduled Banks: (in Savings Bank)				
HDFC Bank Ltd. (A/c No. 00081000014310)	10,88,886		8,28,381	
ICICI Bank Ltd. (A/c No. 000601034339)	2,51,907		2,18,026	
ICICI Bank Ltd. - (A/c No. 000601043311) PSBMEF	50,907		1,85,742	
Punjab National Bank - (A/c No. 0389010309349)	3,29,285	17,20,984	3,38,006	15,70,155
		17,22,381		16,02,767

	Year ended 31st March, 2026		Year ended 31st March, 2025	
	₹	₹	₹	₹
Note No. – 8				
A – Loans & Advances : (Unsecured—considered good)				
Tax Deducted at Source				
AY 2026 - 2027	2,72,846		–	
AY 2025 - 2026	–		2,48,745	
AY 2023 - 2024	–		1,16,403	
		2,72,846		3,65,148
Advance to Asian Hotels East Ltd	–		25,000	
Advance to Taj Bengal	25,000		–	
Advance to Staff	13,000		25,000	
Apeejay Surendra Park Hotels Ltd.	2,28,808		20,000	
		2,66,808		70,000
B – Deposits :				
Security Deposit				
CESC Ltd.	14,215		14,215	
Turner Morrison	1,25,000		1,25,000	
		1,39,215		1,39,215
Total (A + B)		6,78,869		5,74,363
Note No. – 8A				
Other Current Assets				
GST : ITC :IGST/CGST/SGST		45,214		1,22,172
		45,214		1,22,172
Note No. – 9				
Subscriptions and Donations				
Membership Fees	1,15,500		1,48,500	
Donations	18,70,000		4,90,000	
		19,85,500		6,38,500

	Year ended 31st March, 2026		Year ended 31st March, 2025	
	Receipts	Expenditure	Receipts	Expenditure
	₹	₹	₹	₹
Note No. - 10				
Meetings, Seminars, Training and Workshops Organised by Association	85,23,624	78,74,828	92,62,746	65,58,219
	<u>85,23,624</u>	<u>78,74,828</u>	<u>92,62,746</u>	<u>65,58,219</u>
	₹	₹	₹	₹
Note No. - 11				
Other Incomes :				
Interest from :				
Fixed Deposits	12,00,504		10,26,480	
Income Tax Refund	35,450		6,650	
Interest from SBMEF Funds	17,049		15,712	
Savings Bank Accounts	32,467		73,740	
	<u>12,85,470</u>		<u>11,22,582</u>	
Miscellaneous Receipts	—		—	
		<u>12,85,470</u>		<u>11,22,582</u>

Note No. – 12

Administrative and Other Expenses

	Year ended 31st March, 2026	Year ended 31st March, 2025
	₹	₹
Salaries & Bonus	16,52,165	14,38,000
Ex-Gratia to A Mishra	—	3,80,250
Staff Welfare	38,105	39,685
Bank Charges	956	60
Amount W/off	32,200	—
Annual General Meeting	76,100	76,500
Executive Committee Meetings	9,377	23,090
Sub Committee Meetings	19,930	15,325
Postage & Courier Charges	60,778	52,359
Travelling & Conveyance	56,595	45,256
Telephone & SMS Charges	12,412	12,160
Electricity Charges	90,525	77,563
Office Maintenance	1,44,797	1,41,428
Repair & Maintenance Expenses	45,023	98,427
Tata Sky Subscription	—	2,000
General Expenses	6,658	21,963
Late Fees - TDS & GST	25	610
Membership Subscription - MCC	5,000	5,000
Website Development/Software Internet Exp.	86,170	1,22,155
Audit Fees - For Statutory Audit	10,000	10,000
Rates & Taxes	75,193	79,399
Books & Periodicals Purchased	5,588	3,773
GST Input credit reversed	4,500	2,38,609
Research & Development expenses	1,33,354	
Expenses on Diwali get together	8,400	30,000
Software & Internet	1,35,164	1,64,919
Professional fees	82,000	54,000
	27,93,865	31,32,531

**Note No. – 13****Significant Accounting Policies**

- a) The Accounts are prepared on Cash Basis
- b) **Fixed Assets :**
 - i) Fixed Assets are stated at cost less accumulated depreciation. The acquisition cost and all direct expenses attributable to the acquisition and installation of assets are capitalised..
 - ii) Depreciation on Fixed Assets is calculated pro-rata on Straight Line Method (SLM) based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.
- c) **Investments :** Investments are stated at cost.
- d) **Revenue Recognition :** Annual Subscription from Members and Donations received are recognised as Income Whereas Life Membership Fees and Admission Fees are credited to General Fund.
- e) **Corpus Fund :** Donations Received, if any, towards Corpus Fund are Credited to " Corpus Fund".
- f) Previous Years' figures have been re-grouped / re-arranged wherever necessary.

Notes On Accounts

1. **Income Tax :** In view of exemptions available under the Income tax Act, 1961, there will not arise any tax liability to the Association.

Signed in terms of our report of even date attached.

For **Ghosh Bhattacharya And Co**
Chartered Accountants
 Firm Registration No. 315060E

(Saswati Ghosh)
Partner
 Membership No. 052156
 UDIN - 26052156HUKNPB5873

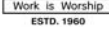
Kolkata.
 Dated, the 28th Day of August, 2026

For and on behalf of the Executive Committee

Niraj Kr. Harodia
President

Mohit Bhuteria
General Secretary

Ayush Jain
Treasurer

[illegible]

ACAE AT A GLANCE



Conclave on IBC at Ten



Real Estate Summit 2026



Conclave on NPO



Conclave on NBFCs



International Women's Day - Celebration of Womanhood



CA. Shivani Agarwalla, Vice President-ACAE, the First Indian Women to win Gold & 7 time World Champion in Kettlebell Sport - Felicitation by CA. Rathindra Bose, Speaker, West Bengal Legislative Assembly



IPO Conclave 2026 - Readiness, Challenges & Opportunities



Startup & Venture Capital Conclave



NFRA Audit Workshop - Essential Habits of Effective Auditors



NFRA Audit Workshop - Essential Habits of Effective Auditors



Symposia on Structuring Succession Planning and Inheritance Laws



Conclave on Internal Audit

Annual Conference 2026

Re-imagining Bengal : Industry, Innovation and Infinite Possibilities (3i)



Inaugural Plenary



Insight Conversation Session



The Financial Futures Session



Special Address by guest of Honour



The Big Picture Dialogues Session



Vision Address Session



Policy Perspectives Session



Panel Discussion : Industry Leader;s Roundtable



Welcome Speech by
President CA. Niraj Kr. Harodia



Group Photo with CA Rathindra Bose