

The Trustees
Indian Association for Radiation Protection
Radiation Safety System Division,
BARC, Mumbai – 400085.

Report on the Financial Statements

We have audited the attached financial statements of Indian Association for Radiation Protection, which comprise the Balance Sheet as at March 31, 2026, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the Society preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimate made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements read with Significant Accounting Policies and other notes forming part of financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a. In the case of the Balance Sheet, of the state of affairs of the Trust at March 31, 2026.
- b. In the case of the Income and Expenditure Account, of the excess of income over expenditure of the Trust for year ended on that date.

Report

1. We report that:

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

For Ramesh S Iyer & Associates
Chartered Accountants
Firm Registration No. 142449W

(Ramesh S Iyer)
Partner
M. No.035515

Place: MUMBAI

Dated: 26-09-2026

UDIN: 26035515UGVRAL4269

INDIAN ASSOCIATION FOR RADIATION PROTECTION
Income & Expenditure Accounts for the Year Ended 31st March 2026

for the year ended 31-03-2025	Expenditure	for the year ended 31-03-2026	for the year ended 31-03-2025	Income	for the year ended 31-03-2026
8,448	Accommodation Expenses (PAP)	4,680	37,393	Re-exam	1,15,000
22,000	AMC to Wolters Kluwer	26,796	53,62,840	Trainee Fee	48,75,000
60,000	Audit Fees	60,000	1,18,760	Saving Bank Interest	1,01,104
1,392	Bank Charges	4,117	8,24,418	FD Interest	8,94,170
15,000	Clerical Assistances & Admin Assistances	22,400	12,27,034	Sponsorship-Mangalore Conference	-
57,958	Depreciation	45,493	3,000	Trainee cancellation charges	500
76,080	Excess/Short Fees Paid	3,41,060	49,547	Royalty Received	74,623
	Excess Booking Reversed	2,33,850	1,34,800	Life Membership Fees / Membership Fees	38,700
14,20,316	Food & Refreshment- Mangalore conference		24,052	Interest on income tax refund	-
3,03,990	Food & Refreshment Expenses (PAP)	2,12,201	8,346	Miscellaneous Income	983
10,49,963	Food & Refreshments (Training)	7,40,221			
40,000	Financial Assistance for Conference				
	Financial Assistance for ENVRAD/2026	50,000			
	Financial Assistance for IGCAR Workshop	1,27,119	5,69,003	Excess of Expenditure over Income	-
	Financial Assistance to SMC for workshop	25,000			
3,00,000	Grant to Kalpakkam Chapter				
5,00,000	Grant to NECE				
75,000	Grant to IARPHC				
25,000	Grant to ISEAC				
15,43,000	Honorarium	12,28,600			
18,156	Income Tax Paid				
2,928	Interest and Late Fee of GST	20,734			
2,08,260	Interest on Income Tax				
12,744	Internet Charges	20,744			
5,84,092	Journal Printing WKIPL	8,68,817			
1,09,800	Momentos- Mangalore Conference				
14,363	Miscellaneous Expenses	9,519			
144	Postage & Courier	1,798			
3,597	Postage & Courier- Mangalore Conference				
3,23,966	Printing & Stationary (training)	3,08,991			
2,32,950	Printing & Stationary- Magalore Conference				
39,497	Printing & Stationary (PAP)	28,017			
68,500	Prizes and Awards-Mangalore Conference				
1,69,000	Professional Charges	2,77,930			
2,537	Quiz Prize (PAP)	2,688			
7,04,000	Service Charges to BARC	5,76,000			
27,000	Skit Play	15,000			
2,270	Software Expenses				
79,389	Training KIT (PAP)	48,202			
26,290	Travelling Expenses & Travel assistance	78,783			
5,000	Travelling Expenses -Mangalore Conference				
1,27,770	Travelling Expenses (PAP)	1,22,321			
31,320	Website Development- Mangalore Conference				
67,472	Website Maintenance	51,130			
	Excess of Income over expenditure	5,47,870			
83,59,193		61,00,080	83,59,193		61,00,080
5,69,003	Excess of Expenses over Income			Excess of Income over expenses	5,47,870
1,34,800	IARP Fund - Life Membership Fees	38,700			
4,208	A.K.Ganguly Felicitation Fund	4,418			
31,523	A R Gopal Ayyangar Award Fund	33,100			
61,198	A.K.Ganguly Oration Award Fund	64,258			
3,32,554	Fund for Training Course on Radiation Safety	3,49,182			
3,939	P R Kamath's Radiation Environmentalist Award Fund	4,136			
18,518	Shri A Nagaratnam Oration Award Fund	19,444			
3,376	AK Ganguly Best Essay Award	3,545			
	Balance c/f to balance sheet	31,087	11,59,119	Balance c/f to balance sheet	
11,59,119	Total	5,47,870	11,59,119		5,47,870

As per our report of even date
For Ramesh S Iyer & Associates
Chartered Accountants

For Indian Association for Radiation Protection

(Ramesh S Iyer)
Partner

M. No. 035515

Date 22-09-2026

Mumbai

UDIN:26035515M1XUQOW6240

Dr. S. Anand
(Secretary)

Dr. S. M. Pradhan
(Treasurer)

Shri Probal Chaudhury
(President)



INDIAN ASSOCIATION FOR RADIATION PROTECTION					
Balance Sheet as on 31st March 2026					
as on 31-03-2025	Liabilities	as on 31-03-2026	as on 31-03-2025	Assets	as on 31-03-2026
	IARP Fund			Fixed Assets	
8,40,909	As Per Last Balance Sheet	9,75,709	5,587	Computer for General Training Courses	2,235
1,34,800	Add: Life Membership Fee	38,700	1,07,981	Survey Meter	91,783
9,75,709		10,14,409	3,804	Microphone And Speakers	3,234
	A.K.Ganguly Felicitation Fund		1,69,150	Radiation monitoring devices	1,43,778
84,160	As Per Last Balance Sheet	88,368	2,86,522		2,41,029
4,208	Add: Accretions of Interest	4,418			
88,368		92,786			
	ARG Avyangaar Award Fund			Advances & Deposits	
6,30,468	As Per Last Balance Sheet	6,61,991		Sundry Debtors	2,20,060
31,523	Accretions of Interest (including refund)	33,100	4,14,230	CGST Receivable	11,964
6,61,991		6,95,091	31,958	SGST Receivable	11,964
	A.K.Ganguly Oration Award Fund		76,501	Electronic Cash Ledger	1,73,769
12,23,967	As Per Last Balance Sheet	12,85,165	-	TDS AY. 2026-27	2,04,747
61,198	Accretions of Interest	64,258	1,82,608	TDS AY 2025-26	1,82,608
12,85,165		13,49,423	7,37,256		8,05,111
	Fund for Training Course on Radiation Safety			Cash & Bank Balances	
66,51,085	As Per Last Balance Sheet	69,83,639		SBI - A/c No.6069/33787	2,62,933
3,32,554	Accretions of Interest (including refund)	3,49,182	2,19,810	SB-A/C NO.3466171611	11,66,437
69,83,639		73,32,821	13,72,926	PNB -A/c No.444762	34,75,677
	P.R.Kamath's Radiation Environmentalist Award Fund		42,22,517	Fixed Deposit (including Accrued Int)	1,39,92,199
78,779	As Per Last Balance Sheet	82,718	1,31,87,454		1,88,97,245
3,939	Accretions of Interest (including refund)	4,136	1,90,02,706		
82,718		86,854		Cash in Hand	1,434
	Shri A.Nagaratnam Oration Award		4,924		
3,70,360	As Per Last Balance Sheet	3,88,878			
18,518	Accretions of Interest	19,444			
3,88,878		4,08,322			
	Fund Accumulated for PAP, RPE Journal, Theme Meetings & Workshops				
98,53,050	As Per Last Balance Sheet	98,53,050			
98,53,050	Accumulated during the Year	-			
	AK Ganguly Best Essay Award				
67,527	As Per Last Balance Sheet	70,903			
3,376	Accumulated during the Year	3,545			
70,903		74,448			
	General Reserve				
1,26,224	As Per Last Balance Sheet	1,26,224			
	Outstanding Expenses				
1,80,000	Sundry creditors	1,89,000			
90,708	CGST Payable	23,924			
2,33,851	IGST Payable	1,89,001			
90,708	SGST Payable	23,924			
66,152	TDS Payable	31,050			
5,65,460	Payable to Walters Kluver	3,35,054			
2,43,900	Honorarium Payable	-			
3,251	Other Current Liabilities	47,619			
14,74,029		8,39,572			
	Income & Expenditure A/c				
30,43,942	Opening Balance	-19,59,267			
38,44,090	Less : Trf during the year	-			
-	Add: Excess of Income over Expenditure	31,087			
11,59,119	Less : Excess of Expenditure over Income	-			
-19,59,267		-19,28,180			
2,00,31,408		1,99,44,820	2,00,31,408		1,99,44,820

As per our report of even date
For Ramesh S Iyer & Associates
Chartered Accountants

For Indian Association for Radiation Protection

(Ramesh S Iyer)

Partner

M. No. 035515

Date 22-09-2026

Mumbai

UDIN: 26035515MYUQOW6240

Dr. S. Anand
(Secretary)

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(President)

