



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Examination Department The Institute of Chartered Accountants of India

27th December 2025

IMPORTANT ANNOUNCEMENT

RE-SCHEDULING OF CHARTERED ACCOUNTANTS' INTERMEDIATE EXAMINATION, PAPER – 5, AUDITING AND ETHICS, SCHEDULED TO BE HELD ON 15TH JANUARY 2026 (THURSDAY) ACROSS INDIA AND ABROAD.

In partial modification of the Institute's Important Announcement No. 13-CA (EXAM)/JANUARY/2026 dated 23rd September 2025, it is announced for general information that due to general election of Municipal Corporations in the State of Maharashtra on **15th January 2026 (Thursday)**, the Chartered Accountant Intermediate Examination, Group II, Paper – 5, Auditing and Ethics, stands re-scheduled across India and abroad and the examination in the said paper shall now be held on **19th January 2026 (Monday)** at the same timing(s) i.e. **2 PM to 5 PM [IST]** and at the same Examination Centres. Admit Cards already issued in this regard will be valid for the re-scheduled date i.e. **19th January 2026 (Monday)**.

However, it is clarified that the schedule of other examinations notified vide Important Announcement No. 13-CA (EXAM)/JANUARY/2026 dated 23rd September 2025, shall remain unchanged except for the above.

In other words, there will be no change in the schedule of examinations for the other examination dates.

The candidates are advised to stay in touch with the website of the Institute, www.icai.org.

**(Anand Kr. Chaturvedi)
Joint Secretary (Exams)**