

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA****NOTIFICATION**

New Delhi, the 11th February, 2026

**(Chartered Accountants)**

**No. 3- CACAF/GN-F/2026.—The Council of the Institute of Chartered Accountants of India, in exercise of the power conferred by clause (fa) of sub-section (2) of section 15 of the Chartered Accountants Act, 1949 makes the following Guidelines:-**

**ICAI (GLOBAL NETWORKING) GUIDELINES, 2025**

Whereas it is expedient to create an enabling framework in India to develop professional networks for the chartered accountancy profession;

And to augment and strengthen the professional avenues in the emerging trade order; domestically and internationally for Domestic entities registered with ICAI; by enabling a level playing field to foster culture of innovation and competition;

And to make provision for ICAI's Domestic Entities to collaborate with Global Networks domestically and internationally;

And to bring the working of Global Networks of Chartered accountants (or equivalent in respective jurisdictions) under the regulatory jurisdiction of ICAI in so far as their Indian operations are concerned;

And to further strengthen the quality of professional services in accordance with the best global practices;

And to further enhance and synergise the capacity of domestic Chartered Accountants firms registered with ICAI by enabling exposure to best global practices through provision of latent and emerging knowledge and technology sharing including tools and processes;

And to further enhance the capacities and capabilities of the profession.

## CHAPTER I PRELIMINARY

### 1. Short Title, Extent & Commencement

- (i) These guidelines may be called “ICAI (Global Networking) Guidelines, 2025”.
- (ii) These Guidelines are meant to promote Networking amongst one or more Chartered Accountant firm (s), Networks and other entities registered with ICAI with networks or entities established and registered outside India in their respective jurisdiction; and shall also apply to Networks registered with ICAI granting affiliation to overseas entity(ies).
- (iii) These Guidelines shall come into force from the date of its publication in the gazette of India.

### 2. Definitions and Interpretations

I. In these Guidelines, unless the context otherwise requires, -

- (a) “Act” means The Chartered Accountants Act, 1949 (No. 38 of 1949) as amended from time to time.
- (b) “Chartered Accountant” means a person who is a member of the ICAI.
- (c) “Code of Ethics” means the Code of Ethics issued by the Council of The Institute of Chartered Accountants of India.
- (d) The expression “Constituent”, Constituent Firm(s), Member Firm(s) shall mean and include Constituent(s), member(s), Constituent Firm(s), Member Firm(s) of the Network by whatever name called including any Domestic or Overseas Entity as defined under these Guidelines.
- (e) “Council” means the Council of the ICAI constituted under section 9 of the Act.
- (f) “Domestic Entity” means-
  - i) a ‘Firm’ as defined in section 2(1)(ca) of the Act or;
  - ii) a ‘Management Consultancy Services’ an entity formed under ‘Guidelines for Practice in Corporate Form of Practice’ registered with ICAI or;
  - iii) a Network established under ‘Guidelines for Networking of Indian CA Firms, 2021’ registered with ICAI, having written agreements for networking or collaboration or such other entity as may be permitted by the Council under the said Guidelines.
- (g) “Good Standing” in relation to a member shall mean where no arrears of membership fees/COP fee is payable to the ICAI and such member complies with the CPE hours and no disciplinary proceeding is pending against him before Disciplinary Committee, Board of Discipline (BOD) or Appellate Authority constituted under the Act.
- (h) “ICAI” means the Institute of Chartered Accountants of India set up by the Chartered Accountants Act, 1949.
- (i) “Nodal Officer cum contact person” means a member holding full time Certificate of Practice of ICAI and part of Domestic Entity domiciled in India; who shall be responsible for ensuring necessary compliances under these Guidelines.
- (j) “Overseas Entity” for the purpose of these guidelines shall mean an Entity which is incorporated, registered and operating from outside India, for provision, accreditation, affiliation, association, arrangement, alliance, networking collaboration, cooperation or rendering or facilitation of professional services namely accounting, assurance, or like services rendered outside India (including services permitted under Section 2(2)(iv) of the Act, and the Regulations).

Explanation: For the purpose of these Guidelines, an Overseas Entity means any entity recognized by law including partnership firm, limited liability partnership (LLP), federation, association, non-profit organization (NPO), non-governmental organization (NGO), among others, registered under the applicable laws of the respective jurisdiction outside India, rendering or facilitating any services mentioned herein.

- (k) “Global Network” means a Network or arrangement by whatever name called between Domestic Entity and an Overseas Entity, registered under these guidelines. For the purpose of these guidelines, “Network” means “Global Network” as explained herein.

Explanation: For the purpose of these Guidelines, Network is an arrangement, alliance, or association, drawn in writing, (irrespective of its nomenclature) formed with the objective as mentioned in 2(I)(j) above where –

- (a) it is aimed at cost sharing among the constituents within the structure; or
- (b) the constituents within the structure share common quality control policies and procedures, which are designed, implemented and monitored across the Network; or
- (c) the constituents within the Network share a common operational strategy; or
- (d) the constituents within the Network share a common brand name, common initials or a common name, logo or insignia; or
- (e) the constituents within the Network share the use of common website or common domain name, common email or any form of common communication (other than name available to public at large either free or on subscription basis); or
- (f) the constituents within the Network share any part of professional resources including but not limited to common systems, partners and staff, common technical resources, audit methodology or audit manuals, training courses, facilities or any resources; or
- (g) any other circumstances wherein the conduct or actions of the constituents convey that they are associated in such a way that constitutes a network, as may be determined by the ICAI.

For the purpose of these guidelines, sharing or usage of coworking space which are available on fees are on sharing basis for public at large will not be covered in above.

- (l) “Partner” shall have the same meaning assigned to it in section 4 of the Indian Partnership Act<sup>3</sup> or in clause (q) of sub-section (1) of section 2 of the Limited Liability Partnership Act, 2008<sup>4</sup>, as the case may be.
- (m) “Partnership” means ‘partnership’ as defined in section 4 of the Indian Partnership Act, 1932; or a limited liability Partnership but does not include a partnership firm or Limited liability Partnership which has a company as a partner as provided under Section 25 of the Act.
- (n) “Permitted Framework of arrangements” means arrangement or framework as permitted under these guidelines.
- (o) “Regulations” means The Chartered Accountants Regulations, 1988 as amended from time to time.

II. Words and expressions used but not defined or specified/explained in these Guidelines and defined in the Act or the Regulations shall have the meanings respectively assigned to them in the Act and the Regulations or the connotations they carry in the other specified enactments, regulations, guidelines, notifications framed under such specified enactments.

<sup>1</sup> No. 9 of 1932.

<sup>2</sup> No. 6 of 2009

## CHAPTER II

### REGISTRATION OF GLOBAL NETWORK

#### 3. Rendering Professional Services:

Domestic Entity (ies), being constituents of the Global Network and Domestic Networks granting affiliation to Overseas Entities, may render services in/or outside India as permitted under the “Act” in accordance with these Guidelines.

#### 4. Application for approval of Name of Global Network

- (x) An application in Form ‘AGN’ shall be accompanied with such documents as specified in Form ‘AGN’ thereto, for the approval of the Name of Global Network along with the fee of INR 10,000/- plus applicable taxes shall be filed by the Domestic Entity (ies) through the Nodal Officer of the Global Network in **Form ‘AGN’**.
- (xi) The Global Network shall have a distinct name as may be approved by the ICAI. For the names of the network **Appendix I** may be referred to.
- (xii) The ICAI may reject any name which it considers as undesirable having regard to the provisions of the Chartered Accountants Act 1949, Chartered Accountants Regulations, 1988, The Emblems and Names (Prevention of Improper Use) Act, 1950, Companies Act, 2013, Trademarks Act, 1999 or any other law for the time being in force. Further, if any breach, conflict or violation of the aforesaid provisions is identified by ICAI or brought to its notice, including by way of a complaint, the proposed name may be rejected on such grounds. However, an opportunity of hearing shall be granted by ICAI to the applicant before rejecting the name as undesirable.
- (xiii) ICAI shall ensure that the name of any Overseas Entity or Network granting affiliation to a Domestic Entity, or Overseas Entity seeking affiliation from a Domestic Network, does not resemble with any existing Domestic Entity or Domestic Network registered with ICAI. In cases where the proposed name is found to be the same or nearly resembling an existing registered name, ICAI shall advise the applicant to submit alternate name. The applicant may re-apply within 30 days with alternate options, which shall be considered by ICAI. ICAI may either approve or reject such application after recording reasons for rejection within 60 days. The decision of ICAI on the re-application shall be final.
- (xiv) The Global Network shall use the suffix, “Global Network” after its name (as may be approved by ICAI).
- (xv) The intimation on approval or rejection of the name of the Global Network shall be given by ICAI to the Nodal Officer at his/her address mentioned in **Form ‘AGN’** within a period which shall not ordinarily be later than 60 days from the date of receipt of the said Form.
- (xvi) Upon approval of the name of the Network, ICAI shall reserve such name upto a period of 180 days from the date of approval.
- (xvii) Approval of name of Global Network by ICAI would not amount to its registration with ICAI. The Network shall apply to ICAI by fulfilling the requirements and following the process under these Guidelines, failing which the name assigned shall stand automatically cancelled on the expiry of the said period.
- (xviii) Existing Firms which are a constituent or a member of any Global Network (whether such Global Network/ affiliation declared or not as per **Form D** under the 2011 Guidelines) will also be required to make an application in Form ‘AGN’ within 180 days from the commencement of these guidelines.

Provided that, in case of delay beyond the stipulated period, ICAI may, at its discretion, allow condonation of such delay on payment of a requisite fee, as may be decided by the Council from time to time, or reject the condonation after giving the applicant an opportunity of being heard.

- (x) The ICAI may, at any point of time, withdraw the approval of the name, if considered necessary in the interest of public or profession. In such case, ICAI shall record, assign and furnish the reasons for such

withdrawal and shall issue an intimation thereof to the Nodal Officer. However, a reasonable opportunity of being heard shall be granted by ICAI to the applicant before such withdrawal.

- (xi) The applicant may, at any point of time, voluntarily withdraw the application filed in Form 'AGN', along with assigning the reasons for such withdrawal in Form 'FGN', before filing form 'BGN' for registration. The intimation of such acceptance shall be made by ICAI to the Nodal Officer at his/her address mentioned in Form 'AGN' within a period which shall not ordinarily be later than 60 days from the date of receipt of the said Form.

## 5. Registration of Global Network

- (i) All Network arrangements between Domestic Entity and Global Network/Overseas Entity(ies) are mandatorily required to be registered with ICAI under these Guidelines.
- (ii) All arrangements entered between Domestic Entity (ies) and one or more Overseas Entities / Global Network shall be required to be registered with the ICAI in accordance with these Guidelines.
- (iii) The Nodal Officer, shall take necessary steps for registration of Global Network with the ICAI by applying in **Form 'BGN'** along with the fee of INR 30,000/- plus applicable taxes or as may be decided by the Council from time to time which shall not ordinarily be later than 90 days from the date of approval of name of the Global Network by the ICAI.
- (iv) The ICAI may require such other additional documents of the domestic entity as it may deem necessary, and the Nodal Officer shall be required to submit such additional documents if so requisitioned by ICAI within a period of 60 days on behalf of the Global Network.
- (v) If the application meets the eligibility criteria as specified in clause 1(ii), 2(I)(l) and 4 of these Guidelines, ICAI may approve the application for registration of the Global Network which shall not ordinarily be later than 60 days from the date of receipt of the said form and shall allot Unique Registration Number to the Global Network and intimate the same to the Nodal Officer.
- (vi) If the application does not meet the eligibility criteria under these Guidelines, ICAI shall reject the application after recording reasons therefor and inform the Nodal Officer which shall not ordinarily be later than 60 days from the date of receipt of such information. An opportunity of hearing shall be granted by ICAI to the applicant before rejecting the application. However, they can reapply for registration after complying with all the requirements within a period of 30 days from the date of rejection of Form 'BGN' . The ICAI may consider the said application again and approve or reject such application after recording reasons thereof ordinarily not later than 60 days. The decision of ICAI on the re-application shall be final and binding.
- (vii) Domestic Entity(ies) registered with ICAI are permitted to become a member of more than one Global Network and vice-versa.
- (viii) For formation of the said Network, fee for approval of name, registration, and change in constitution of Global Network/change of Nodal Officer shall be payable in INR as given in the guidelines or as may be decided by the Council from time to time.
- (ix) Upon approval of such Network, the provisions to the Act, Regulations and these guidelines shall become applicable to all Domestic Entity (ies) of the network and their operations in India.

## 6. Nodal Officer cum Contact Person

- (i) At the time of application for name approval in Form 'AGN' , the Domestic Entity/(ies) forming part of the Global Network shall designate a member of the Institute domiciled in India, as Nodal Officer cum contact person who shall be responsible; for requisite compliances under these Guidelines by the Constituents.
- (ii) The Nodal Officer cum contact person of the Global Network shall be—

- (a) a Member of the ICAI in good standing as defined under these guidelines who shall continue to remain as such; and
- (b) either Managing Partner or Joint Managing Partner or Designated Partner of CA Firm or any of the firm of Domestic Network or “CEO” or “Managing Director” or “Whole-time Managing Director” or a “Director” of a Management Consultancy Company and he/she should be the Partner or “CEO” or “Managing Director” or “Whole-time Managing Director” or a “Director” with highest share in the partnership in terms of profit sharing and/ or highest contribution in capital during the preceding year;
- (iii) The Nodal Officer may be from any of the Domestic Entities registered with ICAI.
- (iv) Each Domestic Entity obtaining affiliation from Overseas Entity shall designate one Nodal Officer satisfying the eligibility criteria under these Guidelines. Where multiple Domestic Entities, which are not part of a Domestic Network, seek accreditation, affiliation or rendering or facilitation with the same Global Network, by way of a single application then each such Domestic Entity shall, designate a Nodal Officer respectively satisfying the eligibility criteria under these Guidelines.
- (v) In the case of a Domestic Network, taking affiliation from a Global Network or granting affiliation to a Overseas Entity then, a Nodal Officer shall be designated to represent all the Domestic Entities forming part of Domestic Network satisfying the eligibility criteria under these Guidelines.
- (vi) As Nodal Officer under these Guidelines, a one-time password (OTP) shall be sent to the registered/notified mobile number or to the registered e-mail, at the time of registration, as well as to effect changes in constitution of Network post registration. Where more than one Nodal Officers are designated, the OTP shall be sent to all the Nodal Officers. The OTP confirmation/authentication received from the Nodal Officer(s) shall be treated as substantive proof for registering the Global Network and for effecting the changes i.e. additions and deletions made in the composition of the Global Network.
- (vii) The Nodal Officer shall be responsible for all the compliance of policies, procedures, maintenance of records and the implementation of the requirements as specified under these Guidelines and other applicable laws at all times.
- (viii) In case the Nodal Officer of the Domestic Entity (ies) of the Network fails to declare any of its other partners as member answerable for the alleged violations, then the Nodal officer shall be deemed to be ‘member answerable’ for such violation and disciplinary proceedings under the Act and Rules made thereunder shall be initiated against the Nodal Officer.

Explanation: For the purpose of these Guidelines; member of the “ICAI” includes a person who was a member of the Institute on the date of the alleged contravention of the provisions of these Guidelines and of the Act although he has ceased to be a member of the Institute at the time of the inquiry.

- (ix) After registration of the Global Network, the Nodal Officer shall be responsible for compliances under these Guidelines and shall intimate the relevant requirements of the Act, Regulations, Code of Ethics and various guidelines to all of constituents of the registered Global Network.

## **7. Post-Registration Changes in composition of Global Network**

- (i) Post-registration of the Global Network, the Nodal Officer shall inform ICAI of any amendments relating to change in address of the principal place of business of Overseas Entity, change in address of the principal place of business of Domestic Entity/(ies), change in name and address of the domestic entity(ies) in India that are entering or exiting into/from the Global Network, change in details of Key Managerial Personnel (KMPs) of Domestic Entity (ies) in India, change in the name and address of the designated Nodal Officer of the Global Network and amendments to the Network agreement/supplementary agreement entered into between the Domestic entity(ies) and Overseas

entity(ies) for and on behalf of the Global Network, change in name of the overseas entity, by filing the requisite **Form 'CGN'** within a period of 90 days from the date of such change/ amendment along with the fee of INR 10,000/- plus applicable taxes.

- (ii) For every change as specified in 7(i) above, of Domestic Entity (ies) of Global Network in India, the ICAI shall generate and send a one-time password (OTP) to the Nodal Officer. However, in case of entry or exit of domestic Entities in the Network, the OTP confirmations shall be sent to both the Nodal Officer and the respective domestic entity(ies) entering/exiting and upon validation of OTP, it shall be treated as substantive proof for effecting such additions or deletions in the constitution of the Global Network.
- (iii) In case of delay, the provisions relating to condonation of delay applicable in the case of firms in respect of Form 18 as per ICAI norms shall apply mutatis mutandis.
- (iv) Any change in the name of the Overseas Entity or its brand name, granting or taking affiliation; shall be mandatorily intimated to ICAI by the Nodal Officer.

Provided that, where more than 50% of the Domestic Entity(ies) forming part of the Global Network at the time of initial registration or thereafter, continue to remain the same, the Global Network may continue under the same registration number, subject to filing request with ICAI for updating its records, along with revised agreements and supporting documents, as may be required subject to approval of ICAI. For this purpose, the Nodal Officer shall inform the change and file Form 'CGN-1' along with the fee of INR 10,000/- plus applicable taxes within a period of 90 days seeking approval of the updated name; and all revised network agreements, supplementary agreements, declarations and supporting documents as required under these Guidelines.

- (v) ICAI shall examine the submissions and may approve or reject the proposed change in name of the Global Network after recording the reasons thereof which shall not ordinarily be later than 60 days from the date of receipt of respective form. However, an opportunity of hearing shall be granted by ICAI to the applicant before rejecting the name as undesirable. In cases of rejection of the proposed name, ICAI shall advise the applicant to submit alternate name options. The applicant may re-apply within 30 days with alternate options, which shall be considered by ICAI and ICAI may accept or reject such change. However, any rejection of change as required in this clause shall be followed by an opportunity of being heard. The decision of ICAI on the re-application shall be final and binding.



### CHAPTER III

#### PERMITTED FRAMEWORK & PROHIBITED SERVICES, CONSEQUENCES OF REGISTRATION, ANNUAL REPORTING, ETHICAL COMPLIANCES, LIMITATION & DE-REGISTRATION

##### 8. Permitted Framework of arrangements amongst constituents of the Global network

- (i) Domestic Entity registered with ICAI is permitted to create Global Networks or seek affiliations/arrangements inter-alia with Overseas entity / (ies) and **Domestic Networks** granting affiliation to Overseas Entities or vice-versa for Global Networking.
- (ii) The Global Networking inter alia includes the following features:
  - (a) access to tools and technology to derive synergies of shared resources and ability to deploy (without building) digital platforms on payment as per usage for their work or other terms as may be agreed;
  - (b) reputational value associated with being part of such networks and member firms having international recognition which would result in better access to the clientele;
  - (c) gain confidence to service markets beyond local geographies either by themselves or by outsourcing work to members of the network;
  - (d) enable larger role in international Merger & Acquisitions, due diligence transactions;
  - (e) opportunity of the domestic constituents firm(s) to seek access /contribute to building tools, process and technology for the international network affiliates themselves;
  - (f) member firms are allowed to pay and/or receive such one-time and recurring fees at such intervals as may be mutually agreed to be part of the further network;
- (iii) The detailed framework of Global Network is as under:

The purpose of Network is to enhance capacity, improve quality of services, share common resources and compete effectively which will result in taking up bigger assignments, and thus improving the revenues. At the same time, it is imperative that ethical requirements are met in letter and spirit. These ICAI (Global Networking) Guidelines, 2025 seek to ensure the unlimited professional avenues for the Network and their constituents while ensuring Legal and Ethical Compliances and are developed based on the following principles:

1. To enhance their ability to provide professional services, Domestic Entity/ (ies) frequently form larger structures with other firms and entities. Whether these larger structures create a Network depends on the particular facts and circumstances and does not depend on whether the firms and entities are legally separate and distinct. For example, a larger structure may be aimed only at facilitating the referral of work, which in itself does not meet the criteria necessary to constitute a network. Alternatively, a larger structure might be such that it is aimed at co- operation and the Domestic Entity/(ies) share a common brand name, a common system of quality control, or significant professional resources and consequently is deemed to be a Network.
2. The determination as to whether an Association is a Network shall be made as a person of ordinary prudence is likely to conclude, under the given facts and circumstances, that the entities are associated in such a way so as to give the impression of the existence of a network. This determination shall be applied consistently and uniformly throughout the network.
3. Where an Association is aimed at co-operation and it is clearly aimed at cost-sharing among the entities within the structure, it is deemed to be a Network unless proved otherwise. In addition, if the sharing of costs is limited only to those costs related to the development of audit methodologies, manuals, or training courses, this in itself would be sufficient to treat it as a Network. However, the sharing of immaterial costs does not in itself create a Network.



4. Where an Association is aimed at cooperation by any means, whatsoever it is deemed to be a Network.
5. Where an Association is aimed at co-operation and the entities within the structure share common quality control policies and procedures, it is deemed to be a Network. For this purpose, common quality control policies and procedures are those designed, implemented and monitored across the Network.
6. Where an Association is aimed at co-operation and the entities within the structure share a common operational strategy, it is deemed to be a Network. Sharing a common operational strategy involves an agreement, whether in writing or otherwise by the entities to achieve common strategic objectives.
7. Where an Association is aimed at co-operation and the entities within the structure share the use of a common brand name, it is deemed to be a Network with common initials, or a common name, logo, or insignia. A firm is deemed to be using a common brand name if it includes, for example, the common brand name as part of, or along with, its firm name, when a partner of the firm signs an audit report, certificate or any other legal document.
8. Where an Association is aimed at co-operation and the entities within the structure share a significant part of professional resources, it is deemed to be a Network. Professional resources include:
  - Common systems that enable firms to exchange information such as client data, billing and time records;
  - Partners, employees and staff;
  - Technical expertise or know how that consult on technical or industry specific issues, transactions or events for assurance engagements;
  - Audit methodology or audit manuals; and
  - Training courses and facilities.
9. Sharing of professional resources is a significant factor to conclude that the firms are network firms. Where the shared resources are limited to common audit methodology or audit manuals, with no exchange of personnel or client or market information, shared resources would be significant. The same applies to a common training endeavour. Where, however, the shared resources involve the exchange of people or information, such as where staff are drawn from a shared pool, or a common technical department is created within the Network to provide participating firms with technical advice that the firms are required to follow, a reasonable and informed third party is more likely to conclude that the shared resources are significant.

## **9. Prohibited Services**

- (i) The Nodal Officer shall ensure that all activities in relation to services rendered/ obtained by Domestic Entity (ies) in the Global Network are at arm's length basis and in strict compliance with Indian laws and regulations. In case, any activity is found to be in violation of Code of Ethics of ICAI, Chartered Accountants Act, 1949 and Chartered Accountants Regulations, 1988, ICAI shall reserve the right to initiate disciplinary proceedings in accordance with law. The Nodal Officer shall ensure that each of the Domestic Entity/(ies) maintain such documents as are necessary for ensuring that the activities are carried out at Arm's Length basis and as per the laws of the country. In view of the above, the following situations would fall under prohibited services, and the list is illustrative but not exhaustive.
  - (a) The Domestic Entities of the Global Network registered with the ICAI shall not be permitted to perform any prohibited services for their audit clients as specified under section 144 of the Companies Act, 2013 or any other law for the time being in force in India.

- (b) Any sharing of fees or profits with a non-member shall be subject to the ICAI Code of Ethics and as per the provisions of the Chartered Accountants Act, 1949, regulations and the related guidelines thereto.

#### 10. Consequences of Registration

- (i) The Nodal Officer being the duly authorized representative(s) of the Domestic Entity/(ies) that are constituent of the Global Network, shall file the annual return of the Global Network with the ICAI in the requisite **Form 'DGN'** within 120 days of close of each financial year.
- (ii) In all professional stationery (printed or electronic media), the Domestic Entity as a part of the Global Network is entitled to mention the fact of it being a Member Firm of any Global Network registered with the ICAI. Firm can write "Member of \*\*\* (Name of Global Network)" or "Member Firm of \*\*\* (Name of Global Network)" in addition to its name on its professional stationery. Further, in case of multiple affiliations, the same shall be mentioned in the professional stationery (printed or electronic) accordingly.
- (iii) In order to determine whether any Domestic Entity is Constituent of any Overseas Entity or not, ICAI can seek information and documents as it may deem necessary and upon such request being made by the ICAI, the Domestic Entity shall be under an obligation to provide the information or documents sought within 30 days, or such extended time as may be permitted by the ICAI
- (iv) In case, any new entity in India is inducted as a constituent of Global Network, in contravention of requirements of these Guidelines, the Domestic Entity shall forthwith withdraw itself from continuing as a Constituent of such Global Network under intimation to ICAI by filing 'Form EGN' within 30 days from the date on which such contravention is known to it, or reasonably expected to have been known to it.
- (v) Any violation of the provisions of these Guidelines shall constitute 'professional misconduct' within the meaning of the Chartered Accountants Act, 1949. Without prejudice to the generality of the foregoing, the following actions or omissions shall, inter alia, be dealt with in accordance with the Act and 'The Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007' or as amended from time to time against such Domestic Entity as well its partners/Nodal Officer, as applicable
- (i) Any Member of the ICAI or Domestic entity becoming, claiming or mentioning, in any medium (printed or electronic), itself as a constituent of any Global Network which is not registered with the ICAI;
- (ii) Non-furnishing, non-disclosures of any information or document(s) sought by ICAI under these Guidelines or any other non-compliances as may be notified by the ICAI from time to time;
- (iii) Domestic Entity failing to file the requisite Form 'AGN' within the time stipulated or extended timelines under these Guidelines in respect of Form D filed earlier under Guidelines for Networking 2011 or not, if such network is in vogue at the time of notification of these guidelines;
- (iv) Induction of any new entity in India as a Constituent of the Global Network in contravention of these Guidelines, and failure to withdraw from such Global Network within 30 days of the contravention becoming known or reasonably expected to be known having regard to the prevailing circumstances;
- (v) Any violation of these Guidelines by any of the constituents of the Global Network in India, materially benefiting directly or indirectly as a Domestic Entity registered with ICAI, shall be deemed to be considered as a professional misconduct against the Nodal Officer of Global Network.

#### 11. Annual Reporting

- (i) Annual reporting of compliances by the Nodal Officer is envisaged for review and ensuring adherence to these guidelines.

- (ii) The Nodal Officer shall file an annual return with ICAI the requisite Form 'DGN' within 120 days of the close of the financial year which shall include, inter alia, all the information sought thereat but not limited to capital structure, capital infusion if permitted, cost or revenue sharing, etc.
- (iii) The annual return in Form 'DGN' shall include address of the principal place of business of Overseas Entity, address of the principal place of business of Domestic Entity particulars related to the total number of Partners, Chartered Accountant Employees in the Domestic Entity, total number of criminal or disciplinary cases or proceedings against the Domestic Entity (ies) or any of its partners as on the last day of immediately preceding financial year and details of such cases, total revenue of Domestic Entity (entity-wise) for immediately preceding financial year, the total fees and expenses paid or received by the Domestic Entity from or to the Overseas Entity or Global Network granting or seeking affiliation for the last three financial years in INR.
- (iv) Such annual return shall be certified by the Nodal Officer along with a declaration as to its correctness and completeness.
- (v) Additionally, ICAI may call for any details (in relation to compliance with these guidelines) relating to any of the Domestic Entity(ies), being constituent of Global Network in order to reassure about compliance with law including its right to call for any additional document or information or further as it may deem appropriate during the continuance of Global Network from the Nodal Officer within 180 days of filing of annual returns. However, the limit of 180 days will not apply in respect of disciplinary proceedings.

## 12. Compliance with Code of Ethics of ICAI

- (i) Domestic entity(ies) of Global Network are expected to work more cohesively with each other as well as with other members or constituents of the Global Network. Domestic Entities of Global Network shall be required to comply with all applicable law of the land and Code of Ethics of ICAI from time to time in general and the following requirements in particular:
  - (a) In accordance with section 144 of the Companies Act, 2013, if one of the domestic entities of the Global Network is the statutory auditor of an Indian entity, then the other domestic entity/(ies) of the Network shall not, directly or indirectly, accept professional assignments which are prohibited for the statutory auditor;
  - (b) In those cases where rotation of firms is required under any law or by any regulatory authority, the Nodal Officer shall intimate the constituents the provisions as applicable in India;
  - (c) Firm is permitted to share profits with other Firms registered with ICAI. However, sharing of fees, profits or having partnership is not permitted between Firm(s) registered with ICAI and any constituent not registered with ICAI. Firms in Global Networks may share costs or revenue with other constituents, the details of which should be furnished to ICAI by the Network when called for. The cost/revenue sharing details should be specific and itemized;
  - (d) Ethical compliance will include all advisories and guidelines /directions issued by the Council of ICAI and/or forming part of the Code of Ethics as amended from time to time.
- (ii) Wherever the Code of Ethics is silent, the provisions of the IESBA Code of Conduct shall apply mutatis mutandis.

## 13. Calling for Information and Records

ICAI may call for any records, documents and information as may be necessary of the domestic entity/(ies) in respect of any alleged violation of these guidelines.

## 14. Limitation

- (i) The Domestic Entity, that do not have any network arrangement with any Overseas entity, but is registered under (i) the Guidelines for Alliance; or (ii) the Guidelines for Networking or (iii) the

Guidelines for Networking with Lead Firm Concept, issued by the Council of ICAI in March, 2021 as “Revised Guidelines for Networking of Indian CA firms, 2021”, will continue to operate as such.

- (ii) The Guidelines encourages adoption of international best practices, processes and tools, not repugnant to any law being in force in India by Domestic Entity(ies) by a process of mutual support and cooperation with Overseas Entities to enable enhancement and uniformity of service quality by such Domestic Entity(ies) and to be able to compete globally and to be recognized as Global Service Providers.
- (iii) Any rules or regulations applicable to the respective constituents of the Global Network will continue to apply. These Guidelines are not intended to override specific regulations applicable to such entities in their respective jurisdictions.

#### 15. De-registration of Global Network

- (i) De-registration of a Global Network registered with ICAI may be sought by filing ‘Form EGN’ through its Nodal Officer, duly authorized by all Domestic Entity(ies), as may be stipulated.
- (ii) In the event any new entity is inducted as a Constituent of the Global Network in contravention of the requirements of these Guidelines, the concerned Domestic Entity shall forthwith withdraw itself from the Global Network and shall be required to file ‘Form EGN’ to seek de-registration of its association with such Global Network, within a period of 30 days from the date on which such contravention is known to it or ought reasonably to have been known having regard to the prevailing circumstances.
- (iii) The ICAI may approve or reject such de-registration shall not ordinarily be later than 60 days of receipt of ‘Form EGN’. Further ICAI may require such other additional documents of the domestic entity as it may deem necessary, and the Nodal Officer shall be required to submit such additional documents if so requisitioned by ICAI within a period of 30 days on behalf of the Global Network.
- (iv) ICAI may, **suo motu or on the basis of any information or complaint received**, initiate proceedings for de-registration of a Global Network, if it is satisfied that-
  - a) the registration was obtained by misrepresentation or suppression of material facts;
  - b) the Network has contravened any provision of these Guidelines or the Act, Regulations or Code of Ethics; or
  - c) the continuance of such registration is prejudicial to the interests of the profession or public interest.

Provided that no such action shall be taken without providing the Nodal Officer and concerned Domestic Entity (ies) a reasonable opportunity of being heard.

- (v) Upon satisfaction of compliance, ICAI shall approve the application, strike off the Global Network and its Registration Number, and inform the Nodal Officer shall not ordinarily be later than 60 days and de-registration shall take effect from the date of such approval.
- (vi) From such date, the domestic entity shall forthwith cease to use the name of the Global Network in any form of professional communication or stationery.
- (vii) De-registration shall not absolve the constituents or the Nodal Officer from liability for any acts, omissions, or misconduct committed during the period of registration, and ICAI shall retain full jurisdiction in respect thereof.

## CHAPTER IV MISCELLANEOUS PROVISIONS

### 16. Mode of service of Notice

- Any process, notice, or other document required to be served on Global Network shall be deemed to be sufficiently served, if the same is addressed to Nodal Officer whose name(s) and address(es) have been furnished to ICAI and delivered at, or sent by post to the address in India or by electronic mode. It shall be the responsibility of the Nodal Officer to promptly communicate the same to all such constituents of the Network.
- 17. The collaborative arrangement/agreement entered into and the subsequent modifications thereto, if any, between the Domestic Entity(ies) and Overseas Entity of the Network as required under these guidelines, shall be shared with ICAI within 90 days. Such agreement/arrangement of the Global Network shall be in compliance of all applicable laws, rules and regulations and that of the ICAI from time to time.
- 18. The Domestic Constituent of each Global Network and the constituents, thereof, shall ensure that the working of Global Network shall comply with its obligation under relevant data protection laws at their own cost.
- 19. Constituents of Global Network shall carry out their own due diligence as to the professional standing, competence, technology, infrastructure, human as well as the physical resources, capabilities of the other parties. In the event of any disputes amongst the Constituents arising out of an issue or interpretation, the parties shall endeavor to resolve such disputes amicably and independently. Should such a resolution not be possible, disputes may be referred to arbitration in accordance with the Arbitration and Conciliation Act, 1996, as amended from time to time, or as per mutually agreed procedure, without any recourse to ICAI.
- 20. Operation of Global Network in India shall be subject to compliance of all the laws being in force in India
- 21. For effective implementation of controls, procedures and for compliance with laws and regulations, ICAI, may adopt the best practices followed across jurisdictions.
- 22. Global Network shall make disclosures as required by the ICAI from time to time and it shall be the responsibility of the Nodal Officer to ensure compliance.
- 23. Notwithstanding the coming into force of these Guidelines, any proceedings initiated for any misconduct committed under the Act prior to the commencement of these Guidelines shall not be deemed to be vitiated and shall not supersede such proceedings.
- 24. All information submitted by domestic entities pursuant to these Guidelines shall be deemed confidential and shall be used by ICAI solely for the purposes of implementing and administering these Guidelines and shall not be disclosed to any third party except as may be required under applicable law or with the prior consent of the concerned entity.
- 25. If any difficulty arises in giving effect to the provisions of these Guidelines, the Council may, by general or special-order issue necessary clarifications by circulars as considered necessary or expedient; for the purpose of removing the difficulty.
- 26. Nothing contained in these Guidelines shall be construed as regulating or governing the functioning of entity (ies) including foreign accounting firms per se; other than the Entity (ies) registered or registrable with ICAI under these guidelines.
- 27. Power of the Council to issue clarifications - In order to remove any difficulties in the application or interpretation of these guidelines, the Council shall have the power to issue clarifications which shall be binding on all concerned.

**Appendix-I****Approval of Name of Global Network**

**(Referred to in para 4 (ii) of the ICAI (Global Networking) Guidelines, 2025 and forms an integral part of the Guidelines)**

Illustrative examples of names of Global Network\*:

- (a) AB & Global Network
- (b) AB Global Network
- (c) A & Global Network
- (d) A (Member of B)

\*where A denotes Domestic Entity registered with ICAI;

\*B denotes an entity or Network existing abroad

- \* Where there is more than one domestic constituent, then 'A' may consist of a combination of any one of them or all of them with the agreement amongst themselves or as specified in 'The Guidelines for Networking, 2021'
- \* In cases where multiple Domestic Entities apply jointly in a single application for affiliation with an Overseas Entity/ Global Network without opting for any specific acronym or combined/individual name, the letter 'A' shall denote each such Domestic Entity individually. Accordingly, each Domestic Entity may mention its own name followed by the suffix "(Member of B)" on its professional stationery.

Form 'AGN' No. \_\_\_\_\_

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA****APPLICATION FOR APPROVAL OF NAME FOR GLOBAL NETWORK**

[See the relevant rule of ICAI (Global Networking) Guidelines, 2025 between  
Domestic Entities registered with the ICAI and Overseas entities]

## 1. Proposed name of Global Network:

i) (in order of preference)	
ii)	
iii)	
iv)	

## 2A. Details of Domestic entity(ies) in India taking affiliation of the Global Network/Overseas Entity (if applicable).

S. No	Name and Addresses	Firm Registration No./Unique Network Registration No.
i)		
ii)		
iii)		
iv)		

## 2B. Details of ICAI-registered Network granting affiliation to Overseas Entity/(ies) (if applicable)

S. No	Name of the ICAI-registered Network	Constituent Domestic Entities (Name & Address)	Unique Network Registration No./Registration No.
i)		i) ii) iii) iv)	

## 3. Details of the Global Network/Overseas Entity granting/seeking affiliation to/from the Domestic Entity(ies) (If applicable)

S.No.	Name(s) of the entity	Jurisdiction under which the Overseas entity is registered	Relevant Law under which Overseas entity is registered	TRC/ TIN/ LEI No. of Global Network (Attach Copy)
i				
ii				
iii				
iv				



## 4. Address of Principal place of business of Overseas Entity.


	Zip/Pin	
--	---------	--

Email:

Mobile No:


## 5. Address of Principal place of business of Domestic Entity/(ies)


	Zip/Pin	
--	---------	--

Email:

Mobile No:


## 6. Address of the Nodal officer on behalf of Proposed Network.

Name:

Email:

Mobile No:

Address


Zip Code:

ICAI Membership  
No.:Date of issue of Good Standing  
Certificate


Please attach separate sheet/ insert additional rows to table hereto wherever required

Validity of Good  
Standing Certificate up

--

till (state date/period)

(Attach the Certificate)

7. Details of Scrutiny fees of INR 10,000/- plus applicable taxes submitted along with the application. (attach proof)

8. Declaration:

I/We hereby affirm and declare that the information furnished in this application is true, complete and accurate to the best of my knowledge and belief. I/We further affirm that no material information has been omitted, misrepresented, or concealed in any manner.

I/We undertake to inform ICAI promptly of any changes, modifications or updates to the details submitted herein, within the stipulated timeframe, as mandated under the applicable guidelines.

I/ We further declare that the proposed name of the Global Network is distinct and is in compliance with the applicable provisions of the Chartered Accountants Act 1949, Chartered Accountants Regulations, 1988, The Emblems and Names (Prevention of Improper Use) Act, 1950, Companies Act, 2013, Trademarks Act, 1999 or any other law for the time being in force. I/ We acknowledge that the name is subject to ICAI's approval as per the guidelines and ICAI reserves the right to reject any which it considers undesirable, or if any breach, conflict, or violation of the aforesaid provisions is identified or brought to its notice, including by way of a complaint.

I/We further acknowledge that ICAI shall ensure that the proposed name is not identical or so nearly resembling to any existing Domestic Entity or Domestic Network registered with ICAI. In case the proposed name is found to be the same as an existing registered name, ICAI may advise submission of alternate name options, and the applicant may re-apply within 30 days with such alternate options, which may be considered by ICAI. I/We also understand and agree that ICAI may, at any point of time, withdraw the approval of the name after it has been granted. The decision of ICAI on the application shall be final and binding.

This undertaking is executed with full authority, responsibility and in good faith.

Place: \_\_\_\_\_

Date: \_\_\_\_\_

For and on behalf of Global Network  
Nodal Officer(s) cum contact person(s)  
Name.....  
Membership Number.....  
Contact Details.....

Instructions: Document to be submitted: -

- a) A copy of the authorization to be filed with ICAI by the Partners signing the declaration on behalf of the Domestic Entity(ies)/ICAI-registered Networks forming constituent(s) of the Network.
- b) Copy of the Network agreement including the supplement agreement, if any, entered into with the Overseas entity (ies) with the domestic entity(ies).
- c) A Copy of the TRC/TIN/LEI proof.
- d) Proof of payment of fees.

Form 'BGN' No. \_\_\_\_\_

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA****APPLICATION FOR REGISTRATION OF GLOBAL NETWORK**

[See relevant Rule of Guidelines for Registration of Global Network between the Domestic Entities registered with ICAI and Overseas entities]

1. Name of the Global Network: As approved by ICAI

2. Address of the Principal place of business of Overseas Entity.

  

 Zip/Pin 

Email:

Mobile No:

3. Names and addresses of Domestic Entity(ies) in India taking affiliation of the Global Network:

S. No	Name and Addresses of Domestic Entity(ies)	Firm Registration No. /Unique Network Registration No./ Registration No.
i)		
ii)		
iii)		
iv		

- 3A. Details of the ICAI-registered Network granting affiliation to the Overseas Entity(ies) (if applicable)

S. No	Name of the ICAI-registered Network	Constituent Domestic Entities (Name & Address)	Unique Network Registration No.
i)		i) ii) iii) iv)	

4. Details of Key Managerial personnel (KMPs)/Managing Partner of Domestic Entity (ies) in India.

S. No	MRNs	Name of KMP	PAN	Mobile No with Country Code	Address for Communication with Zip code	Email Id
i)						
ii)						

5. Address of Principal place of business of Domestic Entity.


	Zip/Pin	
--	---------	--

Email:

Mobile No:


6. Date and approval number of Global Network name given by ICAI:

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7. Date of formation of Global Network:

--

8. Address of the Designated Nodal officer behalf of Proposed Network.

Name:

Email:

Address

Zip Code

Mobile No.

ICAI Membership No.:


- 8 A. Provide the total numbers of Chartered Accountants (Partners and Employee) in the Domestic Entity) as on the last day of immediately preceding financial year.

No. of Partners:

--

No. of Employee :

--

- 8B I. Total number of criminal or disciplinary cases or proceedings against any partner or of the Domestic Entity(ies)/ICAI-registered Networks in the as on the last day of immediately preceding financial year.

II. Details of cases e.g., criminal or disciplinary pending as per point I.

Provide the following details:

a) Nature o Criminal o Disciplinary

b) Person against whom proceedings have taken place:

i. Name of the Partner

ii. Name of the regulator/agency that has initiated the disciplinary action.

iii. The date of initiation of the proceedings

iv. Status of the matter on the date of making this application.

9. Details of the Network agreement (s) along with supplement agreements (attach the support documents) entered into between the domestic entity/ICAI- registered Network and Global Network/ entity(ies). All the Documents being submitted must be attested as per applicable authority.

S.no	Date of Agreement	Duration of Agreement	Name of the Parties	Country/ies	Attach the Supporting Documents
i)					
ii)					

10. Select the clauses being agreed upon between the Domestic Entity(ies) and the Overseas entity/Global Network to form a Network (Multiple Options can be selected. Attach proof)

- It is aimed at cost sharing among the constituents within the structure.
- The constituents within the structure share common quality control policies and procedures, which are designed, implemented, and monitored across the Network.
- The constituents within the Network share a common operational strategy.
- The constituents within the Network share a common brand name, common initials, or a common name, logo, or insignia.
- The constituents within the Network share the use of a common website or common domain name, common email or any form of common communication (other than name available to the public at large either free or on a subscription basis)
- The constituents within the Network share any part of professional resources, including but not limited to common systems, partners and staff, common technical resources, audit methodology or audit manuals, training courses, facilities or any resources.
- Any other circumstances wherein the conduct or actions of the constituents convey that they are associated in such a way that constitutes a network.
- For the purpose of these Guidelines, sharing or usage of coworking space which are available on fees are on sharing basis for public at large will not be covered in above.

- i) All of the above
11. We undertake to comply with the guidelines/ directions laid down by the Council regarding the Global Networking from time to time.
12. Declaration
- i. I/We hereby confirm that all the details submitted by us earlier in “Form AGN” may be treated as part and parcel of this form and there is no change from the details furnished in Form AGN.
  - ii. I/We hereby confirm that all the Network firms/ entities have entered into an understanding to work as a network in accordance with the ICAI (Global Networking) Guidelines, 2025 between the Domestic Entity(ies) registered with the ICAI and Overseas Entities and further affirm and confirm that the partner/Nodal Officer (s) signing the application has been duly authorized by the other partners of the respective Constituent(s).
  - iii. I/We hereby affirm and declare that the information furnished in this application is true, complete and accurate to the best of my knowledge and belief. I/We further affirm that no material information has been omitted, misrepresented, or concealed in any manner.
  - iv. I/We undertake to inform the Institute of Chartered Accountants of India (ICAI) promptly of any changes or updates to the details submitted herein, within the stipulated timeframe, as mandated under the applicable guidelines.
  - v. This undertaking is executed with full authority, responsibility and in good faith.

Place: .....

Date: .....

For and on behalf of Global Network  
Nodal Officer(s) cum contact person(s)

Name.....

Membership Number.....

Contact Details.....

**Instructions:** Document to be submitted: -

- a) A copy of the authorization to be filed with ICAI by the partners, signing the declaration on behalf of the Domestic entity(ies) forming constituent of the Network.
- b) Certified or Apostille Copy of the Network agreement entered into with the Overseas entity.
- c) Confirmation of KMPs at S.no 3 in respect of aforesaid authorization
- d) Fee Payment proof.



Form 'CGN' No. \_\_\_\_\_

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA****DECLARATION FOR CHANGE IN CONSTITUTION OF REGISTERED GLOBAL NETWORK**

[See relevant Rule of ICAI (Global Networking) Guidelines, 2025 between the Domestic entities/ firms registered with ICAI and Overseas entities]

1. Name of the Global Network: As approved by ICAI

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2. Global Network Registration Number:

--

3. Address of the Principal place of business of Overseas Entity (in case of any change, provide the updated address)


	Zip/Pin	
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Email:

--

Mobile No:

--

4. Address of the Principal place of business of Domestic Entity (in case of any change, provide the updated address).


	Zip/Pin	
--	---------	--

Email:

--

Mobile No:

--

Please attach separate sheet/ insert additional rows to table hereto wherever required

5. Name and address of the Domestic Entity (ies) in India willing to enter/ exit into/ from the Global Network:

S. No.	Name and Addresses of Domestic Entity(ies)	Firm Registration No./ Unique Registration No.	Network Registration No.
i)			
ii)			
iii)			
iv)			

6. Details of Key Managerial personnel (KMPs)/Managing Partner of Domestic Entity (ies) in India.

S. No	MRNs	Name of KMP	Permanent Account Number (PAN)	Mobile No. with Country Code	Address for Communication with Zip code	Email Id
i)						
ii)						

7. Address of the Previous Designated Nodal officer on behalf of Global Network:

Name:	
Email:	
Address	
Zip Code	
Mobile No.	
ICAI Membership No.:	

8. Address of the New Designated Nodal officer on behalf of Global Network, if any:

Name:	
Email:	
Mobile No.	
Address	
Zip Code	
ICAI Membership No.:	

Date of issue of Good Standing Certificate  
Validity of Good Standing Certificate up till  
(state date/period)

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(Attach the Certificate)

**9. Changes in Network Agreement(s)/Supplement Agreement(s)**

In case of any change in the Network Agreement(s)/supplement agreements, provide details of such changes, including the nature of amendment, date of effect, parties involved, and attach the relevant supporting documents.

S. No	Date of Change	Nature of Amendment	Name of the Parties	Country/ies	Attach the Supporting Documents
i)					
ii)					

10. We hereby confirm that except the above, no other change in any of the details submitted earlier in 'Form AGN'.

11. I/We hereby declare that the above Domestic Entity(ies) propose to enter/ exit into/ from the Global Network in accordance with the ICAI (Global Networking) Guidelines, 2025 between the Domestic Entity (ies) registered with the Institute of Chartered Accountants of India and Overseas entity and further affirm and confirm that the partner/Nodal Officer signing the application has been duly authorized by the other Domestic Entity(ies) of Global Network.

Place : .....

Date : .....

For and on behalf of Global Network Nodal Officer/(s) cum contact person/(s)

Name.....

Membership Number.....

Contact Details.....

Instructions: Document to be submitted: -

- A copy of the authorization to be filed with ICAI by the partners signing the declaration on behalf of the Domestic entity(ies) forming constituent of the Network.
- In case of any change in the Nodal Officer, a copy of the authorization from the previous Nodal Officer, duly signed and acknowledging the transfer of all responsibilities to the newly designated Nodal Officer, to be filed with the ICAI.
- Copy of the revised Network agreement and revised supplement agreements, if any, entered into with the Overseas entity.
- In case of Domestic Network, Copy of the revised Network agreement and revised supplement agreements, if any, entered into among the Domestic Entity (ies).
- A copy of the proof of the change in TRC/TIN/LEI
- Proof of payment of fees.

Form 'CGN' 1. \_\_\_\_

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA****APPLICATION FOR APPROVAL OF UPDATED NAME OF THE REGISTERED GLOBAL NETWORK**

[See the relevant rule of ICAI (Global Networking) Guidelines, 2025 between Domestic Entities registered with ICAI and Overseas entities]

## 1. Details of Global Network.

(i) Name of Global Network (as approved by ICAI):

(ii) Global Network Registration Number:

(iii) Date and approval number of Global Network

(iv) Date of formation of Global Network

## 2. Updated Name of Global Network:

(i) (in order of preference)

(ii)

(iii)

(iv)

## 2A. Reason for Name Change:

## 2B. Whether more than 50% of the original applicants still continue to be the part of the arrangement of the Global Network

## 3. Details of Domestic Entity(ies) in India constituting the Global Network (if applicable)

S. No	Name and Addresses	Firm Registration No./Unique Network Registration No.
i)		
ii)		
iii)		
iv)		

## 3B. Details of the ICAI-registered Network that have granted affiliation to the Overseas Entity(ies) (if applicable)

S. No	Name of the ICAI- registered Network	Constituent Domestic Entities (Name & Address)	Unique Network Registration No.
i)			

ii)			
iii)			
iv)			

## 4. Details of the Domestic Entity(ies) in India willing to continue in the Global Network

S. No	Name and Addresses	Firm Registration No. /Unique Network Registration No./ Registration No.
i)		
ii)		
iii)		
iv)		

## 5. Details of Key Managerial personnel (KMPs)/Managing Partner of Domestic Entity (ies) in India/ICAI-registered Networks.

S.no	MRNs	Name of KMP	PAN	Mobile No with Country Code	Address for Communication with Zip code	Email Id
i)						
ii)						

## 6. Details of the Overseas Entity constituting the Global Network

S. No.	Name(s) of the entity	Jurisdiction under which the Overseas entity is registered	Relevant Law under which Overseas entity is registered	TRC/ TIN/ LEINo. of Global Network (Attach Copy)
i				
ii				
iii				
iv				

## 7. Address of Principal place of business of Overseas Entity


	Zip Code	
--	----------	--

Email:.

Mobile No


8. Address of Principal place of business of Domestic Entity/ICAI-registered Network.


	Zip Code	
--	-------------	--

Email:.	
Mobile No	

9. Address of the Designated Nodal officer on behalf of Global Network.

Name:	
Email:	
Mobile No.:	
Address:	
Zip Code:	
ICAI Membership No.:	
Date of issue of Good Standing Certificate:	

Validity of Good  
Standing Certificate up  
till  
(state date/period)  
(Attach the Certificate)

--

10. Details of the revised Network agreement (s) along with supplement agreements (attach the support documents) entered into between the domestic entity/ ICAI-registered Networks and Global Network/ entity(ies). All the Documents being submitted must be attested as per applicable authority

S.no	Date of Agreement	Name of the Parties	Country/ies	Attach the Supporting Documents
i)				
ii)				

11. Details of Scrutiny fees of INR 10,000/- plus applicable taxes submitted along with the application. (attach proof).

## 12. Declaration:

I/ We hereby confirm that all the Network firms / entities have entered into an understanding to work as a network in accordance with the ICAI (Global Networking) Guidelines, 2025 between Domestic Entities / Firms registered with ICAI and Overseas Entities, and I/We hereby affirm that the partner / Nodal Officer signing this application has been duly authorized by the other partners of the respective constituent entities.

I/We hereby confirm that the Global Network is duly registered with ICAI under registration number \_\_\_\_\_ dated \_\_\_\_\_, and this application is being submitted for approval of an updated / new name pursuant to the provisions of the ICAI (Global Networking) Guidelines, 2025 between Domestic Entities / Firms registered with ICAI and Overseas Entities.

I/ We hereby confirm and affirm that out of the \_\_\_ original Domestic Entities forming part of the Global Network at the time of initial registration, \_\_\_ entities (i.e., \_\_\_%) continue to remain affiliated and have expressly provided their consent for the proposed updated / new name of the Global Network, thereby fulfilling the more than 50% requirement under the Guidelines.

I/ We hereby affirm and declare that the information furnished in this application is true, complete and accurate to the best of my knowledge and belief. I/We further affirm that no material information has been omitted, misrepresented, or concealed in any manner.

I/ We undertake to inform the ICAI promptly of any changes or updates to the details submitted herein, within the stipulated timeframe, as mandated under the applicable guidelines.

I/ We further declare that the proposed name of the Global Network is distinct and is in compliance with the applicable provisions of the Companies Act, 2013, the Trademarks Act, 1999, the Copyright Act, 1957 and any other governing laws relating to Intellectual Property Rights in India. I/We acknowledge that the name is subject to ICAI's approval as per the guidelines, and ICAI reserves the right to reject any undesirable name.



I/We hereby undertake that this Declaration / Undertaking is executed voluntarily, in good faith and with full responsibility, acknowledging that ICAI reserves the right to accept or reject this application at its discretion.

Place: \_\_\_\_\_

Date: \_\_\_\_\_

For and on behalf of Global Network  
Nodal Officer/(s) cum contact person/(s)  
Name.....  
Membership Number.....  
Contact Details.....

Instructions: Document to be submitted: -

- a) A copy of the authorization to be filed with ICAI by the partners, signing the declaration on behalf of the Domestic entity(ies) forming constituent of the Network.
- b) A copy of the proof of the change in TRC/TIN/LEI
- c) Confirmation of KMPs at S.no 5 in respect of aforesaid authorization.
- d) Duly signed consent from the Domestic Entities continuing in the Global Network, confirming their agreement to the proposed updated / new name of the Global Network.
- e) Certified or Apostille Copy of the revised Network agreement entered into with the Overseas entity, including any Supplementary Agreement(s), if applicable.
- f) Proof of payment of fees.

Form 'DGN' No. \_\_\_\_\_

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA****ANNUAL RETURN TO BE FILED FOR GLOBAL NETWORK**

[See relevant rule of ICAI (Global Networking) Guidelines, 2025 between the Domestic entities/ firms registered with ICAI and Overseas entities]

1. Name of the Global Network: As approved by ICAI.

2. Global Network Registration Number:

3. Address of the Principal place of business of Overseas Entity.


	Zip/Pin	
--	---------	--

Email:

Mobile No:

4. Date of formation and Network Registration no. of the Global Network:

5. Address of the Principal place of business of Domestic Entity/ICAI-registered Networks.


	Zip/Pin	
--	---------	--

Email:

Mobile No:

6. Provide the total numbers of Chartered Accountants (Partners and Employee) in the Domestic Entity) as on the last day of immediately preceding financial year.

No. of Partners:

No. of Employee:

- 7.I. Total number of criminal or disciplinary cases or proceedings against any partner of the Domestic Entity(ies)/ ICAI-registered Networks as on the last day of immediately preceding financial year.

--

- II. Details of cases e.g. -criminal or disciplinary pending as per point I.

--

Provide the following details:-

- a) Nature o Criminal o Disciplinary
- b) Person against whom proceedings have taken place:
- i. Name of the Partner
- ii. Name of the regulator/agency that has initiated the disciplinary action.

--

- iii. The date of initiation of the proceedings

--

- iv. Status of the matter on the date of making this application.

--

8. Total revenue of Domestic Entity(Entity-wise) for immediately preceding financial year:

S. No	Name of the Entity(ies)	Firm Registration No.	Total Revenue (INR)
i)			
ii)			

9. Total fees/revenue and expenses paid/shared or received by the Domestic entity from/to Overseas Entity/Global Network granting or seeking affiliation for last 3 years in INR.

	Paid	Received
i) Statutory Audit Services		
ii) Tax Audit and other taxation services		
iii) Attestation and certification services		
iv) Non-audit services		
v) Out-of-pocket expenses		
vi) Technology		
vii) Manpower Outsourcing		
viii) Training & Development		
ix) License Fee		
x) Others (Please Specify)		

The above table to be filled up in respect of each constituent of the Global Network.

## Declaration

I/We hereby declare that:

1. In the event any new entity is inducted into the Global Network in contravention of the requirements of these Guidelines, and such induction results in non-compliance, the Domestic Entity shall forthwith withdraw itself from being a Constituent of the said Global Network and intimate ICAI by filing Form “EGN”.
2. I/We further undertake that if the Domestic Entity continues to remain a Constituent of such Global Network beyond 30 days from the date on which such contravention is known or ought reasonably to have been known having regard to the prevailing circumstances, such continuance shall be considered as “professional misconduct” under Item (1) of Part II of the Second Schedule to the Chartered Accountants Act, 1949.
3. I/We understand that appropriate disciplinary action may be initiated by ICAI against such Domestic Entity and the Nodal Officer in the event of such misconduct.

I/We solemnly declare and affirm that the information provided is true and correct to my/our knowledge and belief.

Place : .....

Date : .....

For and on behalf of Global Network Nodal

Officer(s) cum contact person(s)

Name.....

Membership Number.....

Contact Details.....

Form 'EGN' No. \_\_\_\_\_

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA****APPLICATION FOR DE-REGISTRATION OF GLOBAL NETWORK**

[See relevant Rule of ICAI (Global Networking) Guidelines, 2025 between the Domestic entities/ firms registered with ICAI and Overseas entities]

1. Name of the Global Network: As approved by ICAI

2. Global Network Registration Number:

3. Reason for De-registration:

4. Address of the Principal place of business of Overseas Entity.


	Zip/Pin	
--	---------	--

Email:

Mobile No:

5. Address of the Principal place of business of Domestic Entity.


	Zip/Pin	
--	---------	--

Email:

Mobile No:

6. Names and addresses of Domestic Entity(ies) in India constituting the Global Network:

S. No.	Name and Addresses of Domestic Entity (ies)	Firm Registration No. /Unique Network Registration No./ Registration No.
i)		

ii)		
iii)		

7. Name and address of the Domestic Entity(ies) willing to deregister from the Global Network:

S. No.	Name and Addresses of Domestic Entity(ies)	Firm Registration No. /Unique Network Registration No./ Registration No.
i)		
ii)		
iii)		
iv)		

8. Address of the Designated Nodal officer on behalf of Global Network:

Name:		
Email:		
Mobile No.:		
Address:		
Zip Code:		
ICAI Membership No.:		
Date of issue of Good Standing Certificate		

Validity of Good  
Standing Certificate up  
till  
(state date/period)  
(Attach the Certificate)

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9. I/We hereby declare that all the domestic entities or firm(s) propose to de-register from the Global Network, Overseas firms/ entities in accordance with the ICAI (Global Networking) Guidelines, 2025 between the firms registered with the Institute of Chartered Accountants of India.

I/We further affirm and confirm that the partner/Nodal Officer signing this application has been duly authorized by all the other constituents of the Global Network to submit this declaration on their behalf.

I/We acknowledge and confirm that:

There are no ongoing proceedings, disputes, or regulatory actions pending against the Global Network or its Domestic entities that may impede or affect the de-registration process.

The de-registration process will not absolve any constituent Domestic Entity or the Nodal Officer from liability for any acts, omissions, or misconduct committed during the period of registration, and ICAI retains full jurisdiction in respect thereof.

Upon de-registration, all constituent Domestic Entities shall cease to use the name of the Global Network in any form of professional communication, stationery, or marketing material from the effective date of de-registration.

Accordingly, we request that the Global Network Registration No. be struck off from the records of the Institute.

Place : .....

Date : .....

For and on behalf of Global Network  
Nodal Officer(s) cum contact person(s)

Name.....

Membership Number.....

Contact Details.....

*Disclaimer: The Institute of Chartered Accountants of India (ICAI) reserves the right to accept or reject any application for de-registration of a Global Network, on the grounds specified under the Guidelines, or if the registration was obtained by misrepresentation, contravention of applicable provisions, or if continuance is prejudicial to the interests of the profession or public. \*\*However, no such action shall be taken without providing the Nodal Officer and concerned constituent entities a reasonable opportunity of being heard.*

Instructions: Document to be submitted: -

- a) A copy of the authorization to be filed with ICAI by the partners signing the declaration on behalf of the Domestic Entity(ies) forming constituent of the Network.



Form 'FGN' No. \_\_\_\_\_

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA****APPLICATION FOR WITHDRAWAL OF APPROVAL OF NAME FOR GLOBAL NETWORK**

[See the relevant rule of ICAI (Global Networking) Guidelines, 2025 between Domestic Entities registered with ICAI and Overseas entities]

1. Form 'AGN' Application No.
2. Details of Proposed Global Network.  
(iii) Proposed Name of Global Network:   
(iv) Date and approval number of Global Network (if approved)
3. Reason for Withdrawal:

Place: \_\_\_\_\_

Date: \_\_\_\_\_

For and on behalf of Global Network  
Nodal Officer(s) cum contact person(s)  
Name.....  
Membership Number.....  
Contact Details.....

CA. ( Dr.) JAI KUMAR BATRA, Secy.

[ADVT.-III/4/Exty./676/2025-26]