



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

**Examination Department
The Institute of Chartered Accountants of India**

19th January 2026

IMPORTANT ANNOUNCEMENT

**REVISED SCHEDULE OF POSTPONED CHARTERED ACCOUNTANTS INTERMEDIATE EXAMINATION,
PAPER – 5, AUDITING AND ETHICS, ACROSS INDIA AND ABROAD.**

In continuation of the Institute's Important Announcement dated 17th January 2026, it is hereby announced for general information that the postponed Chartered Accountants Intermediate Examination, Group II, Paper – 5, Auditing and Ethics will now be held, across India and Abroad, as per details given below:

| Examination | Previously Notified Examination Date | Rescheduled Examination Date |
|---|---|--|
| Intermediate Examination (Group II) Paper – 5, Auditing and Ethics | 19 th January 2026 (Monday) | 31st January 2026 (Saturday) |

The rescheduled examination, as aforementioned shall be held at the same examination centre and at the same timings i.e., 2.00 PM to 5.00 PM (IST).

Admit Cards already issued would remain valid for the rescheduled date.

It may be emphasized that there would be no change in the examination schedule in the event of any day of the examination scheduled being declared a Public Holiday by the Central Government or any State Government / Local Holiday.

Remaining papers of Chartered Accountants Foundation January 2026 Examination shall be held as scheduled i.e. 20th, 22nd & 24th January 2026.

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

**(CA. ANAND KUMAR CHATURVEDI)
JOINT SECRETARY (EXAMINATIONS)**