



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

FOUNDATION EXAMINATION - JANUARY 2026

(Under the syllabus approved under Regulation 25F of the Chartered Accountants Regulations, 1988)

NOTES FOR INFORMATION AND GUIDANCE OF APPLICANTS

Candidates who are planning to appear in the January 2026 exams are advised to check their status at the Self Service Portal (SSP) and be assured that they meet the eligibility criteria to be able to effortlessly fill the exam forms at SSP.

Before filling Exam Form, check whether the following :-

1. Eligibility criteria for Foundation Exam – January 2026 is fulfilled:-
 - A. Candidate should be registered in Foundation Course on or before 1st September 2025.
OR
 - B. Candidate is converted from CPT to Foundation as on the date of filling the exam form
AND
 - C. Candidate must have either
 1. Passed Senior Secondary (10+2 Board Exam) from a recognized Board and his/her 12th Class Board Mark Sheet must be uploaded in SSP
OR
 2. Appeared in Senior Secondary (10+2 Board Exam) from a recognized Board and his/her 12th Class Board Admit Card must be uploaded in SSP. *Candidates who would be appearing in Class XII (10+2) Board Exam till December 2025 is eligible to apply.*
2. Candidates are required to upload their Class 12th (10+2) Board Exam Admit Card/ Marksheet before applying for the Examination. In case the student applies to Foundation Exam provisionally, he/she is required to upload the same in the SSP Portal before 1st December 2025 positively, failing which admit card of Foundation Exam – January 2026 will not be issued.
3. Candidates are required to have valid login credentials on SSP. If not, please visit <https://eservices.icai.org/> to create the login.

Please use forgot password option in case you have forgotten or lost your password. Students are also requested to Create User Name, Register Course, Convert Course, Revalidate, Update Photo, Signature and Address on SSP only.
4. Candidates are required to have valid course registration. In case of lapsed course registration, please make sure to revalidate/convert on SSP.
5. Candidates whose latest Photograph and signature are not available or are not of acceptable quality to be printed on Admit Card/Mark sheets are required to upload/ change the same on the Self Service Portal before filling up the exam form.
6. For any other correction required please raise a ticket in SSP for necessary status/flags updation.

All candidates in respect of Foundation Examination will be required to apply online at <https://eservices.icai.org> (Self Service Portal - SSP) for January 2026 Exam and also pay the requisite examination fee online. These forms are based on your eligibility of your course based on announcements and regulations. These forms are available on SSP, and you are requested to login with your credentials (Username <SRN@icai.org> and password). Please check whether the Successful transaction has taken place & Exam Form PDF is generated. Please take a printout of PDF of bar code exam form which is generated after successfully submission of exam fees and keep with you for your record. In case of failure of transaction, pay again. Excess fees received if any at our end will be refunded in due course.

There is no need to send hard copy of the Exam Application Form which is generated after submission in SSP to exam department.

ATTENTION CANDIDATES
IMPORTANT DATES FOR FOUNDATION EXAMINATION – JANUARY 2026
(Also given in the link:- <https://www.icai.org/post/exam-jan-2026>)

1. Last date for registration to Foundation Course with BOS	1st September 2025
2. Commencement of Online filling of Foundation Examination application Form	3 rd November 2025 (Monday) (10:00 A.M. IST)
3. Last date & time for submitting online examination application form and making payment without late fees	16 th November 2025 (Sunday) up to 23:59
4. Last date & time for submitting online examination application form and making payment with late fees	19 th November 2025 (Wednesday) up to 23:59
5. Hosting of Correction Window	20 th November 2025 (Thursday) to 22nd November 2025 (Saturday) (For three days)
(For date of result and other regular updates, keep visiting website www.icai.org)	

Please note that there is no provision for on-line filling of examination application forms after the last date, i.e. 19th November 2025 with late fees.

KEY POINTS AT A GLANCE

- Candidates are advised to read, understand and follow the instructions in the link: <https://www.icai.org/post/exam-jan-2026> carefully for filling up the examination application form from their dashboard at eservices.icai.org.
- At the time of filling the examination application form, **check the fields relating to Medium and Exam Centre and Eligibility Criteria**, have been filled in correctly before proceeding to make online payment. No request for change of examination centre and medium will be entertained afterward after closure of CorrectionWindow
- Exam fees are to be remitted Online only. Read Paragraph 4 titled “Examination Fee” hereinafter in this regard (details also given in the link:- <https://resource.cdn.icai.org/88468exam-jan2026-fee-chart.pdf>). Please check whether Successful transaction has taken place and the Exam Form PDF has been generated. In case of failure of transaction, pay again. Excess fees received if any at our end will be refunded in due course.
- Candidates are advised to keep a copy of the barcoded exam application form duly filled in at least till the release of Admit Card, for future reference.
- Admit cards of all the candidates will be hosted on <https://eservices.icai.org> generally 14 days prior to the commencement of the examination. All candidates are required to print their admit cards from the website i.e. <https://eservices.icai.org>. Candidates are advised to read all instructions in the admit card carefully.**
- No physical admit card will be sent to any candidate.**
- Candidates have the option of writing the answers in Hindi or in English. Such option should be clearly exercised at the time of filling up the form. Read Paragraph 6 in this regard.
- There is No Concept of Exemption in a paper(s) in the Foundation Exam.
- Candidates with permanent disabilities are advised to refer to Paragraph 7 carefully.
- Helpdesk/Contact details:**
 - SSP login/ password related, OTP not received– ssp.helpdesk@icai.in, contact at **99975 99975**
 - Profile changes submitted but not yet approved (name, photo, sign, qualification details, address, email/phone no. update etc.), Revalidation/Conversion – Raise a ticket in SSP or contact CRO at details given under the link <https://resource.cdn.icai.org/53958list-contacts-cro.pdf>

c. For Foundation Exam Form queries related to Eligibility Criteria and Admit Card related queries contact at 0120-3054851, 3054852, 3054853, 3054835, 4953751, 4953752, 4953753, 4953754 or **send mail to foundation_examhelpline@icai.in**

d. For Fees refund/Multiple Fees refund/Fees Failure queries contact at 0120-3054834 and send mail to edpexam@icai.in

Please fill up the form early to avoid any unforeseen issues. Helpdesk services will be available on all working days between 10 am to 6pm.

e. For any correspondence through letter :-

The Joint Secretary (Exams)
The Institute of Chartered Accountants of India,
ICAI Bhawan, Indraprastha Marg, New Delhi 110 002

11. Results will be hosted on <https://icai.nic.in>

**FOUNDATION EXAMINATION – JANUARY 2026
(ON- LINE FILLING OF EXAMINATION APPLICATION FORM)**

1. INTRODUCTION

1.1 Foundation Examination is a gateway to enter the profession of Chartered Accountancy. Foundation Exam is open for candidates who have registered for the Foundation Course with the Board of Studies of the Institute on or before the last date for registration, i.e **1st September 2025** and have Appeared in Class 12th Board Exam or equivalent recognized examination. This is a Descriptive cum Objective type examination of 400 marks comprising of four papers. These Guidance Notes are exclusively meant for the Foundation Exam to be held in January 2026.

1.2 Descriptive cum Objective type Examination would now be conducted thrice a year - once in the month of January, once in May and once in the month of September. The language of Question Paper Booklet will be English/Hindi. However, OMR Answer Sheets for Papers 3 & 4 will be in English Medium only.

1.3 Exemption from Appearing in Foundation:

Candidates who are graduate or post graduate in Commerce having secured in aggregate a minimum of 55% of total marks or its equivalent grade in the examination conducted by any recognized University (including Open University) with certain subjects OR Graduates or Post Graduates other than those falling under Commerce stream mentioned above having secured in aggregate a minimum of 60% of the total marks or its equivalent grade in the examination conducted by any recognized University (including Open University) or have passed the Intermediate Examination of the Institute of Cost Accountants of India or the Institute of Company Secretary of India are exempt from passing Foundation Examination. For more details, please visit the Institute's website www.icai.org.

2. Dates and Timings of the Examination:

Paper No.	Subject	Date	Day	Time	Duration
1	Accounting	18/01/2026	Sunday	2.00 PM to 5.00 PM (IST)	3 Hours
2	Business Laws	20/01/2026	Tuesday	2.00 PM to 5.00 PM (IST)	3 Hours
3	Quantitative Aptitude • Business Mathematics • Logical Reasoning • Statistics	22/01/2026	Thursday	2.00 PM to 4.00 PM (IST)	2 Hours
4	Business Economics	24/01/2026	Saturday	2.00 PM to 4.00 PM (IST)	2 Hours

***Note: Please refer Para No. 7 hereinafter**

In Paper 3 and 4 of Foundation Examination there will not be any advance reading time, whereas in Paper 1 & 2, an advance reading time of 15 minutes will be given from 1.45 PM (IST) to 2 PM (IST).

Late Entry Permitted:

Upto 15 Minutes from the commencement of Exam for Paper 1, 2, 3 and 4.

Early Exit not permitted:

Candidate will NOT be permitted to leave the Examination Hall till conclusion of the Exams. No Early exit will be permitted even if the candidate has completed his paper.

EXAMINATION TIMINGS

Dates	Domestic Centres (IST)	Abu Dhabi, Dubai and Muscat (UAE Local Time)	Doha (Qatar Local Time) Bahrain, Kuwait & Riyadh	Kathmandu (Nepal Local Time)	Thimpu (Bhutan Local Time)
Paper 1	2.00 PM to 5.00 PM	12.30 PM to 3.30 PM	11.30 AM to 2.30 PM	2.15 PM to 5.15 PM	2.30 PM to 5.30 PM
Paper 2	2.00 PM to 5.00 PM	12.30 PM to 3.30 PM	11.30 AM to 2.30 PM	2.15 PM to 5.15 PM	2.30 PM to 5.30 PM
Paper 3	2.00 PM to 4.00 PM	12.30 PM to 2.30 PM	11.30 AM to 1.30 PM	2.15 PM to 4.15 PM	2.30 PM to 4.30 PM
Paper 4	2.00 PM to 4.00 PM	12.30 PM to 2.30 PM	11.30 AM to 1.30 PM	2.15 PM to 4.15 PM	2.30 PM to 4.30 PM

Note: *There will be no change in the examination schedule in the event of any day of examination schedule being declared a Public Holiday by the Central Government or any State Government.*

3. ELIGIBILITY CRITERIA:

Eligibility criteria for the Foundation Examination to be held in January 2026:

(A candidate shall be eligible to appear in Foundation Examination scheduled to be held in January 2026, if he/she has:

(i) Registered for Foundation Course with Board of Studies on or before **1st September 2025.**

OR

Converted from CPT to Foundation as on the date of filling the Exam Form

AND

(ii) Should have appeared in the Senior Secondary Examination (10+2 examination) conducted by an examining body constituted by law in India or outside India or an examination recognised by the Central Government (or the State Government) as equivalent thereto (for the purpose of admission to graduation course) and on complying with above

Further conditions, if any, applicable, will be hosted on the website.

4. Examination Fee:

EXAMINATION FEE FOR FILLING UP EXAMINATION FORM ONLINE

(i) Rs. 1500/- (For opting a Centre in India).

(ii) INR 2200/- (For opting Kathmandu & Thimphu Centre)

(iii) US\$ 325/- (For opting Abu Dhabi, Bahrain, Doha, Dubai, Kuwait, Muscat & Riyadh Centres)

Mode of Payment of Fee: The payment has to be made online only.

MERE DEDUCTION OF AMOUNT FROM YOUR ACCOUNT OR SAVING THE DETAILS BY YOU DOES NOT MEAN A SUCCESSFUL APPLICATION UNLESS IT IS RECORDED SUCCESSFULLY AT THE SSP AND EXAM PDF IS GENERATED.

In a small number of cases, the money may get deducted from your account but while the system is writing these details to our servers, a disconnection may happen and hence, the request to check the status of application in your SSP dashboard and download/print the barcoded exam application form that is generated

at the end of the process, for your records at least till the admit cards are released. Also check that the exam application form/pdf contains fee particulars.

(iv) Refund of Fees:

The fee once paid by candidate shall not be refunded / adjusted under any circumstances and no correspondence in this regard shall be entertained. However, failure in electronic transmission, double payments, lost transaction (after payment) will be considered for refund. Multiple payments, if any, that are received by us for the same student registration number, will be identified by the system and would be refunded for the credit of the respective accounts from where they originated, by the office, within 21 days of the last date for submission of exam application forms.

In case you have made payment of exam fees more than once and do not get a refund within 21 days from the last date for submission of forms, you can claim a refund of the excess amount paid by you, by writing to us at edpexam@icai.in within 45 days from the last date for submission of forms, along with documentary evidence, such as bank/credit card statement, of having paid the exam fees more than once. ICAI will verify the same and refund the excess amount, if any, paid by you.

5. Examination Centres:

List of examination centers is available at <https://www.icai.org/post/exam-jan-2026> under heading City Master–January 2026. For convenience, the cities of Ahmedabad, Aurangabad, Bengaluru, Bhopal, Chennai, Delhi/New Delhi, Hyderabad, Indore, Jaipur Kolkata, Lucknow, Mumbai, Nagpur, Nashik, Pune, Surat, Thane, Vadodara and Vasai are divided into different zones. All efforts will be made to allot the candidates who opted for a specific zone to an exam centre in that zone itself. However, in case of shortage of accommodation, in a specific zone, candidates would be allotted to some other zone, where accommodation is available. In such cases, requests for change of Centre will not be entertained under any circumstances.

6. Option to Answer Papers in Hindi Medium

Students will have the option to answer the papers in English or in Hindi Medium.

Question Paper:

- Question Paper 1 will be provided in English for all candidates including Hindi medium candidates, though Hindi medium candidates are permitted to answer the questions in Hindi.
- Question Paper in respect of Papers 2 will be in English for English medium candidates and in bilingual for Hindi medium candidates.
- Question Papers in respect of Papers 3 and 4 will be in English for English medium candidates and in bilingual for Hindi medium candidates. OMR answer sheets in respect of Paper 3 and 4 will be in English only for all candidates (including Hindi Medium Candidates).

7. GUIDELINES AND PROCEDURE TO BE FOLLOWED FOR GRANT OF WRITER/COMPENSATORY TIME TO DIFFERENTLY ABLED - PHYSICALLY AND / OR VISUALLY - CANDIDATES

The differently abled candidates with permanent disabilities having Unique Disability ID Card (UDID) issued by Government of India/ State Government are provided with compensatory time and writer in Chartered Accountants Examinations. For the purpose all such disabilities / diseases mentioned in any Act/Schedule of the Government for which concession may be given to the candidates will be considered.

Kindly note that Persons with temporary disablement such as injuries, fracture of the right or left arm, forearm or dislocation of a shoulder, elbow, or wrist etc. are not eligible for compensatory (extra) time or services of a writer or any other relaxations.

(i) Compensatory Time Allowed

Foundation Examination	Where % of disability is less than 50%	Where % of disability is equal to or more than 50%	Special Category*
Paper(s) – 1 & 2 Paper(s) – 3 & 4	One Hour Half Hour	One and a Half Hour One Hour	One Hour Half Hour

***Special Category:** These covers the diseases where percentage of disability is not mentioned such as writer's cramp, learning disability, hearing disability (dyslexia) and blood cancer / disorder involving blood transfusion etc.

(ii) Facility of Writer / Scribe

Differently abled - physically and/or visually - candidates who are eligible to engage writer will be required to engage writer as per qualification as specified below:

Examination	Highest Qualification of Writer
Foundation	10 th class / Matriculation passed / 11 th Appeared.

Honorarium for writer for each of the papers - Paper 1 and 2 = Rs. 750/- per paper.

Honorarium for writer for each of the papers – Paper 3 and Paper 4 = Rs. 750/- per Paper.

- a. No one associated in any manner with academic tutoring and preparation of examinations for CA, CWA, CS, M.B.A, B.E. and LLB programmes be involved as a writer.
- b. In order to ensure better coordination with writer during exams the candidates are required to arrange the writer at their own end subject to compliance with the related requirements. The candidate should ensure that the writer should not be overqualified under any circumstances.
- c. It shall be incumbent upon the candidate and/or the writer engaged by him/her at his/her own end to submit in advance to the Centre Superintendent a related 'Declaration' regarding the qualification etc. of the Writer.

Such a 'Declaration' shall be required to be submitted in respect of the writer first engaged/provided as well as for the writer(s) subsequently permitted by the Centre Superintendent. If the declaration, so submitted is incorrect/false, ICAI is empowered to take any action it deems fit in such a case.

Certified copies of the educational qualification of the writer should be submitted to the centre superintendent together with the declaration.
- d. Candidates are restricted to avail maximum of 2 (Two) writers per exam cycle. Writer is brought by the candidate himself/herself. The institute does not provide writer to any candidate.
- e. The examinees who have been issued with a Permanent Concession Card / permission letter providing the facility of writer should send an application to the Examination Department of the Institute stating that he/she wishes to avail the facility of writer in the examination together with details such as name, registration number, group opted, medium opted, centre / zone opted, etc. immediately after submission of application form for admission to examination. Certified copies of the educational qualification of the writer should also be submitted with the application form.
- f. Kindly note that the writer's task is to only write the examinations as per directions of the examinee, verbatim, and that the writer shall not paraphrase, translate, add emphasis, embellish the written text in any way, or engage in any type of communication with the examinee concerning the interpretation of question paper content. In other words, the writer shall only transcribe what is dictated to him by the examinee.
- g. Any violation of these guidelines will be tantamount to attempt to/resort to unfair means, and thus result in initiation of disciplinary action, which may include withholding of or the cancellation of the result or debarring from appearing in examinations or cancellation of registration/articles.
- h. The Centre Superintendent of the Examination centre shall have the authority not to allow a particular person to act as writer if he / she is satisfied that such a person does not fulfill the criteria for being a writer.
- i. The writer engaged by the examinee concerned will be paid ₹ 750/- (Rupees Seven hundred and fifty only) per paper by the Examination Centre.

(iii). Procedure to be followed for grant of Concession card and Facility of Writer / Scribe

To obtain the Permanent Concession Card, the student is advised to send the following duly self - attested documents / certificates.

1.	Application in candidate's own handwriting / in respect of candidates, who cannot write, their representatives may write on behalf of the candidate (stating the relationship with him/her)
2.	Registration Letter of the student issued by the Institute of Chartered Accountants of India.
3.	Unique Disability ID Card (UDID) issued by the Government of India / State Government. It is to be attested by a Member of ICAI or a Gazetted Officer.

4.	Certified true copy of the certificate issued by Doctor of not less than the level of Civil Surgeon of Government Hospital to the effect that the disability is of permanent nature and clearly specifying the nature and extent of permanent disability. It is to be attested by a Member of ICAI or a Gazetted Officer.
5.	Certified true copies of the permission, if any, granted by the State Higher Secondary Board / University in candidate's 10+2 or degree examinations in which he/she had appeared.
6.	Two latest copies of colour passport size photos (4.5 x 3.5 cm) with White Background.
7.	One latest Postcard size full body photograph, showing the candidate's disability. The photo must include the candidate's name printed on it. It is to be attested by a Member of ICAI or a Gazetted Officer.
8.	Copies of Aadhar Card, Voter ID, Pan Card, Driving License / Any other valid Government-issued ID
9.	In case of renewal of concession card, the original card issued must be sent to us with the application form.
10.	The request application along with all the documents / certificates be sent to us through Speed Post only addressed to The HoD (Exams), The Institute of Chartered Accountants of India, ICAI Bhawan, Indraprastha Marg, New Delhi – 110002 at least one month prior to the commencement of examinations.
11.	The Permanent Concession Card will be valid for a period of five years from the date of its issuance or the candidate passing Chartered Accountant Examinations whichever happens earlier. On expiry of such period the concession card will have to be mandatory returned to the Institute.
12.	Any misuse of the Permanent Concession Card shall be tantamount to adoption of unfair means within the meaning of Regulation 41 of the Chartered Accountants Regulations, 1988.
13.	The candidates are advised to note the above and stay in touch with the website of the Institute, www.icai.org .

8. Check-List for Candidates:

Candidates are requested to ensure that all columns of the PDF file generated are appearing correctly. The barcode and fee payment particulars may be checked for correctness.

9. Issue of Admit Cards:

Admit cards with photographs and signatures of the candidates will also be hosted on <https://eservices.icai.org> generally 14 days prior to the commencement of the examination. Candidates are required to print their admit cards from the website, which will be valid for admission to the examination. **No physical admit card will be sent to any candidate.**

Candidates who have applied provisionally for Foundation January 2026 Examination are required to upload Marksheet/Admit Card of Class XIIth Board Examination (as a proof of appearing Class XIIth Board Exam) in the SSP Portal by 1st December 2025 failing which admit card will not be issued.

For downloading/printing of the admit cards from the above-mentioned website, candidates will have to log-in to the site <https://eservices.icai.org> and print the admit card from their dashboard

Candidates are advised to keep a photo copy of the exam application duly filled in, for reference, so that they can use the bar code number contained therein, whenever they correspond with ICAI Exam Dept.

Upon printing of admit cards, candidates are advised to verify the name, registration number, Centre, medium opted, etc.

In case of difficulty in downloading or printing of admit card, or in case of discrepancy in the data contained in the admit card printed, contact the Helpline numbers 0120-3054851, 3054852, 3054853, 3054854, 3054 835, 4953751, 4953752, 4953753, 4953754 immediately, by quoting the Registration Number, Bar code number of the examination form, if any, Centre opted with Zone applicable, telephone number, etc. for prompt action.

10. Correction Window for seeking change of Centre/Medium

On-line facility for seeking change of Centre/Medium for appearing in Foundation Exam from 20th November 2025 [Thursday] to 22nd November 2025 [Saturday]. This will come free of cost.

It is found that some candidates while filling the examination application form do not exercise reasonable care and commit errors and seek **change of Centre/Medium**, on account of errors committed by them in their examination application forms, after online submission of application.

With a view to provide an opportunity to the candidates to correct such errors, a system has been put in place giving an on-line facility to candidates to view and correct errors if any, committed by them while submitting the examination application form, in the fields of Centre/Medium.

The Salient features of the facility are as follows:

- a) Manual applications seeking change of Centre/Medium will not be entertained from the applicants.
- b) The on-line window for seeking change of Centre/Medium will be made available at <https://eservices.icai.org>
- c) A change may include change of Centre/Medium either jointly or severally. Only one application for change will be accepted so apply carefully.
- d) Upon submission of the request, the candidate will get a Successful Submission confirmation on the screen. Candidates must ensure to check that their request for correction has been captured successfully.
- e) Applications for changes sought shall be permitted only once. Once a candidate submits his option for a change, he cannot go back to the earlier choice or seek another change.
- f) The Changes sought will be reflected in the Admit Card.
- g) This online facility will be available to the candidates. The opportunity called "Correction Window" will be free of cost. There is no second opportunity called "Corrections with fee - Window".

In the event of furnishing any wrong information/declaration, the admission shall automatically become invalid.

No change of centre/medium is allowed after closing of correction window

11. Declaration

Each candidate of Foundation Examination will be required to accept the declaration while filing the Foundation Examination Online Application Form that he/she has not already passed Foundation Examination in any earlier attempt and that he/she is eligible to appear in Foundation Examination in accordance with the Chartered Accountants Regulations, 1988 and if it is discovered at any later stage that he/she was not eligible to appear in Foundation Examination, his/her admission to Foundation Examination or if appeared and passed the Foundation Examination, the result thereof and further admission to Intermediate Course (or any other course of ICAI), if secured, will be treated automatically null and void and he/she will have no claim whatsoever. He/she will abide by the decision of the Institute in such a situation.

12. Representation on the Question Papers

If a student feels that any question asked in any subject was out of syllabus or outside the ambit of the level of knowledge expected as laid down in the syllabus or the language used in the question was ambiguous or any other valid reason he may, if he so desires, send his representation to the Joint Secretary (Exams) so as to reach him within a week from the last date of the examination at examfeedback@icai.in.

13. Unfair Means in the Examination

If a candidate is found to have resorted to or has made an attempt to resort to unfair means in the examination, the examination committee of the ICAI may on receipt of a report to that effect and after such investigation as it may deem necessary, take such disciplinary action against the candidate concerned as it may think fit. The Centre Superintendent has absolute authority to expel a candidate from the examination hall, if in his opinion; the candidate has adopted or attempted to adopt unfair means in connection with the examination. Any candidate expelled from the examination hall must before leaving the hall submit his explanation in writing to the Centre Superintendent. Smoking, chewing of tobacco, betel, intoxicant etc. is

strictly prohibited in the examination hall.

Mobile phones and other electronic gadgets (except calculator as permissible in PARA No. 14) are not allowed in the examination hall. It is clarified that mere possession of mobile phone in the examination hall whether in switch off mode or silent mode shall also be deemed to be resorting to adoption of unfair means in the examination. Writing of Roll number in place/s other than the space provided for the purpose or writing distinguishing mark symbol, like "OM", "Sri", "Jesus", "786", etc. in the answer book will tantamount to adoption of "Unfair Means".

14. Use of Calculator

Candidates will be allowed to use battery operated portable calculator in the exam. The calculator can be of any type upto 6 functions, 12 digits and upto two memories. Attempt to use any other type of calculator not complying with the specifications indicated above or having more features than mentioned above shall tantamount to use of unfair means. Scientific calculator is not allowed.

15. Result

The result is likely to be declared in **March 2026**. It will be hosted on www.icaai.nic.in

16. Statement of Marks

Statement of Marks will be sent by Post, soon after the declaration of result. However, in case you do not receive the same, for any reason, within 4-5 weeks from the date of declaration of results, you may write to exam.dmsfoundation@icaai.in. Please refer to FAQs on the subject hosted on www.icaai.org for more details.

17. Pass Certificate

No Pass certificate will be issued.

18. Pass with distinction

Candidates securing a minimum of 70% marks will be declared "Pass with Distinction" and such remarks will be indicated in the Result Card only.

19. Withholding of Result

The result of such candidates whose eligibility to appear in the exam could not be established for want of submission of documentary evidence by the examinees, when called for, is liable to be withheld.

Further, the result of candidates who indulge in unfair means is also liable to be withheld. Such candidates, whose results are withheld, will be sent a written communication in this regard soon after the results.

20. Rank Certificate/Merit List:

A candidate who fulfills all the following criteria is issued a rank certificate, indicating the rank secured by him/her:

He/She should have secured a minimum of 60 per cent marks in aggregate.

Rank certificates are issued upto 20th rank, on All-India basis.

21. The Passing Requirement

A Candidate will be declared to have passed the Foundation Examination if he secures a minimum of 40 marks in each paper and a minimum of 50% marks in aggregate of all the 4 papers, in one sitting.

In Paper 3 & 4, there will be negative marking for each wrong answer. $\frac{1}{4}$ (One Fourth) mark will be deducted for each wrong answer. Please note that multiple darkened circles for a question will also be treated as wrong answer in paper 3 and 4.

Half or more fractional marks only will be rounded off to the next full mark in Paper 1 and 2. Any fraction of mark will be rounded off to the next full mark in paper 3 and 4.

It is clarified that there is no provision for improvement of result of Foundation examination in the Chartered Accountants Regulations, 1988. Therefore, such students who have once passed the Foundation examination are not eligible to apply/appear afresh/again in the Foundation examination.

22. Verification Fee - Rs. 100/- per paper

23. Supply of certified copies of evaluated answer books

a) An examinee has the option of applying for certified copies of his/her evaluated answer books online <https://eservices.icai.org> along with the application fee, (which is **Rs. 500/- per paper**) within 30 days from the date of declaration of result. Link of evaluated answer books will be sent through registered email id of the candidate (e-mail id registered in SSP portal which is given in the exam form).

b) Certified copies of answer books will be provided in the normal course. Fee will be Rs. 500/- **per paper**. Answer books of Paper 1 & 2 and OMR Answer sheet of Paper 3 & 4 will be provided only. Links of the soft copy of the certified answer book/OMR answer sheets will be sent through email in the registered email id of the candidate (e-mail id registered in SSP portal which is given in the exam form).

24. For any/all dispute(s) relating to examinations conducted by the Institute of Chartered Accountants of India, the Courts at Delhi shall have exclusive jurisdiction.

CHECK-LIST FOR FILLING-UP, ONLINE EXAMINATION APPLICATION FORM FOR FOUNDATION EXAMINATION JANUARY 2026

- BEFORE FILLING UP THE FORM, PLEASE DETERMINE YOUR ELIGIBILITY AS PER DETAILS GIVEN AT PARA (3) (IGNORE FILLING UP THE FORM IN CASE YOU DO NOT COMPLY WITH THE ELIGIBILITY REQUIREMENTS).
- ENSURE THAT ALL COLUMNS OF THE FORM ARE FILLED UP/SELECTED CORRECTLY AND ARE CORRECTLY APPEARING IN THE PDF.
- CENTRE IS SELECTED CORRECTLY AND IS CORRECTLY APPEARING IN THE PDF.
- MEDIUM OF THE EXAMINATION IS SELECTED CORRECTLY AND IS CORRECTLY APPEARING IN THE PDF.

APPENDIX B

LIST OF EXAMINATIONS TREATED AS EQUIVALENT TO SENIOR SECONDARY EXAMINATION:

- Board of Intermediate Education, Andhra Pradesh
- Assam Higher Secondary Education Council
- Bihar School Examination Board
- Central Board of Secondary Education (CBSE)
- Chhattisgarh Board of Secondary Education
- Council for Indian School Certificate Examinations (CISCE)
- Goa Board of Secondary and Higher Secondary Education
- Gujarat Secondary & Higher Secondary Education
- Board of School Education, Haryana
- H.P. Board of School Education
- J & K State Board of School Education
- Jharkhand Academic Council
- Government of Karnataka Department of Pre-University Education
- Kerala Board of Higher Secondary Education
- Maharashtra State Board of Secondary & Higher Secondary Education
- Board of Secondary Education, Madhya Pradesh
- Council of Higher Secondary Education, Manipur
- Meghalaya Board of School Education
- Mizoram Board of School Education

- Nagaland Board of School Education
- Council of Higher Secondary Education, Orissa
- Punjab School Education Board
- Board of Secondary Education, Rajasthan
- Tamil Nadu State Board of School Examinations
- Tirupura Board of Secondary Education
- U.P. Board of High School and Intermediate Education
- Board of School Education, Uttarakhand
- West Bengal Council of Higher Secondary Education
- Chhatisgarh State Open School
- M.P. State Open School
- National Institute of Open Schooling
- Rajasthan State Open School
- The West Bengal Council of Ravindra Open School
- Banasthali Vidyapith
- Board of Open Schooling & Skill Education, Sikkim
- 5 (Five) passes at GCE 'O' level/GCSE/IGCSE in A/B/C Grades and two passes at GCE 'Advanced' level examination of the approved British Examining Bodies subject to submission of equivalence certificate issued by the Association of Indian Universities certifying that the examination passed/appeared is equivalent to +2 stage qualification of an Indian Body.
- Students who have completed two years of higher education including Diploma course after passing 10th class, conducted either by Central/State Government(s) and on passing such a course have either been admitted to first year of graduation course or have passed the graduation course conducted by any University, including Open Universities, established by law in India shall be also eligible for admission to the foundation course.
- 10+2 Examination of any other recognized Board/University not covered above but recognized by Association of Indian Universities (AIU) as equivalent to Senior Secondary (10+2) Examination as recognized by Central Government.
