



सम्पूर्ण कर्तव्य

स्वाभिमान पार्टी

राष्ट्रीय कार्यालय :- 31/666, न्यू शांति नगर, रायपुर (छत्तीसगढ़) 4920001

ग्रामाचार का पता :- शारदा ग्रहम स्तूप बाजार, धर्मोत्तम जिला कॉमडा (झिण्डा) 176115

सम्पर्क सूत्र :- 09425507296, 09418105048, 09805888587, 09805888588, 09805888589, 09805888590

Website :- www.swabhimanparty.org

क्रमांक

दिनांक
Dated: 19/10/2025

To
Office of The Chief Electoral Office
Near DKS Bhavan (Old Mantralay),
Raipur Road,
Chattisgarh

Subject:- Submission of Audited Financial Accounts for the Financial Year 2024-25 in respect of Swabhiman Party vide Registration No 56/36/2011/PPS-I (File No 56/1249/2011/PPS-II/77)

Respected Sir/Madam,

Enclosed herewith Please find Audited Financial Accounts for the Financial Year 2024-25 for your kind appraisal.

Kindly acknowledge the receipt of the same and oblige.

Thanking you,

For Swabhiman Party

(National President)

Baldev Raj Sood
Baldev Raj Sood
National President
Swabhiman Party

Digitally Signed by

Encl: (1) Audited Financial Accounts for FY 2024-25



2025

Letter No.:		
Date:		
For CEO Prakash Tripathi Asst. CEO		
CEO	Asst. CEO	Jt. CEO
Jt. CEO SVEEP	DDF	Dy CEO <i>J. K. Sood</i>
Jt. CEO	SM	Steno

किसानों को दाम बीजपावों को काम युवकों को सम्मान
प्रकृति केन्द्रित विकास संस्कार धर्म शिक्षा भारत परस्व-गरीब परस्व नीति



सम्पूर्ण क्रांति

स्वाभिमान पार्टी

राष्ट्रीय कार्यालय :- 31/666, न्यू शांति नगर, रायपुर (छत्तीसगढ़) 4920001

प्रत्याहार का पता :- शास्त्रा नगर, गुरु बाजार, अपरीला जिला कोंगड़ा (हिण्डान) 176115

सम्पर्क सूच :- 09425507296, 09418105048, 09805868587, 09447735172, 09755597215, 09422125256

Website :- www.swabhimanparty.org

क्रमांक

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Dated: 19/10/2025

To
Office of The Chief Electoral Office
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Enclosed herewith Please find Audited Financial Accounts for the Financial Year 2024-25 for your kind appraisal.

Kindly acknowledge the receipt of the same and oblige.

Thanking you,

For Swabhiman Party

(National President)

Baldev Raj Sood
Baldev Raj Sood
National President
Swabhiman Party

Encl: (1) Audited Financial Accounts for FY 2024-25



INDEPENDENT AUDITORS' REPORT

To

The President,
Swabhiman Party

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **SWABHIMAN PARY**, (the "Party") which comprise the Balance Sheet as at 31st March, 2025 and the Income & Expenditure Account, Receipt & Payment Account for the year ended on that date, as well as the notes on accounts to the financial statements, including summary of significant accounting policies.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Political Party's Management is responsible for preparation and presentation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Political Party's in accordance with the accounting principles generally accepted in India including Accounting Standards prescribed by the ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Representation of the People Act, 1951 for safeguarding the assets of the Party and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial



statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the party's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the party's internal financial control system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by party's management, as well as evaluating the overall presentation of the financial statements.

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

OPINION

1. In our opinion and to the best of our information and according to the explanations given to us, subject to notes to accounts the aforesaid financial statements prepared on cash basis and after providing for depreciation on fixed assets give a true and fair view in conformity with the accounting principles generally accepted in India :

- (a) In the case of the Balance Sheet, of the state of affairs of the Political Party as at March 31st, 2025;
- (b) In the case of the Statement of Income and Expenditure, of the Excess / Deficit for the year ended on that date and
- (c) In the case of the Statements of Receipts and Payments, of the receipts and payments for the year ended on that date.

Further, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b) In our opinion, proper books of account have been kept by the organisation so far as it appears from our examination of those books.
- c) The Balance Sheet, Income & Expenditure Statement and Receipts & Payments Statement dealt with by this report are in agreement with the books of account.

For: Gopal Sharma & Associates
Chartered Accountants



(Gopal Sharma)
Proprietor,
M.No. 518923
FRN. 024090N

Dated: Oct 15th, 2025.
Place: Baijnath (HP)

UDIN:- 25518923 B N Q K P S 2025

SWABHIMAN PARTY

31/666, New Shanti Nagar, Raipur, Chhattisgarh-492001

Balance Sheet as at March 31st, 2025

(Amount in Rs.)

Particulars	Schedule	31-Mar-25	31-Mar-24
A SOURCE OF FUND			
1 Non Corpus Fund	1	53,380.93	55,986.52
2 Earmarked Funds	2	0.00	0.00
2 Reserves	3	0.00	0.00
3 Loan & Borrowings	4	0.00	0.00
4 Other Current Liabilities			
(a) Current Liabilities	5	0.00	0.00
TOTAL (Rs.)		53,380.93	55,986.52
B APPLICATION OF FUND			
1 Non-Current Liabilities			
(a) Fixed Assets			
(i) Tangible Assets	6	5,627.00	6,451.00
2 Current Assets			
(a) Cash and Cash Equivalents	7	47,753.93	49,535.52
TOTAL (Rs.)		53,380.93	55,986.52

Significant Accounting Policies and
Notes on Accounts

18

The schedules referred to above form an integral part of the financial statements

As per our report of even date annexed

For Gopal Sharma & Associates
Chartered Accountants.(Gopal Sharma)
Proprietor
Membership No. 518923
FRN No. 024090N

UDIN:-25518923BNQKPS2029

For and on behalf of Swabhiman Party

(Baldev Raj Sood)
National President

Baldev Raj Sood
National President
Swabhiman Party
Place: Baijnath (HP)
Dated: Oct. 15th, 2025.

SWABHIMAN PARTY
31/666, New Shanti Nagar, Raipur, Chhattisgarh-492001
Income & Expenditure Account for the year ended March 31st, 2025

(Amount in Rs.)

Particulars	Note	31-Mar-25	31-Mar-24
A INCOME			
1 Fess & Subscriptions	8	0.00	0.00
2 Grants/Donation/Contributions	9	91,100.00	48,000.00
3 Collection by Issuing Coupons/Sale of Publications	10	0.00	0.00
4 Other Income	11	96.00	96.00
Total (A)		91,196.00	48,096.00
B EXPENDITURE			
1 Election Expenditure	12	0.00	0.00
2 Employee Benefit Expenses	13	0.00	0.00
3 Administrative & General Expenses	14	92,505.00	47,965.00
4 Depreciation & Amortisation Expenses	15	824.00	981.00
5 Finance Costs	16	472.59	590.00
6 Other Expenses	17	0.00	0.00
Total (B)		93,801.59	49,536.00
Balance Being Surplus/(Deficit) (A-B)			
Excess of Expenditure over Income (Deficit)		2,605.59	1,440.00
Excess of Income over Expenditure (Surplus)		-	-
(Carried to Non Corpus Fund) -		2,605.59	1,440.00

The schedules referred to above form an integral part of the financial statements

As per our report of even date annexed

For Gopal Sharma & Associates
Chartered Accountants

(Gopal Sharma)
Proprietor
Membership No. 518923
FRN No. 02409DN
UDIN: 25518923BNQKPS2029



For and on behalf of Swabhiman Party

(Baldev Raj Sood)
National President

Baldev Raj Sood
Baldev Raj Sood
National President
Swabhiman Party

Place: Bijnath (HP)
Dated: Oct. 15th, 2025.

SCHEDULE-18

SIGNIFICANT ACCOUNTING POLICY AND NOTES ON ACCOUNTS:-

(1) Significant Accounting Policies:-

(i) Basis of Accounting:-

Financial statements are prepared under historical cost conversion on cash basis. Cash Accounting Method is used by the party as method of accounting since inception.

(ii) Going Concern:-

The Party's financial statements have been prepared using the going concern basis of accounting.

(iii) Fixed Assets:-

Fixed Assets are stated at their cost of acquisition less depreciation. Cost of acquisition of fixed assets including freight, duties, taxes and all incidental expenses relating to the acquisition.

(iv) Depreciation/Amortization:-

Depreciation is provided using Written Down Value Method, as per rate decided by management and has been provided consistently.

(2) Notes to Accounts:-

(a) Excess/Deficit of Income over Expenditure is before making provision for audit fees and Income tax.

(b) No donations are received from outside India.

(c) During the year it came to the notice of some of the office bearer(s)/member(s) of the Party that some of expel old office bearer(s)/member(s) have unblock/unfreeze the Punjab National Bank (Bhatapara Branch) bank account for which instruction was given in earlier year to bank official to blocked/freeze it. The expel office bearer have also collect fund in above said bank account. These expel official bearer/members are also making dispute that they are official bearer(s) of the party. However, transaction in the PNB (Bhatapara Branch) are not shown in the books of accounts or nor in audited financial statements.

In the earlier year, it was came to the notice of some of the official bearer(s)/member(s) the some of the expel official bearer(s)/member(s) who have misused the PAN card, Registration Certificate and other documents relating to the Party for Opening a Joint bank account in the Punjab National Bank (Bhatapara Branch) to collect fund and have withdrawn a good amount from the said bank without the knowledge of other Party member(s)/office bearer(s). In this regard, a Disciplinary Committee was formed by the Party and disciplinary action e.g. complaint/F.I.R. etc was taken against those expel office bearer(s)/ member(s) of the Party. who were found indulged in such illegal activities/ anti party activities. Necessary action was taken by the office bearer(s) by informing the Election Commission in this regard. Therefore, transactions of earlier year in above said joint bank account made by such indulged office bearer(s)/member(s) were neither shown in the books of accounts nor in this audited financial statement of earlier year(s).

Baldev R Sood
Baldev Raj Sood
National President
Swabhiman Party



- (d) Party has not received donations/contribution/subscription in excess of Rs 2,000/- (Rupees Two Thousand only) other than in account payee cheque or electronic mode.
- (e) The Party has been provided with rent free accommodation or for a token rent by its members/ well-wishers for conducting its activities/meetings. Some volunteers/members have provided their vehicles for party use. The repair, maintenance and running expenses of these vehicles are borne by the Party.
- (f) There are no contingent liabilities as on 31st March 2025 except a demand raised by income tax department of Rs. 95,400 (Rupees Ninety Five thousand Four Hundred Only) for AY 2018-19 and Rs. 3,77,590 (Rupees Three Lakh Seventy Seven Thousand Five Hundred Ninety Only) for AY 2019-20 against the Party.
- (g) Previous year figures have been regrouped/re-classified, wherever necessary to make them comparable with the current figures.
- (h) During the audit, it was informed us that Bank of Baroda account (Gaya Bihar Branch) was closed by the bank but trustee/management failed to provide sufficient documentation to verify the status and balance of the Bank of Baroda account. Hence, I/we are unable to verify the bank balance and status of bank account whether the account is actually closed or not.

As per our report of even date annexed

For: Gopal Sharma & Associates
Chartered Accountants

(Gopal Sharma)
Proprietor.

M.No. 518923

FRN. 024090N

UDIN: 25518923BNQKP.52029

Dated: Oct 15th, 2025.

Place: Baijnath (HP)



For and on behalf of Swabhiman Party

Baldev Raj Sood
Baldev Raj Sood
National President
Swabhiman Party

(Baldev Raj Sood)
National President

INDEPENDENT AUDITORS' REPORT

To

The President,
Swabhiman Party

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of SWABHIMAN PARY, (the "Party") which comprise the Balance Sheet as at 31st March, 2025 and the Income & Expenditure Account, Receipt & Payment Account for the year ended on that date, as well as the notes on accounts to the financial statements, including summary of significant accounting policies.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Political Party's Management is responsible for preparation and presentation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Political Party's in accordance with the accounting principles generally accepted in India including Accounting Standards prescribed by the ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Representation of the People Act, 1951 for safeguarding the assets of the Party and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial



statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the party's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the party's internal financial control system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by party's management, as well as evaluating the overall presentation of the financial statements.

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

OPINION

1. In our opinion and to the best of our information and according to the explanations given to us, subject to notes to accounts the aforesaid financial statements prepared on cash basis and after providing for depreciation on fixed assets give a true and fair view in conformity with the accounting principles generally accepted in India :

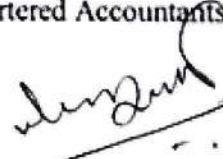
- (a) In the case of the Balance Sheet, of the state of affairs of the Political Party as at March 31st, 2025;
- (b) In the case of the Statement of Income and Expenditure, of the Excess / Deficit for the year ended on that date and
- (c) In the case of the Statements of Receipts and Payments, of the receipts and payments for the year ended on that date.

Further, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b) In our opinion, proper books of account have been kept by the organisation so far as it appears from our examination of those books.
- c) The Balance Sheet, Income & Expenditure Statement and Receipts & Payments Statement dealt with by this report are in agreement with the books of account.

For: Gopal Sharma & Associates
Chartered Accountants




(Gopal Sharma)
Proprietor
M.No. 518923
FRN. 024090N

Dated: Oct 15th, 2025.
Place: Baijnath (HP)

UDIN:- 25518923 BN&KP52029

SWABHIMAN PARTY
31/666, New Shanti Nagar, Raipur, Chhattisgarh-492001
Balance Sheet as at March 31st, 2025

(Amount in Rs.)

Particulars	Schedule	31-Mar-25	31-Mar-24
A SOURCE OF FUND			
1 Non Corpus Fund	1	53,380.93	55,986.52
2 Earmarked Funds	2	0.00	0.00
2 Reserves	3	0.00	0.00
3 Loan & Borrowings	4	0.00	0.00
4 Other Current Liabilities			
(a) Current Liabilities	5	0.00	0.00
TOTAL (Rs.)		53,380.93	55,986.52
B APPLICATION OF FUND			
1 Non-Current Liabilities			
(a) Fixed Assets			
(i) Tangible Assets	6	5,627.00	6,451.00
2 Current Assets			
(a) Cash and Cash Equivalents	7	47,753.93	49,535.52
TOTAL (Rs.)		53,380.93	55,986.52

Significant Accounting Policies and
Notes on Accounts

18

The schedules referred to above form an integral part of the financial statements

As per our report of even date annexed

For Gopal Sharma & Associates
Chartered Accountants

For and on behalf of Swabhiman Party

(Gopal Sharma)
Proprietor
Membership No. 518923
FRN No. 024090N
UDIN: 25518923BNQKPS2029



(Baldev Raj Sood)
National President

Baldev Raj Sood
Baldev Raj Sood
National President
Swabhiman Party

Place Bajnath (HP)
Dated: Oct. 15th, 2025.

SWABHIMAN PARTY
31/666, New Shanti Nagar, Raipur, Chhattisgarh-492001
Income & Expenditure Account for the year ended March 31st, 2025

(Amount in Rs.)

Particulars	Note	31-Mar-25	31-Mar-24
A INCOME			
1 Fess & Subscriptions	8	0.00	0.00
2 Grants/Donation/Contributions	9	91,100.00	48,000.00
3 Collection by Issuing Coupons/Sale of Publications	10	0.00	0.00
4 Other Income	11	96.00	96.00
Total (A)		91,196.00	48,096.00
B EXPENDITURE			
1 Election Expenditure	12	0.00	0.00
2 Employee Benefit Expenses	13	0.00	0.00
3 Administrative & General Expenses	14	92,505.00	47,965.00
4 Depreciation & Amortisation Expenses	15	824.00	981.00
5 Finance Costs	16	472.59	590.00
6 Other Expenses	17	0.00	0.00
Total (B)		93,801.59	49,536.00
Balance Being Surplus/(Deficit) (A-B)			
Excess of Expenditure over Income (Deficit)		2,605.59	1,440.00
Excess of Income over Expenditure (Surplus)			
(Carried to Non Corpus Fund)			
		2,605.59	1,440.00

The schedules referred to above form an integral part of the financial statements

As per our report of even date annexed

For Gopal Sharma & Associates
Chartered Accountants

(Gopal Sharma)
Proprietor

Membership No. 518923

FRN No. 024090N

UDIN:- 25518923BNQKPS2029



For and on behalf of Swabhiman Party

(Baldev Raj Sood)
National President

Baldev Raj Sood
Baldev Raj Sood
National President
Swabhiman Party

Place: Bannath (HP)

Dated: Oct. 15th, 2025.

SWABHIMAN PARTY

31/666, New Shanti Nagar, Raipur, Chhattisgarh-492001

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2025

RECEIPTS	Amount	PAYMENTS	Amount
Opening Balance:-		Advertisement & Publicity Expenses	4,070.00
Cash-In-Hand	1,646.00	Professional Expenses/Audit Fees	5,000.00
Balance With Bank		Travelling Expenses	36,944.00
Punjab National Bank, New Delhi	0.00	Printing & Stationery	16,015.00
- Punjab National Bank, Himachal Pradesh	4,524.52	Postage Expenses	198.00
- Punjab National Bank, Orissa	3,567.00	Bank Charges	472.59
- Dhanlaxmi Bank Ltd- Thrissur (Kerala)	39,737.00	Refreshment & Lodging Expenses	842.00
- Bank Of Baroda- Gaya Bihar	61.00	Rent Charges	17,530.00
		Office Expenses	9,450.00
		Misc Expenses	2,456.00
Grants/ Donation/ Contribution	91,100.00	Closing Balance:-	
Membership Fees	0.00	Cash-In-Hand	141.00
Interest Received	96.00	Balance With Bank	
		- Punjab National Bank, New Delhi	0.00
		- Punjab National Bank, Himachal Pradesh	4151.93
		- Punjab National Bank, Orissa	3563.00
		- Dhanlaxmi Bank Ltd- Thrissur (Kerala)	39737.00
		- Bank Of Baroda- Gaya Bihar	61.00
TOTAL (Rs.)	1,40,731.52	TOTAL (Rs.)	1,40,731.52

As per our report of even date annexed

For Gopal Sharma & Associates
Chartered Accountants

For and on behalf of Swabhiman Party

(Gopal Sharma)
Proprietor
Membership No. 518923
FRN No. 024090N



UDIN:- 25518923 B4QKPS2029

Baldev Raj Sood
(Baldev Raj Sood) **Baldev Raj Sood**
National President National President
Swabhiman Party

Place: Baljnath (HP)
Dated: Oct. 15th, 2025.

SWABHIMAN PARTY

31/666, New Shanti Nagar, Raipur, Chhattisgarh-492001

Schedule to Balance Sheet & Income & Expenditure Account as at March 31st, 2025

		(Amount in Rs.)	
Particulars	31-Mar-25	31-Mar-24	
Schedule -1			
Non Corpus Fund			
Opening Balance			
Add:- Fresh Contribution during the year	55,986.52	57,426.52	
	0.00	0.00	
Less:- Excess of Expenditure Over Income (Deficit)	55,986.52	57,426.52	
Add:- Excess of Income Over Expenditure (Surplus)	2,605.59	1,440.00	
	-	-	
	53,380.93	55,986.52	
Schedule -2			
Earmarked Funds			
	0.00	0.00	
	0.00	0.00	
Schedule -3			
Reserve			
Opening Balance	0.00	0.00	
Add:- Excess of Income Over Expenditure (Surplus)	0.00	0.00	
	0.00	0.00	
Schedule -4			
Loan & Borrowings			
(a) Secured	0.00	0.00	
(b) Unsecured	0.00	0.00	
Baldev Raj Sood	0.00	0.00	
Kishori-Lal Sharma	0.00	0.00	
	0.00	0.00	
Schedule -5			
Other Current Liabilities	0.00	0.00	
	0.00	0.00	
Schedule -6			
Non Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	6,451.00	7,432.00	
Less:- Depreciation Written off during the year	824.00	981.00	
	5,627.00	6,451.00	
Schedule -7			
Current Assets			
(a) Cash and Cash Equivalents			
Cash-in-Hand	141.00	1,646.00	
Balance with Punjab National Bank-New Delhi	0.00	0.00	
Balance with Punjab National Bank-Himachal Pradesh	4,151.93	4,524.52	
Balance with Punjab National Bank-Orissa	3,663.00	3,567.00	
Balance with Dhanlaxmi Bank Ltd- Thrissur (Karela)	39,737.00	39,737.00	
Balance with Bank Of Baroda- Gaya Bihar	61.00	61.00	
	47,753.93	49,535.52	

Baldev R Sood
Baldev Raj Sood
 National President
 Swabhimani Party



SWABHIMAN PARTY
31/666, New Shanti Nagar, Raipur, Chhattisgarh-492001

Block of Fixed Assets
FOR THE YEAR ENDED AS ON 31ST MARCH 2025

Schedule -6

PARTICULARS	GROSS BLOCK				RATE OF DEPRECIATION	BLOCK OF DEPRECIATION			NET BLOCK	
	PREVIOUS YEAR	ADDITION	SALE	TOTAL		GROSS DEP. TILL 31/03/2024	DEP. DURING THE YEAR	TOTAL DEP	WDV as on 31/03/2024	WDV as on 31/03/2025
Plant & Machinery										
Electrical Equipments	5,000.00	-	-	5,000.00	25.00%	3,814.00	297.00	4,111.00	1,186.00	889.00
TOTAL (Rs.) (A)	5,000.00	-		5,000.00		3,814.00	297.00	4,111.00	1,186.00	889.00
Furniture & Fixture										
Furniture & Fixture	6,500.00	-		6,500.00	10.00%	1,235.00	527.00	1,762.00	5,265.00	4,738.00
TOTAL (Rs.) (B)	6,500.00	-		6,500.00		1,235.00	527.00	1,762.00	5,265.00	4,738.00
GROSS TOTAL (Rs.) (A+B)	11,500.00	-		11,500.00		5,049.00	824.00	5,873.00	6,451.00	5,627.00

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Schedule -8		
Fess & Subscriptions		
(i) Membership Fees	0.00	0.00
(ii) Annual fees/ Subscription from members	0.00	0.00
(iii) Subscription from Publication	0.00	0.00
	0.00	0.00
Schedule -9		
Grants/Donation/Contributions		
(a) Corporate		
(i) Electral Bonds	0.00	0.00
(ii) Other then Electral Bonds	0.00	0.00
(b) Non Corporate		
(i) Electral Bonds	0.00	0.00
(ii) Other then Electral Bonds	91,100.00	48,000.00
	91,100.00	48,000.00
Schedule -10		
Collection by Issuing Coupons/ Sales of Publication		
	0.00	0.00
	0.00	0.00
Schedule -11		
Other Income		
Interest Received	96.00	96.00
	96.00	96.00
Schedule -12		
Election Expenditure		
(a) General Propaganda Expenses		
(i) Travel Expenses of Star Compainers	0.00	0.00
(ii) Travel Expenses of Other then Star Compainers	0.00	0.00
(iii) Advertisement & Publicity Expenses	0.00	0.00
(iv) Poster/Banners Expenses	0.00	0.00
(v) Lodging & Boarding Expenses	0.00	0.00
(vi) Other General Propaganda Expenses	0.00	0.00
	0.00	0.00
Schedule -13		
Employee Benefit Expenses		
(i) Salary & Wages	0.00	0.00
(ii) Employee Welfare Expenses	0.00	0.00
	0.00	0.00

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Schedule -14**Administrative & General Expenses**

(i) Printing & Stationery	16,015.00	624.00
(ii) Professional Charges/Audit fees	5,000.00	5,000.00
(iii) Travelling Expenses	36,944.00	36,932.00
(iv) Postage Expenses	198.00	664.00
(v) Rental Charges	17,530.00	0.00
(vi) Advertisements & Publicity Expenses	4,070.00	3,500.00
(vii) Refreshment & Lodging Expenses	842.00	0.00
(viii) Misc Expenses	2,456.00	45.00
(ix) Press Conference Expenses	0.00	0.00
(x) Accounting Charges	0.00	1200.00
(x) Office Expenses	9450.00	0.00
	92,505.00	47,965.00

Schedule -15**Depreciation & Amortisation Expenses**

(i) Depreciation of Fixed Assets	824.00	981.00
	824.00	981.00

Schedule -16**Finance Costs**

(i) Bank Charges	472.59	590.00
	472.59	590.00

Schedule -17**Other Expenses**

(i) Amount Written Off	0.00	0.00
	0.00	0.00

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SCHEDULE-18

SIGNIFICANT ACCOUNTING POLICY AND NOTES ON ACCOUNTS:

(1) Significant Accounting Policies:-

- (i) Basis of Accounting:- Financial statements are prepared under historical cost conversion on cash basis. Cash Accounting Method is used by the party as method of accounting since inception.

- (ii) Going Concern:- The Party's financial statements have been prepared using the going concern basis of accounting.

- (iii) Fixed Assets:- Fixed Assets are stated at their cost of acquisition less depreciation. Cost of acquisition of fixed assets including freight, duties, taxes and all incidental expenses relating to the acquisition.

- (iv) Depreciation/Amortization:- Depreciation is provided using Written Down Value Method, as per rate decided any management and has been provided consistently.

- (2) Notes to Accounts:- (a) Excess/Deficit of Income over Expenditure is before making provision for audit fees and income tax.

- (b) No donations are received from outside India.

- (c) During the year it came to the notice of some of the office bearer(s)/member(s) of the Party that some of expel old office bearer(s)/member(s) have unblock/unfreeze the Punjab National Bank (Bhatapara Branch) bank account for which instruction was given in earlier year to bank official to blocked/freeze it. The expel office bearer have also collect fund in above said bank account. These expel official bearer/member are also making dispute that they are official bearer(s) of the party. However, transaction in the PNB (Bhatapara Branch) are not shown in the books of accounts or not in audited financial statements.

In the earlier year, it was came to the notice of some of the official bearer(s)/member(s) the some of the expel official bearer(s)/member(s) who have misused the PAN card, Registration Certificate and other documents relating to the Party for Opening a joint bank account in the Punjab National Bank (Bhatapara Branch) to collect fund and have withdrawn a good amount from the said bank without the knowledge of other Party member(s)/office bearer(s). In this regard, a Disciplinary Committee was formed by the Party and disciplinary action e.g. complaint/F.I.R. etc was taken against those expel office bearer(s)/member(s) of the Party who were found indulged in such illegal activities/ and party activities. Necessary action was taken by the office bearer(s) by informing the Election Commission in this regard. Therefore, transactions of earlier year in above said joint bank account made by such indulged office bearer(s)/member(s) were neither shown in the books of accounts nor in this audited financial statement of earlier year(s).

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- (d) Party has not received donations/contribution/subscription in excess of Rs 2,000/- (Rupees Two Thousand only) other than in account payee cheque or electronic mode.
- (e) The Party has been provided with rent free accommodation or for a token rent by its members/ well-wishers for conducting its activities/meetings. Some volunteers/members have provided their vehicles for party use. The repair, maintenance and running expenses of these vehicles are borne by the Party.
- (f) There are no contingent liabilities as on 31st March 2025 except a demand raised by income tax department of Rs. 95,400 (Rupees Ninety Five thousand Four Hundred Only) for AY 2018-19 and Rs. 3,77,590 (Rupees Three Lakh Seventy Seven Thousand Five Hundred Ninety Only) for AY 2019-20 against the Party.
- (g) Previous year figures have been regrouped/re-classified, wherever necessary to make them comparable with the current figures.
- (h) During the audit, it was informed us that Bank of Baroda account (Gaya Bihar Branch) was closed by the bank but trustee/management failed to provide sufficient documentation to verify the status and balance of the Bank of Baroda account.. Hence, I/we are unable to verify the bank balance and status of bank account whether the account is actually closed or not.

As per our report of even date annexed

For: Gopal Sharma & Associates
Chartered Accountants

(Gopal Sharma)
Proprietor

M.No. 518923

FRN. 024090N

UDIN: 25518923BNQKPS2029

Dated: Oct 15th, 2025.

Place: Baijnath (HP)



For and on behalf of Swabhiman Party

Baldev Raj Sood
Baldev Raj Sood
National President
Swabhiman Party

(Baldev Raj Sood)
National President