DJ.No. 390/PPEMS/29.12.25

S.No 7(R)

89

भारतीय जनता पार्टी
Bharatiya Janata Party

Secy(AKV)

Date: 27.12.2025

02.05 PM

भारत निर्वाचन आयोग/Election Commission of India
प्राप्त एवं निर्गम अनुभा
R & I Section
27 DEC 2025
424207
COMPUTER Dy. No.
नई दिल्ली/New Delhi

To,

The Secretary
The Election Commission of India,
Nirvachan Sadan,
Ashok Road,
New Delhi

Subject: Submission of the Audited Annual Accounts Report for the Financial Year 2024-2025.

Dear Sir,

We are sending our Audited Annual Statements with the Audit Report for the Financial Year 2024-2025

Thanking you,

Yours sincerely,

(Mahendra Kumar Pandey)

MAHENDRA KUMAR
Office Secretary
BHARATIYA JANATA PARTY
Central Office:-
6A, Deen Dayal Upadhyay Marg,
New Delhi-110002

Acknowledgement Number:817762501101225 **Date of filing : 10-Dec-2025**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2025-26

PAN	AAABB0157F		
Name	BHARATIYA JANATA PARTY		
Address	6A , DEEN DAYAL UPADHYAY MARG , NEW DELHI , 09-Delhi, 91-INDIA, 110002		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	817762501101225

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	65,92,93,147
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 65,92,93,150
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by MANOJ KUMAR in the capacity of Others having PAN ARCPK6614R from IP address 182.69.178.104 on 10-Dec-2025 03:40:03 DSC Sl.No & Issuer 3062653 & 128167439730489CN=SignX sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=FuturiQ Systems Private Limited,C=IN

System Generated Barcode/QR Code

AAABB0157F0781776250110122 5fe557b1462e324bcc2567cd07ff7ef56ea22fb6b

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

V. K. THAPAR & CO., CHARTERED ACCOUNTANTS
C-2/37, SAFDARJUNG DEVELOPMENT AREA, NEW DELHI - 110016
Tel.: 011-26565699, 26510331, 26527249, 41759097 EMAIL : veni@vktco.com

INDEPENDENT AUDITOR'S REPORT

To the President BHARATIYA JANATA PARTY

Opinion

We have audited the financial statements of BHARATIYA JANATA PARTY (the Party), which comprise the balance sheet as at March 31st 2025, the income & expenditure account, receipt & payment account and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

It is the policy of the party to prepare its financial statements on cash receipts and disbursement basis. On this basis revenue and the related assets are recognized when received rather than when earned, and expenses are recognized when paid rather than when the obligation is incurred. In our opinion, the accompanying financial statements prepared on cash basis give a true and fair view of the financial position of the Party as at March 31, 2025, and of its financial performance and its cash flows for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Other Matter

We did not audit the financial statements of the party's state and other units whose financial statement reflect total assets of Rs. 4623.74 crore as at March 31st 2025, total revenues of Rs. 1252.08 crore and net cash inflows of Rs. 240.11 crore for the year then ended, considered in the financial statements. These financial statements have been audited by the other auditors whose report has been furnished to us by the Management. Our opinion on the financial statements, in so far as it relates to the amounts and disclosures included in respect of these state and other units financial statements are based solely on the report of the other auditors.

Our opinion on financial statements, and our report on other legal regulatory requirement below is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditors

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Party in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Management and Those Charged with Governance for the Financial Statements

Party management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the Party in accordance with the

V.K. THAPAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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.

In preparing the financial statements, management is responsible for assessing the Party's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Party or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Party's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on Other Legal and Regulatory Requirements

We Report that:

1. 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.

2. In our opinion, proper books of account as required by law have been kept by the Party so far as it appears from our examination of those books.

3. The Balance Sheet, the Income & Expenditure Account, Receipt & Payment Account and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

4. In our opinion, the aforesaid financial statements comply with the Accounting Standards by the Institute of Chartered Accountants of India.

For V K Thapar & Co.
Chartered Accountants
Firm Registration No. 01181N

V K THAPAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

Veni Thapar
Partner
M. No. 093527

Place : New Delhi
Date : 10.11.2025

UDIN: 25093527BMMIH93800

BHARATIYA JANATA PARTY

ASSTT. YEAR 2024-2025 (Y.E 31-03-2025)

PAN NO. AAABB0157F
Date of Incorporation : 06.04.1980

COMPUTATION OF INCOME

				RUPEES
INCOME FROM OTHER SOURCES				
Voluntary Contributions			Rs. 61,24,85,83,279	Exempt
Contribution - Membership Fees			Rs. 5,70,08,987	Exempt
			Rs. 6,38,56,80,742	Exempt
Interest and Other Income				
Interest from Bank- FDR		6,33,91,07,870		
Interest from Bank Savings		18,59,801		
Interest on Income Tax Refund		4,39,95,481		
Sale of Newspaper and Misc Income		7,17,590		
Income from Property				
Rent Received	Rs.	2,25,348		
Less: 30%	Rs.	67,604	Rs. 1,57,744	Exempt
Income from Capital Gain				
As per Annexure - STCG		(3,51,93,842)		
As per Annexure - LTCG (Upto 23-07-202		35,37,042		
As per Annexure - LTCG (After 23-07-202		48,99,998	Rs. -2,67,56,802	Exempt
TAX PAYABLE			NIL	
TDS (As per Form 26 AS)		65,95,36,801		
Not Claimed*		(2,43,654)	65,92,93,147	
		Refundable	**65,92,93,147**	

Note: Sale of assets are not taken as on receipt basis and capital gain has been considered on the same.

	TDS Not Claimed:	Amount	TDS
194C	Indus Towers Limited	(6,16,680.00)	(12,334.00)
194C	Bhima Enterprises	(10,00,000.00)	(20,000.00)
194C	KRUPAMAYI HEALTH CARE PRIVATE	(50,000.00)	(1,000.00)
194C	KRUPAMAYI HEALTH CARE PRIVATE	(50,000.00)	(1,000.00)
194C	NIKSHAN ELECTRONICS	(3,00,000.00)	(6,000.00)
194I(B	Indus Towers Limited	(12,84,249.00)	(1,28,425.00)
194I(B	STATE BANK OF INDIA	(7,48,950.00)	(74,895.00)
		(40,49,879.00)	(2,43,654.00)

TREASURER

GENERAL SECRETARY

BHARATIYA JANATA PARTY

SHEET - 1

ASSTT. YEAR 2024-2025 (Y.E 31-03-2025)
PAN NO. AAABB0157F

STATEMENT OF INCOME FROM PROPERTY	RUPEES
Andman & Nicobar Island: Dr. S P Mookerjee Bhawan Middle Point, Port Blair - 744101	2,25,348
	2,25,348

TREASURER

GENERAL SECRETARY

SUMMARY:

Type	Gross	Acc Dep	WDV	Sales (R&P)	(Loss)/Profit	
Scrap of Assets						
BJPP	10,48,420.00	9,95,884.00	52,536.00	-	(52,536.00)	
	10,48,420.00	9,95,884.00	52,536.00	-	(52,536.00)	A
Short Term:						
Vehicles:						
Andhra	37,33,222.00	1,00,810.00	36,32,412.00	14,70,000.00	(21,62,412.00)	
Assam	10,36,664.00	1,84,824.00	8,51,840.00	11,50,000.00	2,98,160.00	
Central Office	22,97,785.00	21,82,896.00	1,14,889.00	8,32,970.00	7,18,081.00	
Chattisgarh	1,03,90,177.00	75,45,317.00	28,44,860.00	12,53,239.00	(15,91,621.00)	
Haryana	27,85,942.00	26,45,742.00	1,40,200.00	1,10,000.00	(30,200.00)	
Himachal	55,80,488.00	17,41,813.00	38,38,675.00	25,42,500.00	(12,96,175.00)	
Jharkhand	73,95,728.00	12,62,761.00	61,32,967.00	38,80,000.00	(22,52,967.00)	
Jammu and Kashmir	30,99,379.00	53,443.00	30,45,936.00	14,70,000.00	(15,75,936.00)	
Karnataka	1,30,28,998.00	57,50,906.00	72,78,092.00	80,60,000.00	7,81,908.00	
Kerala	1,18,28,676.00	17,59,292.00	1,00,69,384.00	41,81,500.00	(58,87,884.00)	
Odisha	1,13,60,243.00	17,22,707.00	96,37,536.00	53,45,000.00	(42,92,536.00)	
Rajasthan	1,24,63,100.00	14,28,326.00	1,10,34,774.00	53,37,500.00	(56,97,274.00)	
Telangana	1,09,41,388.00	23,35,122.00	86,06,266.00	47,85,000.00	(38,21,266.00)	
West Bengal	3,12,04,220.00	2,02,95,960.00	1,09,08,260.00	12,25,000.00	(96,83,260.00)	
	12,71,46,010.00	4,90,09,919.00	7,81,36,091.00	4,16,42,709.00	(3,64,93,382.00)	B
Short Term:						
Office Equipments						
Himachal	47,02,000.00	32,30,854.00	14,71,146.00	3,95,800.00	(10,75,346.00)	
	47,02,000.00	32,30,854.00	14,71,146.00	3,95,800.00	(10,75,346.00)	C
Short Term:						
Land						
Gujrat	4,25,72,578.00	-	4,25,72,578.00	4,50,00,000.00	24,27,422.00	
	4,25,72,578.00	-	4,25,72,578.00	4,50,00,000.00	24,27,422.00	D
TOTAL SHORT TERM CAPITAL GAIN			A+B+C+D		(3,51,93,842.00)	
Long Term Gain after - 23-07-2024:						
Land						
Madhya Pradesh	7,93,100.00	-	7,93,100.00	28,60,000.00	20,66,900.00	
Odisha	2,53,265.00	-	2,53,265.00	17,23,407.00	14,70,142.00	
		-	10,46,365.00	45,83,407.00	35,37,042.00	
Long Term Gain before - 23-07-2024:						
Land					**Indexed Cost**	**(Loss)/ Profit on Land**
Haryana	1.00	-	1.00	49,00,000.00	48,99,999.00	1.51 48,99,998.49
	1.00	-	1.00	49,00,000.00	48,99,999.00	1.51 48,99,998.49

TREASURER

GENERAL SECRETARY

BHARATIYA JANATA PARTY
BALANCE SHEET AS ON 31ST MARCH 2025

(AMOUNT IN RUPEES)

SOURCES OF FUNDS	NOTE	AS AT 31ST MARCH 2025	AS AT 31ST MARCH 2024
GENERAL FUND	2.1	1,21,64,14,54,306	91,69,57,80,347
LOANS / BORROWINGS			
Secured Loans	2.2	15,43,461	31,78,587
CURRENT LIABILITES	2.3	6,87,70,720	11,25,95,061
TOTAL		**1,21,71,17,68,487**	**91,81,15,53,995**
APPLICATION OF FUNDS			
FIXED ASSETS	2.4		
Tangible Assets		14,97,41,08,507	12,89,98,22,332
Intangible Assets		3,56,209	5,80,443
Capital Work-in-Progress		4,43,49,40,025	4,16,95,87,086
CURRENT ASSETS			
Cash & Cash Equivalents	2.5	99,96,12,30,523	71,13,80,24,349
LOANS & ADVANCES	2.6	2,34,11,33,223	3,60,35,39,785
TOTAL		**1,21,71,17,68,487**	**91,81,15,53,995**
Significant Accounting Policies	1		
Notes on Accounts	2		

AUDITORS' REPORT

As per our report of even date
For V.K. THAPAR & COMPANY
Chartered Accountants
Firm Registration No. - 001181N

TREASURER

GENERAL SECRETARY

THAPAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

(Veni Thapar)
PARTNER
(MEMBERSHIP NO. 09[illegible])
Date: 10-11-2025

BHARATIYA JANATA PARTY
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

(AMOUNT IN RUPEES)

INCOME	NOTE	AS AT 31ST MARCH 2025	AS AT 31ST MARCH 2024
FEE & SUBSCRIPTION	2.7	5,70,08,987	2,71,98,465
VOLUNTARY CONTRIBUTIONS	2.8	61,24,85,83,279	39,67,14,84,299
INTEREST FROM BANKS		6,34,09,67,671	3,69,03,35,077
OTHER INCOME	2.9	4,49,38,419	1,57,16,420
TOTAL		67,69,14,98,356	43,40,47,34,261
EXPENDITURE			
EMPLOYEE COSTS	2.10	74,34,89,497	73,52,95,789
ADMINISTRATIVE COSTS	2.11	3,23,05,41,978	3,49,71,83,135
FINANCE COSTS	2.12	33,97,856	56,38,252
ELECTION / GENERAL PROPAGANDA	2.13	33,35,36,85,585	17,54,06,56,328
OTHER EXPENSES	2.14	2,73,55,296	3,21,46,775
DEPRECIATION	2.4	36,05,97,384	31,98,15,877
LOSS /(PROFIT) ON SALE OF ASSETS		2,67,56,801	(1,37,47,898)
TOTAL		37,74,58,24,397	22,11,69,88,258
Surplus / Deficit carried over to General Fund		29,94,56,73,959	21,28,77,46,003

AUDITORS' REPORT

As per our report of even date
For V.K. THAPAR & COMPANY
Chartered Accountants
Firm Registration No. - 001131N

TREASURER

GENERAL SECRETARY

V.K. THAPAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

(Veni Thapar)
PARTNER
(MEMBERSHIP NO. 09[illegible])
Date: 10-11-2025

BHARATIYA JANATA PARTY
NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

(AMOUNT IN RUPEES)

NOTE		AS AT 31ST MARCH 2025	AS AT 31ST MARCH 2024
2.1	**GENERAL FUND**		
	Opening Balance	91,69,57,80,347	70,40,80,34,345
	Add / (Less) : Surplus / (Deficit) of the year	29,94,56,73,959	21,28,77,46,002
	Closing Balance	1,21,64,14,54,306	91,69,57,80,347
	LOANS / BORROWINGS		
2.2	Secured Loans:		
	Bank Borrowings		
	Repayable after 12 Months	15,43,461	31,78,587
	(Secured against Fixed Deposit)		
		15,43,461	31,78,587
2.3	**CURRENT LIABILITIES**		
	Advances	2,44,70,530	61,99,987
	Deposits	1,50,000	1,50,000
	Security Deposits	2,37,72,700	1,86,45,053
	TDS	2,03,77,490	8,76,00,021
		6,87,70,720	11,25,95,061

V.K. THAPAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

TREASURER

GENERAL SECRETARY

2.4 FIXED ASSETS

COST / VALUATION	TANGIBLE ASSETS						Total Tangible Assets	Intangible Assets	GRAND TOTAL	Capital Work in Progress
	Land	Building	Furniture & Fixtures	Computers & Peripherals	Office Equipments	Vehicle				
Gross Block as on 01-04-2023	5,10,90,71,117	5,95,11,29,675	30,66,88,447	17,22,49,797	41,38,66,504	77,40,50,372	**12,72,70,55,912**	40,52,682	**12,73,11,08,594**	3,13,73,46,184
Addition during the year	42,79,17,117	20,43,81,527	8,66,57,428	4,07,06,230	9,25,48,544	34,35,78,812	**1,19,57,89,658**	-	1,19,57,89,658	1,69,12,00,748
Transferred from CWIP	11,65,965	65,77,93,881	-	-	-	-	**65,89,59,846**	-	**65,89,59,846**	(65,89,59,846)
Sold during the year	(5,40,35,188)	(64,99,210)	-	-	-	(4,59,02,457)	**(10,64,36,855)**	-	**(10,64,36,855)**	-
Gross Block as on 31-03-2024	5,48,41,19,011	6,80,68,05,873	39,33,45,875	21,29,56,027	50,64,15,048	1,07,17,26,727	14,47,53,68,561	40,52,682	14,47,94,21,243	4,16,95,87,086
Additions during the year	30,60,41,982	7,03,71,607	7,10,09,174	4,32,22,412	9,37,32,693	5,96,25,873	**64,40,03,741**	88,500	64,40,92,241	2,17,91,98,740
Transferred from CWIP	-	**1,91,15,51,172**	15,07,700	-	7,86,929	-	**1,91,38,45,801**	-	**1,91,38,45,801**	(1,91,38,45,801)
Sold During the Year	(4,36,18,944)	-	-	(5,26,805)	(52,23,615)	(12,71,46,010)	**(17,65,15,374)**	-	**(17,65,15,374)**	-
Gross Block as on 31-03-2025	5,74,65,42,049	8,78,87,28,652	46,58,62,749	25,56,51,634	59,57,11,055	1,00,42,06,590	16,85,67,02,729	41,41,182	16,86,08,43,911	4,43,49,40,025
DEPRECIATION AND IMPAIRMENT										
Accumulated Depreciation as at 01-04-2023	-	40,98,79,656	13,41,26,966	11,44,84,409	23,01,88,680	40,73,79,887	**1,29,60,59,598**	29,31,210	**1,29,89,90,808**	-
Depreciation / Ammortisation for the year	-	**11,80,06,878**	2,72,31,623	3,07,25,310	5,48,76,593	7,85,55,226	**30,93,95,630**	5,41,029	**30,99,36,659**	-
Depreciation / Ammortisation on Sales for the year	-	(6,73,228)	-	-	(10,518)	(2,92,25,253)	**(2,99,08,999)**	-	(2,99,08,999)	-
Accumulated Depreciation as at 31-03-2024	-	52,72,13,306	16,13,58,589	14,52,09,719	28,50,54,755	45,67,09,860	1,57,55,46,229	34,72,239	1,57,90,18,468	-
Depreciation / Ammortisation for the year	-	12,29,22,656	3,43,55,866	3,83,33,511	6,68,35,835	9,78,36,782	36,02,84,650	3,12,734	36,05,97,384	-
Depreciation / Ammortisation on Sales for the year	-	-	-	(5,00,463)	(37,26,275)	(4,90,09,919)	**(5,32,36,657)**	-	(5,32,36,657)	-
Accumulated Depreciation as at 31-03-2025	-	65,01,35,962	19,57,14,455	18,30,42,767	34,81,64,315	50,55,36,723	1,88,25,94,222	37,84,973	1,88,63,79,195	-
Net Block as at 31-03-2025	**5,74,65,42,049**	**8,13,85,92,690**	**27,01,48,294**	**7,26,08,867**	24,75,46,740	**49,86,69,867**	**14,97,41,08,507**	**3,56,209**	**14,97,44,64,716**	**4,43,49,40,025**
Net Block as at 31-03-2024	5,48,41,19,011	6,27,95,92,567	23,19,87,286	6,77,46,308	23,13,60,293	61,50,16,867	12,89,98,22,332	5,80,443	12,90,04,02,775	4,16,95,87,086

V.K. THAPAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

TREASURER

GENERAL SECRETARY

BHARATIYA JANATA PARTY
NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

(AMOUNT IN RUPEES)

	AS AT 31ST MARCH 2025	AS AT 31ST MARCH 2024
2.5 CASH & CASH EQUIVALENTS		
Cash in Hand	73,68,09,266	1,09,26,95,226
Balance With Banks:		
In Current Accounts	5,31,82,61,642	16,27,16,95,486
In Fixed Deposits:		
Less than 12 Months	70,73,87,31,270	37,41,44,86,054
More than 12 months	23,16,74,28,345	16,35,91,47,583
	99,96,12,30,523	71,13,80,24,349
2.6 LOANS & ADVANCES		
Staff Advances		
Interest Free	5,76,41,791	6,54,38,123
Amounts recoverable in cash or kind for value to be received		
Advance for Fixed Assets	1,38,43,58,822	1,19,49,67,631
Other Advances	19,63,29,333	1,51,94,47,737
Security Deposits		
Interest Free	4,30,32,734	4,48,71,140
Interest Bearing	4,77,396	3,83,714
Others		
TDS/TCS	65,92,93,147	77,84,31,440
	2,34,11,33,223	3,60,35,39,785
2.7 FEE & SUBSCRIPTION		
Delegate Fees	-	10,56,000
Membership Fees	5,70,08,987	2,61,42,465
	5,70,08,987	2,71,98,465

V.K. THAPAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

TREASURER

GENERAL SECRETARY

BHARATIYA JANATA PARTY
NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

(AMOUNT IN RUPEES)

	AS AT 31ST MARCH 2025	AS AT 31ST MARCH 2024
2.8 VOLUNTARY CONTRIBUTIONS		
Contribution through Electoral Bonds	-	16,85,62,61,000
Other Contributions		
Individual Donors		
Aajiwan Sahayog Nidhi	20,99,80,710	10,57,96,879
Contibutions for Morchas	63,350	6,06,890
Contribution from Meetings	17,86,579	30,62,384
Other Contributions	6,19,76,35,641	2,29,02,81,904
Companies and Organisations		
Aajiwan Sahayog Nidhi	25,000	4,69,43,102
Contibutions for Morchas		-
Contribution from Meetings		-
Other Contributions	54,22,30,08,617	18,85,44,34,231
Institution & Welfare Bodies		
Aajiwan Sahayog Nidhi	79,80,111	12,28,000
Contibutions for Morchas	-	-
Contribution from Meetings	-	-
Other Contributions	57,07,02,180	1,01,12,35,060
Others		
Aajiwan Sahayog Nidhi	-	74,54,202
Contibutions for Morchas	-	-
Contribution from Meetings	32,25,000	18,45,000
Other Contributions	3,41,76,091	49,23,35,647
	61,24,85,83,279	39,67,14,84,299
2.9 OTHER INCOME		
Sale of old Newspapers	2,26,391	10,05,108
Rent Received	2,25,348	2,44,127
Miscellaneous Income	4,91,199	2,84,514
Interest on Income Tax Refund	4,39,95,481	1,41,82,671
	4,49,38,419	1,57,16,420

V.K. THAPAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

TREASURER

GENERAL SECRETARY

BHARATIYA JANATA PARTY
NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

(AMOUNT IN RUPEES)

	AS AT 31ST MARCH 2025	AS AT 31ST MARCH 2024
2.10 EMPLOYEE COSTS		
Salary & Other Emoluments	69,07,12,288	69,11,80,495
Staff welfare	5,27,77,209	4,41,15,294
	74,34,89,497	73,52,95,789
2.11 ADMINISTRATIVE COSTS		
Cartage	53,99,543	54,51,045
Conveyance & Vehicle Running Expenses	11,35,66,422	9,92,38,829
Electricity & Water Charges	12,02,30,052	12,08,66,261
Entertainment / Mess Expenses	9,32,74,732	6,89,48,856
Hire Charges	2,20,37,517	28,15,01,292
Insurance	84,33,710	81,81,416
Legal & Professional Charges	15,02,78,329	5,74,78,909
Newspaper & Periodicals	50,29,237	47,27,268
Office Expenses	27,58,18,516	27,28,44,227
Office Rent	8,75,98,709	6,96,11,836
Printing & Stationary	16,87,94,488	24,22,35,106
Security Expenses	5,55,73,831	4,87,76,124
Telephone & Postage	9,64,63,773	6,92,35,054
Travelling	1,04,55,81,158	88,23,95,519
Meeting Expenses	72,91,51,333	72,79,52,343
Remuneration to Auditors		
Audit Fees	37,20,928	40,75,517
Certification	19,70,600	3,55,180
Others	38,48,180	4,07,330
Repairs & Maintainence:		
Buildings	12,55,64,809	15,15,90,947
Equipment & Others	7,70,14,782	6,56,08,349
Vehicles	2,61,07,954	3,13,43,063
Taxes & Duties		
Property Tax	1,16,95,795	77,41,535
Ground Rent and Rates	33,87,580	27,66,17,129
	3,23,05,41,978	3,49,71,83,135

V.K. THAPAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

TREASURER

GENERAL SECRETARY

BHARATIYA JANATA PARTY
NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

(AMOUNT IN RUPEES)

	AS AT 31ST MARCH 2025	AS AT 31ST MARCH 2024
2.12 FINANCE COSTS		
Bank Charges	27,99,188	44,25,708
Interest	5,98,668	12,12,544
	33,97,856	56,38,252
2.13 ELECTION / GENERAL PROPAGANDA		
Advertisement & Publicity		
Advertisement	8,97,42,02,049	5,91,39,56,504
Creatives		
Audio	2,05,29,195	5,83,73,039
Video	2,30,41,788	2,11,72,800
Cutouts/ Hoardings/ Banners etc.	1,07,20,39,768	45,50,99,410
Electronic Media	11,24,96,06,328	4,34,84,36,499
Printed Material	1,23,11,68,658	1,15,61,95,140
Travelling		
Aircraft / Helicopters	5,83,08,50,763	1,73,93,18,924
Boarding & Lodging	10,58,94,522	3,73,57,677
Other Travelling expenses	15,88,48,992	19,16,00,397
Others		
Financial Assistance to Candidates	3,12,90,72,734	1,91,06,34,043
Grants to others	4,12,42,778	6,10,98,798
Hire Charges	6,75,14,860	4,36,07,124
Meetings Expenses	51,72,62,440	84,32,66,836
Morcha/Rally/Andolan Expenses	90,93,89,401	75,14,40,127
Press Conferences	2,30,21,309	90,99,010
	33,35,36,85,585	17,54,06,56,328
2.14 OTHER EXPENSES		
Books & Publications	2,33,25,975	2,55,78,806
Miscellaneous Expenses	40,29,321	65,67,969
	2,73,55,296	3,21,46,775

2.15 The Financial Statements are prepared on cash basis. On this basis revenue and the related assets are recognized when received rather than when earned and the expenses are recognized when paid rather than when the obligation is incurred.

2.16 During the year, the party has provided depreciation as per the AS-10, Accounting for Fixed Assets.

2.17 There is no contingent liability as on the Balance Sheet date.

2.18 The Party has no Investments.

2.19 The Party has no inventory.

2.20 Previous year's figures have been regrouped as necessary to confirm to the Current year's figures.

V.K. THAPAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

TREASURER

GENERAL SECRETARY

BHARATIYA JANATA PARTY

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2025

(AMOUNT IN RUPEES)

PARTICULARS	AS AT 31ST MARCH 2025	AS AT 31ST MARCH 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus / (Deficit) for the year	29,94,56,73,959	21,28,77,46,002
Add: (Profit)/Loss on sale and scrap of assets	2,67,56,801	(1,37,47,898)
Add: Depreciation	36,05,97,384	31,98,15,877
Less: Rent Received	2,25,348	2,44,127
Less: Interest Received	6,38,49,63,152	3,70,45,17,748
Add: Interest Paid	5,98,668	6,49,106
Operating Surplus / (Deficit) before working capital changes	23,94,84,38,312	17,88,97,01,212
Increase / (Decrease) in Current Liabilities	(4,38,24,342)	5,94,29,314
(Increase) / Decrease in Loans & Advances	1,26,24,06,563	(1,89,19,90,767)
Net cash flow from from operating activities (A)	25,16,70,20,533	16,05,71,39,760
CASH FLOW FROM INVESTING ACTIVITIES		
Less: Purchase of Fixed Assets/CWIP	2,82,32,90,982	2,89,69,90,406
Add: Sale of Fixed Assets	9,65,21,916	8,97,32,130
Add: Interest Received	6,38,49,63,152	3,70,45,17,748
Net cash flow from from Investing activities (B)	3,65,81,94,086	89,72,59,472
CASH FLOW FROM FINANCING ACTIVITIES		
Add: Rent Received	2,25,348	2,44,127
Less: Interest Paid	5,98,668	6,49,106
Increase / (Decrease) in Secured/Unsecured Loan	(16,35,126)	(6,31,53,473)
Net cash flow from from Financing activities (C)	(20,08,446)	(6,35,58,452)
Net increase/(decrease) in cash and cash equivalents (A + B+C)	28,82,32,06,173	16,89,08,40,780
Cash and cash equivalents at the beginning of the year	71,13,80,24,350	54,24,71,83,569
Cash and cash equivalents at the end of the year	99,96,12,30,523	71,13,80,24,349
Components of cash and cash equivalents		
Cash in Hand	73,68,09,266	1,09,26,95,226
Balance With Banks:		
In Current Accounts	5,31,82,61,642	16,27,16,95,486
In Fixed Deposits	93,90,61,59,615	53,77,36,33,637
Total cash and cash equivalents	**99,96,12,30,523**	**71,13,80,24,349**

AUDITORS' REPORT

As per our report of even date
For V.K. THAPAR & COMPANY
Chartered Accountants
Firm Registration No. - 001181N

V.K. THAPAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

(Veni Thapar)
PARTNER
(MEMBERSHIP NO. 093527)

Date: 10-11-2025

TREASURER

GENERAL SECRETARY

BHARATIYA JANATA PARTY

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

(AMOUNT IN RUPEES)

RECEIPTS	AS AT 31ST MARCH 2025	AS AT 31ST MARCH 2024
OPENING BALANCE		
Cash in Hand	1,09,28,09,712	42,16,66,045
Balance with Banks	16,27,15,81,000	3,11,09,65,908
Balance in Fixed Deposits	53,77,36,33,638	50,71,45,51,615
RECEIPTS DURING THE YEAR		
Fees & Subscriptions:		
Application Fees	75,25,000	54,51,500
Delegate Fees	-	10,56,000
Membership Fees	4,94,83,987	2,06,90,965
Voluntary Contributions:		
Aajiwan Sahayog Nidhi	21,79,85,821	2,36,29,30,933
Contibutions for Morchas	63,350	-
Contribution from Meetings	50,11,579	2,41,46,045
Contribution through Electoral Bor	-	16,85,68,67,890
Other Contributions	61,02,55,22,529	20,42,75,39,431
Interest from Banks	6,34,09,67,671	3,69,03,35,077
Rent Received	2,25,348	2,44,127
Other Income:		
Sale of Land	5,44,83,407	38,60,500
Sale of Vehicles	4,16,42,709	-
Sale of other Assets	3,95,800	8,58,71,630
Sale of old Newspapers	2,26,391	10,05,108
Miscellaneous Income	4,91,199	2,84,514
Interest on Income Tax Refund	4,39,95,481	1,41,82,671
TDS	13,94,35,881	5,28,10,286
RECEIVED FROM CENTRAL OFFICE	10,67,47,67,848	-
Borrowings from bank	-	67,076
Deposits recovered	1,48,37,205	12,62,29,848
Advances recovered	1,25,84,31,233	3,60,36,023
TOTAL	**1,51,01,35,16,789**	**97,95,67,93,192**

(AMOUNT IN RUPEES)

PAYMENTS	AS AT 31ST MARCH 2025	AS AT 31ST MARCH 2024
FIXED ASSETS PURCHASED		
Land	30,60,41,982	43,63,22,347
Building	14,31,10,900	21,92,07,706
Furniture & Fixtures	7,10,09,174	8,66,57,428
Computer	4,32,22,412	6,12,02,646
Office Equipment	9,37,32,693	10,01,52,507
Vehicles	5,96,25,873	34,35,78,812
Intangible Assets	88,500	-
Capital Work in Progress	2,10,64,59,447	1,65,38,68,960
EXPENSES		
Salary & Other Emoluments	68,79,32,937	69,13,78,234
Staff welfare	5,33,76,389	4,39,17,555
Cartage	50,56,691	54,51,045
Conveyance & Vehicle Exps	11,16,22,637	9,92,38,829
Office Rent	8,75,98,709	6,96,11,836
Telephone & Postage	9,64,63,773	6,95,47,582
Repairs & Maintainence		
Buildings	12,61,99,631	15,10,22,557
Equipment & Others	7,69,68,123	6,54,65,474
Vehicles	2,61,52,807	3,11,99,566
Printing & Stationary	16,87,94,102	24,28,02,607
Interest & Bank Charges	34,09,616	59,00,103
Security Expenses	5,55,73,831	4,88,01,533
Electricity & Water Charges	12,24,78,687	12,08,66,261
Newspaper & Periodicals	50,29,237	39,54,678
Misc Expenses	49,46,653	1,92,08,477
Books & Publications	2,20,57,507	2,58,23,052
Insurance	84,33,710	81,81,416
Legal & Professional Charges	15,85,82,858	6,23,26,936
Office Expenses	28,85,52,825	55,78,63,168
Hire Expenses	72,78,78,527	75,63,53,148
Advertisement & Publicity	21,76,02,64,113	11,15,29,10,851
Travelling	6,47,99,15,888	2,40,08,00,496
Meetings Expenses	1,17,43,23,796	1,60,25,87,591
Press Conferences	1,07,95,649	90,99,010
Entertainment	10,25,40,217	7,11,92,209
Morcha/Rally/Andolan Expenses	1,03,62,43,589	75,15,71,283
Purchase of Publications	18,95,10,866	7,49,700
Purchase of Publicity Material	56,98,89,576	64,27,63,691
Purchase of Publicity Material for distribution	37,94,40,993	15,70,56,096
UTILISATION		
Financial Assistance to Candidates	2,78,28,68,146	1,91,39,99,491
Grants to others	3,16,42,778	2,91,83,397
TDS Deducted	6,19,46,454	20,19,10,416
Advances given	23,14,553	83,19,95,913
Deposits given	1,27,60,173	1,40,12,544
Advances paid	8,78,21,676	1,00,17,49,237
TDS Paid	3,48,39,719	5,72,82,455
PAID TO CENTRAL OFFICE	10,67,47,67,848	-
CLOSING BALANCES:		
Cash in Hand	73,68,09,266	1,09,26,95,226
Balance with Banks	5,31,82,56,690	16,27,16,95,486
Balance in Fixed Deposits	93,90,61,64,568	53,77,36,33,638
TOTAL	**1,51,01,35,16,789**	**97,95,67,93,192**

AUDITORS' REPORT

As per our report of even date
For V.K. THAPAR & COMPANY
Chartered Accountants
Firm Registration No. - 001181N

THAPAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

(Veni Thapar)
PARTNER
(MEMBERSHIP NO. 093527)

Date: 10-11-2025

TREASURER

GENERAL SECRETARY

BHARATIYA JANATA PARTY

1 SIGNIFICANT ACCOUNTING POLICIES AS AT 31ST MARCH 2025

1.1 ACCOUNTING CONVENTION

The financial statements are prepared under the historical cost convention on cash basis, in accordance with the applicable accounting standards and presentation. The accounting policies have been consistently applied by the party.

1.2 SYSTEM OF ACCOUNTING

All Incomes and Expenses have been accounted for on cash system of accounting by the Party.

1.3 REVENUE RECOGNITION

The party recognises its receipts from voluntary donations whether general or specific, membership fees, interest income, rental income and other incidental income on cash basis as and when it is actually received.

1.4 EXPENDITURE

The party recognises its expenses on cash basis as and when payment is disbursed. Advances paid against any material, goods or services availed are treated as such.

1.5 FIXED ASSETS, DEPRECIATION AND AMORTISATION

Fixed assets are stated at their cost value which includes freight, duties, taxes and all incidental expenses related to the acquisition.

Intangible Assets are carried at their cost of acquisition or development till their useful life. Wherever the useful life is not ascertainable the Intangible Assets will be amortised over 5 years.

Depreciation has been provided on straight line method over the useful life of the asset in complinace with AS-10 of the ICAI.

1.6 INVESTMENTS

Investments have been classified into current and long term investments. Long term investments are carried at cost in the Balance Sheet. Diminution in the value of long term investments, if any, other than those temporary in nature is provided for.

1.7 INVENTORIES

The party expenses out all its books, periodicals and publicity material purchased during the year, except where its value is significant at the close of the year which is shown as inventory. Such inventory is carried at the lower of cost or net realisable value on FIFO basis.

1.8 RETIREMENT BENEFITS

The party pays salary and honorarium to its workers and provides for their insurance benefits on cash basis.

1.9 PRIOR PERIOD ITEMS

As the party follows the cash system of recognising its income and expenditure, no Prior Period incomes and expenses are recognised in the financial statements.

1.10 PROVISIONS

As the party follows the cash system of recognising its income and expenditure, no provisions are required to be made in the financial statements.

1.11 CONTINGENT LIABILITIES

Contingent Liabilities, if any, that exists as on the balance sheet date has been disclosed seperatley in the Financial Statements.

1.12 RECOGNITION FOR IMPAIRMENT OF ASSETS

The Party recognises impairment losses in the year in which the assets are identified as impaired. Impairment losses are measured as the excess of carrying amount of an asset over its recoverable amount. The recoverable amount of an asset is the higher of an asset's net selling price and its value in use.

1.13 BORROWING COSTS

Borrowing costs that are attributable to the acquisition, construction or production of qualifying assets are capitalized as part of cost of the asset. All other borrowing costs are charged to revenue.

1.14 USE OF ESTIMATES

The prepartion of financial statement requires estimates and assumptions to be made by the management that effect the reported amount of assets and liabilites on the date of financial statements and the reported amount of receipt and disbursement during the reporting period.

Difference between the actual results and estimates are recognised in the period in which the results are known / materialised on cash basis.

V.K. THAPAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

TREASURER

GENERAL SECRETARY