समाजवादी पार्टी

फोन : 011-23386842
फैक्स : 011-23382430

केन्द्रीय कार्यालय : 18, कॉपरनिक्स लेन, नई दिल्ली-110001

दिनांक 30-12-2025

भारत निर्वाचन आयोग/Election Commission of India
प्राप्त एवं निर्गम अनुभाग
R & I Section
30 DEC 2025
424643
COMPUTER By. No.
नई दिल्ली/New Delhi

To,
The Election Commission of India,
Nirvachan Sadan, Ashok Road,
New Delhi-110001.

Respected Sir,

Sub:- Submission of Audited Annual Account for the F.Y. 2024-25

Please find enclosed herewith the Audited Annual Accounts of Samajwadi Party for the F.Y. 2024-25. The same are prepared as per the "Guidance Note on Accounting & Auditing of Political Parties" issued by the Institute of Chartered Accountants of India, New Delhi, comprising of following:-

(a) Audited Balance Sheet
(b) Audited Income& Expenditure Account
(c) Schedules to Balance Sheet and Income & Expenditure Account
(d) Cash Flow Statements
(e) Significant Accounting Policies and Notes on Accounts
(f) Audit Report of qualified Chartered Accountant

Thanking you

For Samajwadi Party,

(Prof. Ram Gopal Yadav)

SECRETARY GENERAL
SAMAJWADI PARTY

BATRA AGRAWAL ASSOCIATES
Chartered Accountants

15/79(2), Civil Lines, Kanpur
Phone: 4027863
Mob: 9648227755

batra.agrawal@yahoo.co.in
pravin.baa@yahoo.co.in

INDEPENDENT AUDITOR'S REPORT

To,
The President
SAMAJWADI PARTY

Report on the Financial Statements
We have audited the accompanying financial statements of **SAMAJWADI PARTY**, which comprise the Balance Sheet as at 31st March 2025, and the Statement of Income and Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

Party's Responsibility for the Financial Statements
The Party is responsible for the preparation of these financial statements in accordance with the accounting standards and laws in force. 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.

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 auditors' judgement, 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 control relevant to the Party's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the party, 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.

Opinion
In our opinion and to the best of our information and according to the explanation given to us and subject to the Notes on Accounts, the financial statements give information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

Contd...2

SECRETARY GENERAL
SAMAJWADI PARTY

BATRA AGRAWAL ASSOCIATES
Chartered Accountants

15/79(2), Civil Lines, Kanpur
Phone: 4027863
Mob: 9648227755

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pravin.baa@yahoo.co.in

a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b) in our opinion proper books of account as required by law have been kept by the Party so far as appears from our examination of those books;

c) the Balance Sheet and Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account;

d) **i.** In the case of the Balance Sheet, of the state of affairs of the Party as at March 31, 2025; and

ii. In the case of Statement of Income & Expenditure, of the excess of Expenditure over Income for the year ended on that date.

For **BATRA AGRAWAL ASSOCIATES**
Chartered Accountants
2522C

Batra Agrawal Associates * Chartered Accountants * 15/79 (2) Civil Lines, Kanpur

(CA PRAVIN AGRAWAL)
'PARTNER'
M.No. 070663

PLACE : KANPUR
DATED : 18/10/2025
UDIN : 25070663BTCXUH2693

SECRETARY GENERAL
SAMAJWADI PARTY

SAMAJWADI PARTY, DELHI

BALANCE SHEET AS AT 31st MARCH, 2025

(Amt. in Rs.)

PARTICULARS	SCHDL	CURRENT YEAR	PREVIOUS YEAR
I. SOURCES OF FUNDS			
CORPUS FUND		-	-
GENERAL FUND	`1'	5,017,993,083.20	5,562,100,963.81
EARMARKED FUNDS		-	-
RESERVES		-	-
LOANS/BORROWINGS		-	-
CURRENT LIABILITIES & PROVISIONS	`2'	15,605,175.00	3,812,991.00
TOTAL		**5,033,598,258.20**	**5,565,913,954.81**
II. APPLICATION OF FUNDS			
FIXED ASSETS	`3'		
Tangible Assets		964,583,314.31	839,944,713.67
Capital Work in Progress		526,579,225.00	505,921,209.00
Intangible Assets		-	-
INVESTMENTS		-	-
CURRENT ASSETS	`4'	3,432,834,707.25	3,940,798,083.40
LOANS, ADVANCES & DEPOSITS	`5'	109,601,011.64	279,249,948.74
TOTAL		**5,033,598,258.20**	**5,565,913,954.81**

In terms of our Report of even date attached herewith.

For BATRA AGARWAL ASSOCIATES
'CHARTERED ACCOUNANTS'
2522C

Batra Agrawal Associates * 15/73 (2) Civil Lines, Kanpur * Chartered Accountants

(CA PRAVIN AGRAWAL)
'PARTNER'
M. No. : 070663

PLACE : KANPUR
DATE: 18-10-2025
UDIN: 25070663BTCXUH2693

For SAMAJWADI PARTY

(AKHILESH YADAV)
(PRESIDENT)

SECRETARY GENERAL
SAMAJWADI PARTY

SAMAJWADI PARTY, DELHI

INCOME & EXPENDITURE A/C. FOR THE YEAR ENDED ON 31st MARCH 2025

(Amt. in Rs.)

PARTICULARS	SCHDL	CURRENT YEAR	PREVIOUS YEAR
INCOME			
FEES & SUBSCRIPTIONS	`6'	5,222,744.67	39,273,769.06
GRANTS/DONATIONS/CONTRIBUTIONS	`7'	9,390,214.00	4,822,600.00
OTHER INCOME	`8'	188,692,085.00	217,118,702.89
T O T A L (A)--->		**203,305,043.67**	**261,215,071.95**
EXPENDITURE			
ELECTION EXPENDITURE	`9'	436,055,641.01	191,496,759.00
EMPLOYEES' COST	`10'	31,495,635.00	30,410,430.00
ADMINISTRATIVE & GENERAL EXPS.	`11'	195,575,241.00	101,694,030.00
FINANCE COST	`12'	23,513,524.91	18,389,409.52
OTHER EXPS.	`13'	3,336,762.00	3,874,557.00
DEPRECIATION & AMORTISATION EXP.	`3'	57,436,120.36	49,038,913.32
T O T A L (B)--->		**747,412,924.28**	**394,904,098.84**
Balance being excess of Income over Expenditure (A-B)		(544,107,880.61)	(133,689,026.89)
Less: Expenses Related to Earlier Years		-	-
Transfer to/from reserves		-	-
Balance being Surplus(Deficit) carried to General Fund		(544,107,880.61)	(133,689,026.89)
Significant Accounting Policies & Notes on Accounts	`14'		

In terms of our Report of even date attached herewith.

For BATRA AGARWAL ASSOCIATES
'CHARTERED ACCOUNANTS'
2522C

Batra Agrawal Associates * Chartered Accountants * 15/78 (2) Civil Lines, Kanpur

PLACE : KANPUR
DATE : 18-10-2025
UDIN: 25070663BTCXUH2693

(CA PRAVIN AGRAWAL)
'PARTNER'
M. No. : 070663

For SAMAJWADI PARTY

(AKHILESH YADAV)
(PRESIDENT)

SECRETARY GENERAL
SAMAJWADI PARTY

SAMAJWADI PARTY, DELHI

SCHEDULES TO & FORMING PART OF BALANCE SHEET
FOR THE YEAR ENDED ON 31/03/2025

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE 1 OF GENERAL FUND		
Opening Balance	5,562,100,963.81	5,695,789,990.70
Add.: Transfer from Income & Expenditure A/c.	(544,107,880.61)	(133,689,026.89)
Closing Balance	**5,017,993,083.20**	**5,562,100,963.81**
SCHEDULE 2 OF CURRENT LIABILITIES & PROVISIONS		
2A Statutory Liablilities	792,149.00	210,000.00
2B Expenses payable	14,813,026.00	3,602,991.00
	15,605,175.00	**3,812,991.00**
SCHEDULE - 4 OF CURRENT ASSETS		
4A. BALANCES WITH BANKS (FDR)	3,245,517,257.00	3,624,373,084.00
	3,245,517,257.00	**3,624,373,084.00**
4B. CASH AND CASH EQUIVALENTS		
Cash in Hand	76,185,297.15	88,264,575.15
Balances with Banks- with Scheduled Banks	54,678,659.10	169,587,811.25
	130,863,956.25	**257,852,386.40**
4C. OTHER CURRENT ASSETS		
Interest Accrued on Investments (FDR)	56,453,494.00	58,572,613.00
	56,453,494.00	**58,572,613.00**
SCHEDULE - 5 OF LOANS, ADVANCES & DEPOSITS		
5A Loans & Advances to Staff	450,000.00	544,500.00
5B Loans & Advances to Others	106,310,333.64	276,546,788.74
5C Security Deposit	2,840,678.00	2,158,660.00
TOTAL	**109,601,011.64**	**279,249,948.74**

Bajpai Agrawal Associates
Chartered Accountants
15/79 (2) Civil Lines, Kanpur

SECRETARY GENERAL
SAMAJWADI PARTY

SAMAJWADI PARTY, DELHI

SCHEDULES TO & FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31/03/2024

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE - 6 OF FEES & SUBSCRIPTION		
Annual Fees/Subscription from Members		
(i) Membership Fee	2,182,744.67	19,103,769.06
(ii) Subscription for Bulletin	740,000.00	16,320,000.00
(iii) Deligate Fee	2,300,000.00	3,850,000.00
TOTAL	**5,222,744.67**	**39,273,769.06**
SCHEDULE - 7 GRANTS/DONATIONS/CONTRIBUTIONS		
Donations		
(i) Individual Donors	6,890,214.00	4,322,600.00
(ii) Companies/Organisations	2,500,000.00	500,000.00
(iii) Institutions/ Welfare Bodies	-	-
(iv) Others (Electoral Bond)	-	-
(v) Through Coupens	-	-
TOTAL	**9,390,214.00**	**4,822,600.00**
SCHEDULE- 8 OF OTHER INCOME		
(i) Interest Earned from Bank on FDR & S/B A/cs	188,669,825.00	215,829,504.89
(ii) Other Misc. Income	22,260.00	32,617.00
(iii) Interest On Income Tax Refund	-	1,256,581.00
TOTAL	**188,692,085.00**	**217,118,702.89**
SCHEDULE-9 OF ELECTION EXPENDITURE		
(A) **Publicity Exps.**		
(i) Advertisement Newspapers, Magazines etc.	-	-
(ii) Election Expenses	84,115,000.00	21,856,000.00
TOTAL (A)	84,115,000.00	21,856,000.00
(B) **Travell Exps. of Leaders & Workers**		
Travelling Expenses		
(i) Aircrafts / Helicopters	339,277,907.00	145,275,053.00
(ii) Other	-	-
TOTAL (B)	339,277,907.00	145,275,053.00
(C) **Others**		
(i) Printing & Stationery		-
(ii) Public Meetings & Refreshment Exps.	12,662,734.01	24,365,706.00
TOTAL (C)	12,662,734.01	24,365,706.00
GRAND TOTAL (A+B+C)	436,055,641.01	191,496,759.00

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Batra & Agarwal Associates Chartered Accountants Civil Lines, Kanpur

SECRETARY GENERAL
SAMAJWADI PARTY

SAMAJWADI PARTY, DELHI

SCHEDULES TO & FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31/03/2024

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE-10 OF EMPLOYEES' COST		
(i) Salaries & Wages	31,495,635.00	25,536,065.00
(ii) Allowances and Bonus	-	-
(iii) Contribution to Providend and Other Funds	-	-
(iv) Employees Retirement and Terminal Benefits	-	-
(v) Others	-	-
	31,495,635.00	**25,536,065.00**
SCHEDULE-11 OF ADMINISTRATIVE & GENERAL EXPS.		
(i) Rents, Rates & Taxes	1,964,137.00	1,989,026.00
(ii) Communication Exps. (Telephone & Postage)	1,295,583.00	1,323,924.00
(iii) Legal expenses	7,595,648.00	5,375,560.00
(iv) Electricity, Power & Fuel	14,870,492.00	13,476,633.00
(v) Travelling , Conveyance & Vehile Maintenance	22,112,172.00	7,923,953.00
(vi) Insurance Charges	5,354,882.00	3,697,974.00
(vii) Remuneration to Auditors	778,800.00	590,000.00
(viii) Repairs & Maintenance	6,731,306.00	5,812,799.00
(ix) Office Exps.	96,618.00	686,220.00
(x) Others (Membership Quota)	1,000,000.00	1,182,006.00
(xi) Help	44,877,166.00	26,952,795.00
(xii) Books & Periodicals	1,601,925.00	-
(xiii) Printing and Stationary	14,754,539.00	15,204,770.00
(xiv) Advertisement Newspapers, Magazines etc.	72,541,973.00	30,810,257.00
	195,575,241.00	**115,025,917.00**
SCHEDULE- 12 OF FINANCE COST		
(i) Bank Charges	5,452.91	13,391.57
(ii) Interest Reversed on FDRs. Prematured	23,508,072.00	1,928,287.00
	23,513,524.91	**1,941,678.57**
SCHEDULE- 13 OF OTHER EXPENSES		
(i) Misc. Exps.	3,336,762.00	3,800,489.14
	3,336,762.00	**3,800,489.14**

Batra Agrawal Associates
Chartered Accountants
15/78 (2) Civil Lines, Kanpur

SECRETARY GENERAL
SAMAJWADI PARTY

SAMAJWADI PARTY, DELHI

SCHEDULE -3 OF FIXED ASSETS

PARTICULARS	RATE	W.D.V. AS ON 01/04/2024	ADDITION UPTO 30/09/2024	ADDITION AFTER 30/09/2024	SALE/ ADJUSTMENT	TOTAL	DEPRECIATION	W.D.V. AS ON 31/03/2025
Tangible Assets								
LUCKNOW OFFICE								
Land at Lucknow	-	33,331,494.00	-	-	-	33,331,494.00	-	33,331,494.00
Land at Jhansi	-	1,624,900.00	-	-	-	1,624,900.00	-	1,624,900.00
Land at Kannauj	-	35,712,206.00	-	9,167,918.00	-	44,880,124.00	-	44,880,124.00
Land at Auriya	-	6,686,400.00	-	-	-	6,686,400.00	-	6,686,400.00
Land At Ajamghar	-	87,090,415.60	-	59,114,212.00	-	146,204,627.60	-	146,204,627.60
Land At Saifai	-	42,664,400.00	-	-	-	42,664,400.00	-	42,664,400.00
Land At Etawah	-	158,250,268.00	-	-	-	158,250,268.00	-	158,250,268.00
Land At Chattarpur (MP)	-	32,822,463.00	-	7,080,000.00	-	39,902,463.00	-	39,902,463.00
Flat at Park Road, Lucknow	-	7,510,080.00	-	-	-	7,510,080.00	-	7,510,080.00
Flat at Metro City, Lucknow	-	17,468,090.00	-	-	-	17,468,090.00	-	17,468,090.00
Flat at Santushti Apptt, VD Marg, Lucknow	-	9,180,100.00	-	-	-	9,180,100.00	-	9,180,100.00
Building 19 V D Marg Lucknow	-	10,878,280.00	-	-	-	10,878,280.00	-	10,878,280.00
Building (Old)	10%	1,685,996.94	-	-	-	1,685,996.94	168,599.69	1,517,397.25
Building (New)	10%	17,486,412.43	-	-	-	17,486,412.43	1,748,641.24	15,737,771.19
Lift	15%	469,416.33	-	-	-	469,416.33	70,412.45	399,003.88
Building at 8/8 VD Marg, Lucknow	10%	128,065,887.81	2,085,964.00	-	-	130,151,851.81	13,015,185.18	117,136,666.63
Car	15%	150,671,610.19	58,684,028.00	17,174,163.00	1,000,000.00	225,529,801.19	32,541,407.95	192,988,393.24
Vehicles	15%	6,223,432.68	-	-	-	6,223,432.68	933,514.90	5,289,917.78
Office Equipment	15%	15,748,857.96	1,196,542.00	4,483,893.00	-	21,429,292.96	2,878,101.97	18,551,190.99
Computer	40%	415,792.98	-	-	-	415,792.98	166,317.19	249,475.79
Furniture & Fixture	10%	15,661,227.02	-	595,900.00	-	16,257,127.02	1,595,917.70	14,661,209.31
DELHI OFFICE								
Furniture & Fixture	10%	96,943.10	-	-	-	96,943.10	9,694.31	87,248.79
Car	15%	933,980.00	-	-	-	933,980.00	140,097.00	793,883.00
Computer	40%	3,803.65	-	-	-	3,803.65	1,521.46	2,282.19
Office Equipment	15%	211,582.23	248,862.00	-	-	460,444.23	69,066.63	391,377.60
Vehicles	15%	4,955.50	-	-	-	4,955.50	743.33	4,212.18
ETAWAH OFFICE								
Office Buildings	10%	8,196,292.16	1,024,267.00	6,600,000.00	-	15,820,559.16	1,252,055.92	14,568,503.24
Office Building (Saifai)	10%	10,030,385.77	-	9,935,395.00	-	19,965,780.77	1,499,808.33	18,465,972.44
Car	15%	259,996.31	-	-	-	259,996.31	38,999.45	220,996.86
Furniture & Fixture	10%	513,603.83	-	-	-	513,603.83	51,360.38	462,243.44
Office Equipment	15%	85,060.30	-	-	-	85,060.30	12,759.04	72,301.25
OTHER STATE UNITS								
Car	15%	2,504,665.15	4,881,577.00	-	-	7,386,242.15	1,107,936.32	6,278,305.83
Computer	40%	3,562.19	-	-	-	3,562.19	1,424.87	2,137.31
Furniture and Fixtures	10%	23,677.03	-	-	-	23,677.03	2,367.70	21,309.32
Office Equipment	15%	65,915.53	-	-	-	65,915.53	9,887.33	56,028.20
Plant and Machinery	15%	-	802,000.00	-	-	802,000.00	120,300.00	681,700.00
Statue of Late Janeshwar Mishra	-	34,862,560.00	-	-	-	34,862,560.00	-	34,862,560.00
Statue of Bhawgan Hanuman	-	2,500,000.00	-	-	-	2,500,000.00	-	2,500,000.00
CAPITAL WORK-IN-PROGRESS								
Building Under Const. DHQ (LKO)	-	35,791,506.00	-	-	-	35,791,506.00	-	35,791,506.00
Office Building Under Const. (DELHI)	-	470,129,703.00	-	20,658,016.00	-	490,787,719.00	-	490,787,719.00
TOTAL		**1,345,865,922.67**	**68,923,240.00**	**134,809,497.00**	**1,000,000.00**	**1,548,598,659.67**	**57,436,120.36**	**1,491,162,539.31**

Eatre Agrawal Associates Chartered Accountants 15/121 Civil Lines, Kanpur

SECRETARY GENERAL
SAMAJWADI PARTY

SAMAJWADI PARTY, DELHI

Schedule 2A of Statutory Liabilities

Sl. No.	PARTICULARS	CURRENT YEAR AMOUNT	PREVIOUS YEAR AMOUNT
1	TDS Payable	792,149.00	210,000.00
	TOTAL	**792,149.00**	**210,000.00**

Schedule 2B of Expenses Payable

Sl. No.	PARTICULARS	AMOUNT	AMOUNT
1	Audit Fees Payable	712,800.00	648,000.00
2	Salary Payble	2,627,000.00	2,535,950.00
3	Telephone Expenses Payble	2,451.00	2,084.00
4	Electricty Expenses Payble	239,205.00	372,231.00
5	Rent Expenses Payble	-	44,000.00
6	Repairs and Maintenance Payble	-	726.00
7	News Paper Exp Payble	1,539.00	-
8	Gozoop Online Pvt Ltd	11,230,031.00	-
	TOTAL	**14,813,026.00**	**3,602,991.00**

Schedule 4A of Balance with Banks & Post Office

Sl. No.	PARTICULARS	AMOUNT	AMOUNT
	Bank Deposits with More than 12 Months Maturity		
1	FDR with Banks	3,245,517,257.00	3,624,373,084.00
	TOTAL	**3,245,517,257.00**	**3,624,373,084.00**

Schedule 4B of Balance with Banks & Post Office

Sl. No.	PARTICULARS	AMOUNT	AMOUNT
	With Scheduled Banks		
1	Bank of Baroda, Lucknow (A/c. No. 2/60) (Central)	24,442,096.61	71,783,489.61
2	Bank of Baroda (C/A A/c. No. 2/4607)	534,542.12	634,354.37
3	Canara Bank, Lucknow (A/c. No. 51198)	613,618.10	2,929.10
4	Punjab & Sindh Bank, Etawah (3284)	5,015.18	2,138,257.18
5	State Bank of India, Lucknow (A/c. No. 20145)	15,960,795.83	16,618,825.83
6	State Bank of India, Lucknow (A/c. No. 20247)	4,069,183.04	5,144,128.38
7	State Bank of India, Delhi. (C/A A/c 61104.)	8,622,164.45	72,516,617.01
8	State Bank of India, Lucknow (A/c. No. 38397959326)	431,243.77	749,209.77
	TOTAL	**54,678,659.10**	**169,587,811.25**

Batra Agrawal Associates Chartered Accountants 15/19(2) Civil Lines, Kanpur

SECRETARY GENERAL
SAMAJWADI PARTY

SAMAJWADI PARTY, DELHI

Schedule 5A of Loans & Advances to Staff

Sl. No.	PARTICULARS	AMOUNT	AMOUNT
1	Salary Advance	450,000.00	544,500.00
	TOTAL	**450,000.00**	**544,500.00**

Schedule 5B of Loans & Advances to Others

Sl. No.	PARTICULARS	AMOUNT	AMOUNT
1	Advance to Excellent Construction	-	458,016.00
2	Advance Against Property	2,750,000.00	2,750,000.00
3	Advance to Lalit Singh	-	200,000.00
4	Advance to Ram Pal	-	11,000.00
5	Advance to Raj Kumar Sharma	31,800.00	53,000.00
6	Advance to Air Charter	-	130,000,000.00
7	Advance to Rajiv and Associates	15,000,000.00	15,000,000.00
8	Advance to Sumptous Building System	-	1,000,000.00
9	Advance to Aditya Vardhana	-	218,839.00
10	Advance Indian PAC Consulting Pvt. Ltd.	10,000,000.00	10,000,000.00
11	Advance to ITC Grand Central	-	21,560.00
12	Advacne against Purchase of Land at Azamgarh	-	56,268,000.00
13	Other State Units	3,505,671.64	4,752,932.74
14	TDS Recoverable	2,786,190.00	2,786,190.00
15	TDS Recoverable (A.Y. 16-17)	733,546.00	733,546.00
16	TDS Recoverable (A.Y. 17-18)	8,158,556.00	8,158,556.00
17	TDS Recoverable (A.Y. 18-19)	778,076.00	778,076.00
18	TDS/TCS Recoverable (A.Y. 23-24)	21,978,672.00	21,978,672.00
19	TDS/TCS Recoverable (A.Y. 24-25)	20,725,682.00	20,725,682.00
20	TDS/TCS Recoverable (A.Y. 25-26)	19,205,958.00	-
21	TDS Claim Receivable	607,694.00	607,694.00
22	Postal Advance	66.00	40.00
23	Prepaid Insurance	48,422.00	44,985.00
	TOTAL	**106,310,333.64**	**276,546,788.74**

Schedule 5C of Security Deposits

Sl. No.	PARTICULARS	AMOUNT	AMOUNT
1	Security for Office	27,660.00	27,660.00
2	Security for Electricity	2,792,518.00	2,110,500.00
3	Security for Telephone	20,500.00	20,500.00
	TOTAL	**2,840,678.00**	**2,158,660.00**

Batra Agrawal Associates Chartered Accountants 15/79(2) Civil Lines, Kanpur

SECRETARY GENERAL
SAMAJWADI PARTY

SAMAJWADI PARTY, DELHI

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2025

(AMOUNT IN RUPEES)

	PARTICULAR		AS AT March 31 2025	AS AT March 31 2024
A.	**CASH FLOW FROM OPERATING ACTIVITIES**			
	Surplus/ (Deficit) for the year		(544,107,880.61)	(133,689,026.89)
	Add:Depreciation		57,436,120.36	49,038,913.32
	Less:Interest Received		188,669,825.00	(217,086,085.89)
	Operating Surplus/ (Deficit) before working capital changes		(298,001,935.25)	(301,736,199.46)
	Increase/ (Decrease) in current liabilities		11,792,184.00	1,014,934.00
	(Increase)/ Decrease in Loans and Advances		169,648,937.10	(200,984,221.96)
	Net Cash Flow From Operating Activities	(A)	(116,560,814.15)	(501,705,487.42)
B.	**CASH FLOW FROM INVESTMENT ACTIVITIES**			
	Less:Purchase of Fixed Assets		(203,732,737.00)	(334,821,944.00)
	Add:Sale of Fixed Asset		1,000,000.00	-
	Add:Interest Received		(188,669,825.00)	217,086,085.89
	Net Cash Flow from investing activities	(B)	(391,402,562.00)	(117,735,858.11)
C.	**CASH FLOW FROM FINANCING ACTIVITIES**			
	Increase/ (Decrease) in secured/ unsecured loans		-	-
	Net Cash Flow from Financing activities	(C)	-	-
	Net increase in Cash and Cash equivalent	(A+B+C)	(507,963,376.15)	(619,441,345.53)
	Cash and Cash equivalents at the beginning of the year		3,940,798,083.40	4,560,239,428.93
	Cash and Cash equivalents at the closing of the year		3,432,834,707.25	3,940,798,083.40
	Components of cash and cash equivalents			
	Cash in hand		76,185,297.15	88,264,575.15
	Balance with Bank			
	in Current Account		54,678,659.10	169,587,811.25
	in Fixed Depsoit		3,301,970,751.00	3,682,945,697.00
	Total cash and cash equivalents		3,432,834,707.25	3,940,798,083.40

Batra & Jaiswal Associates Chartered Accountants 15/79 (2) Civil Lines, Kanpur

SECRETARY GENERAL
SAMAJWADI PARTY

BATRA AGRAWAL ASSOCIATES
Chartered Accountants

15/79(2), Civil Lines, Kanpur
Phone: 4027863
Mob: 9648227755

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pravin.baa@yahoo.co.in

SAMAJWADI PARTY

SCHEDULE-14 OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FORMING PART OF THE BALANCE SHEET AND INCOME & EXPENDITURE A/C FOR THE YEAR ENDED ON 31ST MARCH, 2025

A-Significant Accounting Policies

1. The financial statements are prepared under the historical cost convention on accrual basis, on going concern concept and in accordance with the applicable accounting standards.

2. The financial statements have been prepared for all the financial transactions incurred at the head office at 18, Copernicus Lane, New Delhi, Central and State Offices at Vikramaditya Marg, Lucknow and Other State Units.

3. The accounts are being prepared on Mercantile System of Accounting.

4. Membership fee is not refundable and as such it has been considered as income.

5. Expenses include those reimbursed to members, party workers and office bearers for the expenses incurred by them for party work.

6. Fixed Assets have been stated at cost less depreciation.

7. Depreciation has been charged as per Income Tax Rules.

8. The party recognizes its receipts from voluntary donations whether general or specific, membership fees and other incidental income as and when it is actually received. Interest income has been recognized on accrual basis.

9. The party recognizes its expenses as and when payment is incurred and becomes due.

10. The party has charged all the expenses incurred on purchase of books, periodicals and publicity material as consumed during the year in the Income and Expenditure Account.

11. Contingent Liabilities- NIL

SECRETARY GENERAL
SAMAJWADI PARTY

Contd....2

B- Notes On Accounts

1. Party is maintaining books of accounts and bank accounts at various state offices. Audited/ Unaudited financial statements, duly authenticated by respective State Heads have been merged with the accounts of Head Office and in the audited financial accounts for the year ended on 31st March 2025. However books of accounts and bank details of few state offices were not made available to us, hence the same could not be considered/ merged at the time of finalization of audited accounts.

2. That Party is not charging depreciation as per AS-6 on Depreciation Accounting. As per AS-6 depreciation should be allocated on a systematic basis to each accounting period during the useful life of assets while the Party is charging depreciation as per Income Tax Rules.

3. Proper compliance of TDS Provisions as per Income Tax Act/ Rules has not been made in case of few expenses as well as on purchase of immovable properties.

4. The balances with parties are subject to confirmation and reconciliation.

5. During the year no donation was received through coupons and electoral bonds.

6. During the year no donation was received from outside India.

7. Previous Year figures have been regrouped/ rearranged to make them comparable with the figures of current year.

For **BATRA AGRAWAL ASSOCIATES**
Chartered Accountants
2522C

Batra Agrawal Associates * Chartered Accountants * 15179 (2) Civil Lines, Kanpur

(CA PRAVIN AGRAWAL)
'PARTNER'
M.No. 070663

PLACE : KANPUR
DATED : 18/10/2025

For **SAMAJWADI PARTY**

AKHILESH YADAV
(PRESIDENT)

SECRETARY GENERAL
SAMAJWADI PARTY