Dy. No. 23/PPEMS/27.1.25 S.No:-1(R)

अपना दल (सोनेलाल)

पबांक - अदस्रल/दिल्ली/2026 दिनांक: 19/01/2026

भारत निर्वाचन आयोग/Election Commission of India
प्राप्त एवं निर्गम अनुभा
R & I Section
19 JAN 2026
4287449
COMPUTER Dy. No.
नई दिल्ली/New Delhi

4:40 PM

To,

The Secretary,
Election Commission of India,
Nirvachan Sadan, Ashoka Road,
New Delhi -110001

Sub: Submission of Annual Report for the Financial Year 2024-25- regarding

Sir,

Please find enclosed the Audit Report of Apna Dal (Soneylal) for the Financial Year 2024-25. This is for your kind information and necessary action please.

Thanking you.

Yours Sincerely,

For APNA DAL (SONEYLAL)

अपना दल (सोनेलाल)

(Anupriya Singh Patel)
National President

Enclosures: Audit Report (Financial Year 2024-25)

पंजीकृत कार्यालय : 826/1 क, बरौंधा (सरदार पटेल चौराहा, भरुहना के पास), मीरजापुर (उ.प्र.) - 231001
लखनऊ कैम्प कार्यालय : 1-A, माल एवेन्यु, लखनऊ (उ.प्र.)-226001 सम्पर्क सूत्र- 9454400742
Email : officeapnadals@gmail.com

Phone: Off: 43102720
40199655

AGARWAL KAMAL KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS
GF-06, ANSAL BHAWAN, 16, KASTURBA GANDHI MARG, CP, NEW DELHI-110001

AUDIT REPORT

The National President,
Apna Dal (Soneylal),
826/1 K, Baraundha (Near Sardar Patel Chauraha) Bharuhana,
Mirzapur, Uttar Pradesh-231001

We have audited the attached Balance Sheet of Apna Dal (Soneylal), as at 31st March 2025, and also the Income & Expenditure Account and the Cash Flow Statement for the year ended on that date annexed thereto. These financial statements are the responsibility of the Political Party's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Management's Responsibility for the Financial Statements
The Party' s management is responsible for the preparation and presentation of the financial statements that give a true and fair view of financial position and cash flows of the party in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards. This responsibility also includes maintenance of adequate accounting records 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 accounting records, relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities
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 plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to error or fraud.

In making those risk assessments, the auditor considers internal control relevant to the party' s preparation of the financial statements that give a true and fair view in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Party has in place an adequate 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 reasonableness of the accounting estimates made by the Party' s Management as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements prepared on accrual basis, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Party as at 31st March, 2025 and its Income and Expenditure and cash flows for the year ended 31st March 2025.

Report on Other Legal and Regulatory Requirements

Further, we report that:

1. We have 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 have been kept by the Party so far as appears from our examination of those books.
3. The Balance Sheet, Income and Expenditure Account, and Cash Flows Statements dealt with by this report are in agreement with the books of account and have been prepared on accrual basis.

4. In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet, Income and Expenditure Accounts and Cash Flow Statements are in conformity with the accounting principles generally accepted in India.

For AGARWAL KAMAL KUMAR & ASSOCIATES
Chartered Accountants
FRNo.: 005931N



ARUN GUPTA
(Partner)
Membership No.511816

Place: New Delhi
Date: 28/10/2025

UDIN: 25511816BMIQMB2290

APNA DAL (SONEYLAL)

826/1 K, Baraundha (Near Sardar Patel Chauraha) Bharuhana, Mirzapur, Uttar Pradesh-231001

BALANCE SHEET AS AT 31ST MARCH 2025

PARTICULARS	Note	Current Year as at 31st March, 2025	Previous Year as at 31st March, 2024
SOURCES OF FUNDS			
General Funds	1	1,85,40,613.83	2,39,19,448.24
Current Liabilities and Provisions	2	1,36,200.00	3,11,558.00
TOTAL FUNDS		**1,86,76,813.83**	**2,42,31,006.24**
APPLICATION OF FUNDS			
Fixed Asset			
Tangible Asset	3	1,60,63,951.75	1,74,98,938.75
Current Assets			
Cash and Cash Equivalents	4	3,55,050.69	24,38,391.61
Other Current Assets	5	15,57,811.39	35,93,675.88
Loans, Advances and Deposits	6	7,00,000.00	7,00,000.00
TOTAL APPLICATION		**1,86,76,813.83**	**2,42,31,006.24**

Significant Accounting Policies and Notes to Accounts 12

AUDITOR'S REPORT :

For AGARWAL KAMAL KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regn No. 005931N

ARUN GUPTA
(Partner)
Membership No.511816

Place: New Delhi
Date: 28/10/2025

UDIN: 25511816BMIQMB2290

For Apna Dal (Soneylal)

Anupriya Singh Patel
(National President)

Om Prakash Katiyar
(National Treasurer)

APNA DAL (SONEYLAL)

826/1 K, Baraundha (Near Sardar Patel Chauraha) Bharuhana, Mirzapur, Uttar Pradesh-231001

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

Particulars	Notes	For the Year Ended as on 31st March, 2025	For the Year Ended as on 31st March, 2024
Income			
Donations (including Membership Fees)		68,80,810.00	1,09,22,888.00
Other Income	7	38,758.00	1,46,155.96
TOTAL		**69,19,568.00**	**1,10,69,043.96**
Expenses			
Election Expenditure		61,25,321.00	5,12,753.00
Employee Cost	8	7,84,098.00	5,44,634.00
Finance Cost	9	4,972.92	17,194.00
Depreciation and Amortisation Expenses	10	17,49,987.00	12,88,218.25
Other Expenses	11	36,34,023.49	84,12,186.12
		1,22,98,402.41	**1,07,74,985.37**
Balances being Surplus/(Deficit) carried to General Reserve		**(53,78,834.41)**	**2,94,058.59**

Significant Accounting Policies and Notes to Accounts 12

AUDITOR'S REPORT :

For AGARWAL KAMAL KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regn No. 005931N

ARUN GUPTA
(Partner)
Membership No.511816

Place: New Delhi
Date: 28/10/2025

UDIN: 25511816BMIQMB2290

For Apna Dal (Soneylal)

Anupriya Singh Patel
(National President)

Om Prakash Katiyar
(National Treasurer)

APNA DAL (SONEYLAL)

826/1 K, Baraundha (Near Sardar Patel Chauraha) Bharuhana, Mirzapur, Uttar Pradesh-231001

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

(Amount Rs.)

DESCRIPTION		For the Year Ended as on 31st March, 2025	For the Year Ended as on 31st March, 2024
A.CASH FLOW FROM OPERATING ACTIVITIES			
Excess of Expenditure Over Income		(53,78,834.41)	2,94,058.59
Adjustments for Depreciation			
Depreciation		17,49,987.00	12,88,218.25
Operating Profit Working Capital Changes		**(36,28,847.41)**	**15,82,276.84**
Adjustments for (Increase)/Decrease In Operating Assets, loan & Advances & Other Current Assets		2,70,738.49	(6,44,947.84)
Adjustments for Increase/(Decrease) In Operating Liabilities Expenses Payable		(1,75,358.00)	1,64,358.00
Adjustments for (Increase) Decrease In Reserve Fund Income Tax Adjustments for Earlier Years		-	-
NET CASH GENERATED FROM OPERATING ACTIVITIES		**(35,33,466.92)**	**11,01,687.00**
B.CASH FLOW FROM INVESTING ACTIVITIES			
Increase/Decrease in Fixed Assets		(3,15,000.00)	(39,26,030.00)
Fixed Deposits		17,65,126.00	48,96,162.00
NET CASH GENERATED FROM INVESTING ACTIVITIES		**14,50,126.00**	**9,70,132.00**
C.CASH FLOW FROM FINANCING ACTIVITIES			
Adjustment for (increase)/decrease in Short Term Loans and Advances given		-	-
NET CASH GENERATEDFROM FINANCING ACTIVITIES		-	-
Cash & Cash Equivalents at beginning		24,38,391.61	3,66,572.61
Net increase (Decrease) In Cash & Cash Equivalents (A+B+C)		(20,83,340.92)	20,71,819.00
Cash & Cash Equivalents at Closing		**3,55,050.69**	**24,38,391.61**

Significant Accounting Policies and Notes to Accounts 12

AUDITOR'S REPORT :

For AGARWAL KAMAL KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regn No. 005931N

ARUN GUPTA
(Partner)
Membership No.511816

Place: New Delhi
Date: 28/10/2025

UDIN: 25511816BMIQMB2290

FOR APNA DAL (SONEYLAL)

Anupriya Singh Patel
(National President)

Om Prakash Katiyar
(National Treasurer)

Note: 1

General Fund

PARTICULARS	As at 31.03.2025 Amount (Rs.)	As at 31.03.2024 Amount (Rs.)
General Fund		
Opening Balance	2,39,19,448.24	2,36,25,389.65
Add/(Less):Excess of Income/ (Expenditure) Over Expenditure/ Income	(53,78,834.41)	2,94,058.59
Add/(Less): Previous Year Adjustment (Income Tax)	-	-
Closing Balance	**1,85,40,613.83**	**2,39,19,448.24**

Note :2

Current Liabilities

PARTICULARS	As at 31.03.2025 Amount (Rs.)	As at 31.03.2024 Amount (Rs.)
Other Current Liabilities		
Audit Fees Payable	1,06,200.00	1,06,200.00
Electricity Expenses Payable	30,000.00	1,04,858.00
Agarsen Printing Press	-	1,00,500.00
Total	**1,36,200.00**	**3,11,558.00**

AGARWAL KAMAL KUMAR & ASSOCIATES Chartered Accountants NEW DELHI

अग्रसेन दल (सोनेलाल)

Note: 3

Fixed Assets

Particulars	Rate	Written Down Value						Depreciation			Net Block
		As on 01.04.2024	Additions		Deletions		Adjustments	Upto 31.03.2025	During the year		For the year	As on 31.03.2025
			Less than 180 Days	More than 180 Days	Less than 180 Days	More than 180 Days			Less than 180 Days	More than 180 Days		
Tangible Assets:												
Block I : Land & Buildings												
Semi Constructed House Aarazi-173/2, Sadar, Mirzapur	0%	45,36,320.00	-	-	-	-	-	45,36,320.00	-	-	-	45,36,320.00
Property at 826/1K, Baraundha (Near Sardar Patel Chauraha) Bharuhana, Mirzapur	0%	22,79,588.00	-	-	-	-	-	22,79,588.00	-	-	-	22,79,588.00
Block II : Vehicle												
Cars & Motor Vehicles	15%	1,03,44,899.75	-	-	-	-	-	1,03,44,899.75	-	15,51,735.00	15,51,735.00	87,93,164.75
Block III : Computer												
Laptop	40%	54,691.00	-	-	-	-	-	54,691.00	-	21,876.00	21,876.00	32,815.00
Iphone	40%	2,55,840.00	-	-	-	-	-	2,55,840.00	-	1,02,336.00	1,02,336.00	1,53,504.00
Printer	40%	27,600.00	-	-	-	-	-	27,600.00	-	11,040.00	11,040.00	16,560.00
Block IV : Office Equipments												
Solar Panel	40%	-	3,15,000.00	-	-	-		3,15,000.00	63,000.00	-	63,000.00	2,52,000.00
Total		**1,74,98,938.75**	**3,15,000.00**	**-**	**-**	**-**	**-**	**1,78,13,938.75**	**63,000.00**	**16,86,987.00**	**17,49,987.00**	**1,60,63,951.75**
Previous Year		**1,48,61,127.00**	**77,56,430.00**	**-**	**-**	**38,30,400.00**	**-**	**1,87,87,157.00**	**6,21,707.25**	**6,66,511.00**	**12,88,218.25**	**1,74,98,938.75**





Note: 4

Cash And Cash Equivalents

PARTICULARS	As at 31.03.2025	As at 31.03.2024
	Amount (Rs.)	Amount (Rs.)
Cash in Hand	1,51,319.00	25,965.00
Indian Bank	2,03,731.69	24,12,426.61
Total	**3,55,050.69**	**24,38,391.61**

Note: 5

Current Assets

PARTICULARS	As at 31.03.2025	As at 31.03.2024
	Amount (Rs.)	Amount (Rs.)
Other Current Assets		
Sweep FDR	11,30,703.00	28,95,829.00
Prepaid Insurance	2,50,483.00	90,851.00
TCS/TDS Receivable	685.00	77,626.00
Income Tax Refundable	-	36,550.00
Prepaid Expenses For Meeting	47,200.00	-
Bharat Petroleum (Advance)	1,28,740.39	4,92,819.88
Total	**15,57,811.39**	**35,93,675.88**

Note: 6

Loans, Advances and Deposits

PARTICULARS	As at 31.03.2025	As at 31.03.2024
	Amount (Rs.)	Amount (Rs.)
Other Loans and Advances		
Hari Ram Chero	4,00,000.00	4,00,000.00
Sh. Amresh Dubey	3,00,000.00	3,00,000.00
Total	**7,00,000.00**	**7,00,000.00**

Note: 7

Other Income

Particulars	For the year ending on 31.03.2025	For the year ending on 31.03.2024
Interest on Fixed Deposits	34,874.00	1,43,285.00
Interest on Income Tax Refund	3,884.00	2,867.00
Round Off	-	3.96
Total	**38,758.00**	**1,46,155.96**

Note: 8

Employees Benefit Expense

Particulars	For the year ending on 31.03.2025	For the year ending on 31.03.2024
Salary	7,02,000.00	4,70,000.00
Staff Welfare	82,098.00	74,634.00
Total	**7,84,098.00**	**5,44,634.00**

Note: 9

Finance Cost

Particulars	For the year ending on 31.03.2025	For the year ending on 31.03.2024
Bank Charges	4,972.92	17,194.00
Total	**4,972.92**	**17,194.00**

Note: 10

Depreciation & Amortization Cost

Particulars	For the year ending on 31.03.2025	For the year ending on 31.03.2024
Depreciation on Tangible Assets	17,49,987.00	12,88,218.25
Total	**17,49,987.00**	**12,88,218.25**

Note: 11

Other Expenses

Particulars	For the year ending on 31.03.2025	For the year ending on 31.03.2024
Advertisement Expenses	-	1,06,500.00
Audit fees	1,06,200.00	1,06,200.00
Conveyance Expenses	72,908.00	66,280.00
DSC Charges	2,400.00	-
Electricity Expenses	3,56,276.00	1,04,858.00
Insurance Expenses	2,27,195.00	54,613.00
Office Expenses	98,450.00	89,500.00
Party Functioning Expenses	-	14,63,976.00
Party Meeting Expenses	5,01,500.00	17,01,617.00
Printing of Promotional Material (Flags, Banners, etc)	2,35,528.00	13,09,394.00
Property Tax	3,478.00	10,780.00
TDS Recovery (FDR Intt.)	-	2,693.00
Telephone & Internet Expenses	18,544.00	18,044.00
Repair and Maintenance	26,000.00	-
Travelling Expenses	-	8,50,000.00
Vehicle Running Expenses	19,85,544.49	25,27,731.12
Total	**36,34,023.49**	**84,12,186.12**

APNA DAL (SONEYLAL)

826/1 K, Baraundha (Near Sardar Patel Chauraha) Bharuhana, Mirzapur, Uttar Pradesh-231001

Financial Year 2024-2025

Note "12"

Apna Dal (Soneylal) is a political party registered under the Representation of People Act, 1951 with effect from 29.09.2016 having registration no. 56/38/2016-16/PPS-I. The Party has been recognized as State party in the state of Utter Pradesh by the Election Commission of India under the provisions of the Election Symbols (Reservation & Allotment) Order, 1968.

SIGNIFICANT ACCOUNTING POLICIES

a) **Basis of Preparation of Financial Statements**: The financial statements of the party have been prepared in accordance with generally accepted accounting principles in India and in compliance with the accounting standard and Guidance notes issued by the Institute of Chartered Accountants of India to the extent applicable. The financial statements have been prepared on an accrual basis, on the basis of going concern concept and under the historical cost convention. The accounting policies have been consistently applied by the party and are consistent with those used in the previous year.

b) **Use of estimates:** The preparation of financial statements in conformity with generally accepted accounting principles required the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

c) **Accounting of Income/ receipts**: The party recognizes its receipts from voluntary donations whether general or specific on receipt basis while all income/expenditure are recognized on accrual basis. The Accounts of the party have been drawn up by way of accrual system of Accounting. All Income & Expenses have been accounted for. Provisions have been made to the extent possible in most of the cases.

d) **Fixed Assets**: Fixed Assets have been valued at cost less accumulated depreciation. Depreciation has been claimed at the rates and rules specified under the Income Tax Act, 1961.

e) **Depreciation/ Amortization**: Depreciation on Fixed Asset is calculated on a written down value basis at the rates specified under the Income Tax Act' 1961, and depreciation on assets acquired / purchased / disposed off during the period is provided on pro-rata basis according to period each asset was put to use during the year.

f) **Investments**: Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.

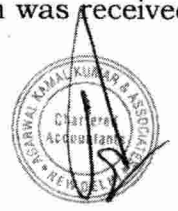
g) **Assets Impairment Recognition**: The party recognizes impairment losses in the year in which the assets are identified as impaired. Impaired losses are measured as the excess of carrying amount of the assets over its recoverable amount. The recoverable amount of the asset is higher of an asset's net selling price and its value in use.

h) **Provisions**: A Provision is recognized when the party has present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefit will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on the best estimates required to settle the obligation at the balance sheet date. These are viewed at each balance sheet date and are adjusted to reflect the current best estimates.

i) **Cash Flow Statement**: Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and Cash in hand and short-term investments with an original maturity of three months or less. Cash Flow Statement is prepared as per indirect method as referred to in AS-3 "Cash flow statement"

NOTES ON ACCOUNTS

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



ii. No donation was received from outside India during the year. The party has maintained records of Donations received in excess of Rs. 20,000/- as required by the provisions of the Income Tax Act, 1961.

iii. The outstanding balance of various parties are subject to confirmations.

iv. Previous year figures have been Re-grouped/Re-arranged/Re-classified wherever necessary, to make them comparable with figures of current year.

For AGARWAL KAMAL KUMAR & ASSOCIATES
Chartered Accountants
FRNo.: 005931N

For APNA DAL (SONEYLAL)

ARUN GUPTA
(Partner)

Anupriya Singh Patel
(National President)

Om Prakash Katiyar
(National Treasurer)

Membership No.511816

Place: New Delhi
Date: 28/10/2025

UDIN: 25511816BMIQMB2290

APNA DAL (SONEYLAL)

826/1 K, Baraundha (Near Sardar Patel Chauraha) Bharuhana, Mirzapur, Uttar Pradesh-231001

M/s Agarwal Kamal Kumar & Associates
13-B, 2nd Floor
Netaji Subhash Marg, Daryaganj,
New Delhi-110002

Dear Sir,

Reg: Audit of Apna Dal (Soneylal) (F.Y. 2024-2025)

This has reference to various queries raised by you and the other explanations sought in compliance to that we submit following:-

1) We hereby confirm that payments relating to expenditure covered u/s 40A(3) of the income tax act 1961 for an amount exceeding Rs. 10,000/- have been made by and on behalf of me through account payee cheques drawn on bank or account payee bank draft. We, further certify that no single payment for the expenditure covered u/s 40A(3) of the Income Tax Act 1961 exceeding Rs.10,000/- has been made in cash.

2) We further certify that the loan or deposits accepted by us during the year exceeding Rs.20,000/- as has been defined u/s 269SS for the acceptance thereof were accepted either through account payee cheque or electronic clearing system. Similarly, payments for such loan or deposits accepted by us during the year exceeding Rs.20,000/- were made through account payee cheque or electronic clearing system as per provision of section 269T of The Income Tax Act 1961. Further it is hereby submitted that no any specified sum has been received or repaid during the year in contravention to provision of section 269SS and 269T of the Income Tax Act 1961.

3) The cash balance at the end of the year is Rs. 1,51,319/-.

4) We have not received any memorandum (as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium Enterprises /Development Act, 2006) claiming their status as micro, small and medium enterprises.

5) All the information and explanation with all the documents given to the auditors are true & fair to the best of our knowledge & belief and nothing has been concealed therein.

For Apna Dal (Soneylal)

Smt. Anupriya Patel
National President

Sh. Om Prakash Katiyar
National Treasurer