Dy.No. 251 / PPEMS 06.10.25

S.No.-2(R)

14

Aam Aadmi Party

1, Pandit Ravi Shankar Shukla Lane (1 - Canning Lane), New Delhi 110001
Phone: +91 9718500606, Email: info@aamaadmiparty.org

Election Symbol: **Broom**

Sec (AKV)

Date : - 29/09/2025

To,

US(DM) 30/09/25

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

01/10/25 (68)

SO(PPEMS)

Subject: Submission of Audited Annual Financial Statement for the Financial year 2024-25

6/10/ 8th Floor

Respected Sir,

Please find enclosed the Audited Annual Financial Statements of Aam Aadmi Party for the Financial Year 2024-25.

Thanking You,

Your Sincerely,

For AAM AADMI PARTY

National Treasurer

Narain Dass Gupta
(National Treasurer)
Aam Aadmi Party

For AAM AADMI PARTY

National Secretary

Pankaj Kumar Gupta
(National Secretary)
Aam Aadmi Party

भारत निर्वाचन आयोग / Election Commission of India
प्राप्त एवं निर्गम अनुभा
R & I Section
30 SEP 2025
404078
COMPUTER By. No.
नई दिल्ली/New Delhi

2.45 PM

BHAWANI SHARMA & CO.

CHARTERED ACCOUNTANTS

Delhi Office :
6202/2, Block No. 1, 3rd Fl.
Dev Nagar, Karol Bagh
New Delhi - 110 005
☎ 25767853, 65427853, 25816559

E-mail : bhawanishankars@gmail.com

Guwahati Office :
S. S. Road, Lakhtokia
Near Sahida Market
Guwahati - 781 001
☎ 2514394, 2514362

INDEPENDENT AUDITOR'S REPORT

To
The Convenor
Aam Aadmi Party
1, Pandit Ravi Shankar
Shukla lane,
New Delhi - 110 001

We have audited the accompanying financial statements of Aam Aadmi Party, which comprise the Balance Sheet as at March 31, 2025, Income and Expenditure statement, Cash Flow Statement for the year ended March 31, 2025, and a summary of significant accounting policies and other explanatory information on that date which are in agreement with the books of account maintained by the said Party.

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 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 plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedure selected depends upon the auditor's

BHAWANI SHARMA & CO. ★ New Delhi ★ CHARTERED ACCOUNTANTS

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.

Other Matter

We did not audit the financial statements of the party's states and other units, whose financial statements reflect total assets of Rs. 0.38 Cr as at March 31st, 2025, and net cash outflows amounting to Rs. 2.09 Cr for the year then ended. These financial statements have been audited by the other auditors whose report have been furnished to us by the management, and our opinion is based solely on the reports of the other auditors. Our opinion is not qualified in respect of this matter.

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

Report on Other Legal and Regulatory Requirements

Further, we report that:

(i) 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;

(ii) In our opinion, proper books of account have been kept by the Party so far as appears from our examination of those books.

BHAWANI SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★ New Delhi

(iii) 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.

(iv) The Auditor's reports of the Auditors, who have independently audited the account of the State/District units, have been forwarded to us and the same have been considered by us in our report.

(v) 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 Bhawani Sharma & Co.
Chartered Accountants
Firm Registration Number:-314006E

BHAWANI SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★ New Delhi

CA Bhawani Shankar Sharma
(Partner)
M. No.- 051414
UDIN: 25051414BNQLVR5041

Place : New Delhi
Date : 29 SEP 2025

AAM AADMI PARTY

Registered office: 1, Pandit Ravi Shankar Shukla Lane, New Delhi - 110001

BALANCE SHEET AS AT 31st MARCH, 2025

	Note	(Amount in INR) As at 31.03.2025	(Amount in INR) As at 31.03.2024
SOURCES OF FUNDS			
Corpus Fund	1	171,118	171,118
General Fund	2	99,315,695	71,142,007
Long-term Provisions	3	1,563,940	1,459,594
Current Liabilities & Provisions	4	9,068,487	12,363,963
TOTAL		**110,119,240**	**85,136,682**
APPLICATION OF FUNDS			
Fixed Assets	5	13,659,574	14,420,147
Add: Addition during the year		1,546,694	2,902,018
Less: Deduction		1,499,565	9,089
Less: Depreciation		2,983,636	3,653,502
Written down value		10,723,067	13,659,574
Current Assets, Loans & Advances			
Cash & Cash Equivalents	6	90,015,240	57,124,337
Other Current Assets	7	3,934,744	3,750,731
Deposits & Advances	8	5,446,189	10,602,040
TOTAL		**110,119,240**	**85,136,682**
Significant Accounting Policies	16		
Notes on Accounts	17		

The accompanying notes are integral part of the financial Statements

As per our Report of even date
For Bhawani Sharma & Co.
Chartered Accountants
Firm Registration Number:-314006E

For and on behalf of the
Aam Aadmi Party

For AAM AADMI PARTY

For AAM AADMI PARTY

BHAWANI SHARMA & CO. New Delhi CHARTERED ACCOUNTANTS

National Treasurer

National Secretary

(Bhawani Shankar Sharma)
(Partner)
M.No.- 051414

Narain Dass Gupta
(National Treasurer)

Pankaj Kumar Gupta
(National Secretary)

UDIN: 25051414BNQLVR5041
Place : New Delhi
Date : 29 SEP 2025

AAM AADMI PARTY

Registered office: 1, Pandit Ravi Shankar Shukla Lane, New Delhi - 110001

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2025

	Note	(Amount in INR) For the year ended 31.03.2025	(Amount in INR) For the year ended 31.03.2024
INCOME			
Fees & Subscription	9	4,200	-
Donation & Contribution	10	392,241,861	221,390,530
Interest Income	11	566,626	5,380,628
Other Income		1,000	30,300
TOTAL		**392,813,687**	**226,801,458**
EXPENDITURE			
Election Expenditure	12	220,165,084	96,459,669
Public Interaction & General Party Propaganda Expenses	13	103,574,573	191,137,644
Employee Costs	14	8,211,043	7,178,565
Administrative & General Expenses	15	29,705,663	42,542,079
Depreciation		2,983,636	3,653,502
TOTAL		**364,639,999**	**340,971,459**
Balance being Surplus/(Deficit) transferred to General Fund		**28,173,688**	**(114,170,002)**
Significant Accounting Policies	16		
Notes on Accounts	17		

The accompanying notes are integral part of the financial Statements

As per our Report of even date
For Bhawani Sharma & Co.
Chartered Accountants
Firm Registration Number:-314006E

For and on behalf of the
Aam Aadmi Party

For AAM AADMI PARTY

For AAM AADMI PARTY

National Treasurer

National Secretary

(Bhawani Shankar Sharma)
(Partner)
M.No.- 051414

BHAWANI SHARMA & CO. New Delhi CHARTERED ACCOUNTANTS

Narain Dass Gupta
(National Treasurer)

Pankaj Kumar Gupta
(National Secretary)

UDIN: 25051414BNQLVR5041
Place : New Delhi
Date 29 SEP 2025

AAM AADMI PARTY

Registered office: 1, Pandit Ravi Shankar Shukla lane, New Delhi - 110 001

CASH FLOW STATEMENT FOR YEAR ENDED 31.03.2025

(AMOUNT IN INR)

PARTICULERS	AS AT 31ST MARCH 2025	AS AT 31ST MARCH 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus / (Deficit) for the year	28,173,688	(114,170,002)
Add :-Depreciation	2,983,636	3,653,502
Add :- Provision for Gratuity	104,346	394,793
Add :- Assets Written-off	-	-
Operating Surplus / (Deficit) before working Capital Changes	31,261,670	(110,121,707)
Increase / (Decrease) in current Liabilities	(3,295,476)	(15,083,921)
(Increase) / Decrease in Current Assets	(184,013)	(337,421)
(Increase) / Decrease in Loans & Advances	5,155,851	(2,004,382)
Net Cash flow from operating Activites (A)	32,938,032	(127,547,431)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchases of Fixed Assets / CWIP	(1,546,694)	(2,902,018)
Sale of Fixed Assets	1,499,565	9,089
Net Cash flow from Investing Activites (B)	(47,129)	(2,892,929)
CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Secured / unsecured Loan	-	-
Net Cash flow from Financing Activites (C)	-	-
Net increase / (Decrease) in Cash and Cash equivalents (A+B+C)	32,890,903	(130,440,360)
Cash and Cash equivalents at the beginning of the year	57,124,337	187,564,697
Cash and Cash equivalents at the end of the year	**90,015,241**	**57,124,337**
Components of Cash and Cash equivalents		
Cash in Hand	2,463,295	497,832
Balance with Banks :		
In Bank Accounts	24,887,998	31,533,676
In Fixed Deposits	62,663,947	25,092,829
Total Cash and Cash equivalents	**90,015,241**	**57,124,337**

As per our Report of even date
For Bhawani Sharma & Co.
Chartered Accountants
Firm Registration Number:-314006E

Bhawani Shankar Sharma
(Partner)
M.No.- 051414

BHAWANI SHARMA & CO. New Delhi CHARTERED ACCOUNTANTS

UDIN: 25051414BNQLVR5041
Place : New Delhi
Date : 29 SEP 2025

AAM AADMI PARTY

For AAM AADMI PARTY

National Treasurer
Narain Dass Gupta
(National Treasurer)

For and on behalf of the
Aam Aadmi Party

For AAM AADMI PARTY

National Secretary
Pankaj Kumar Gupta
(National Secretary)

AAM AADMI PARTY

Registered office: 1, Pandit Ravi Shankar Shukla Lane, New Delhi - 110001

NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2025

The previous years figures have been regrouped/reclassified wherever necessary to confirm to the current year presentation

	(Amount in INR) As at 31.03.2025	(Amount in INR) As at 31.03.2024
Note '1'		
Corpus Fund		
Opening Balance	171,118	171,118
Add: Addtion	-	-
Less: Deletion	-	-
Closing Balance	**171,118**	**171,118**
Note '2'		
General Fund		
Balance in the begining of the year	71,142,007	185,312,009
Add :Surplus/(Deficit) transferred from Income & Expenditure A/c	28,173,688	(114,170,002)
TOTAL	**99,315,695**	**71,142,007**
Note '3'		
Long-term Provisons		
Provision for Gratuity		
Balance at the beginning of the year	1,459,594	1,363,291
Add: Provision for the Year	104,346	394,793
Less: Gratuity Paid during the Year	-	(183,458)
Less: Transferred to current liabilities & Provisions	-	(115,032)
(Liability incurred towards Employees leaving office during the Financial Year and accordingly liability booked for the same under "Current liabilities & Provisions")		
TOTAL	**1,563,940**	**1,459,594**
Note '4'		
Current Liabilities & Provisions		
Current Liabilities		
Creditors for Expenses	1,035,919	6,443,199
Statutory Liabilities	133,794	644,934
Expenses Payable	7,469,488	4,908,301
Other Current Liabilities	243,030	252,497
Short term provision		
Value of Employee benefit	186,256	115,032
TOTAL	**9,068,487**	**12,363,963**
Note '6'		
Cash & Cash Equivalents		
Cash on hand	2,463,295	497,832
Balance with Banks		
With Scheduled Banks	24,887,998	31,533,676
Bank Deposits (with maturity of less than 12 months)	59,000,000	21,600,000
Bank Deposits (with more than 12 months maturity)	3,663,947	3,492,829
TOTAL	**90,015,241**	**57,124,337**

For AAM AADMI PARTY

National Treasurer

(National Treasurer)

AAM AADMI PARTY

For AAM AADMI PARTY

National Secretary

(National Secretary)

AAM AADMI PARTY

Registered office: 1, Pandit Ravi Shankar Shukla Lane, New Delhi - 110001

Note '5'

NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2025

FIXED ASSETS

(Amount in INR)

Description of Asset	WDV as on 01.04.24	Addition during the year		Deduction During the Year	Total	Depreciation		WDV as at 31.03.2025
		180 Days or More	Less then 180 Days			Rate	Amount	
Tangible Assets								
Plant & Machinery								
Computer & Peripherals								
Computers & Software	3,187,305	321,000	-	255,227	3,253,078	40%	1,299,673	1,953,405
Peripherals	368,060	197,500	543,254	26,980	1,081,834	40%	323,294	758,540
Total	3,555,365	518,500	543,254	282,207	4,334,912		1,622,967	2,711,945
Electronic Equipment & Electricals *	3,902,704	17,105	57,036	335,999	3,640,846	15%	541,848	3,098,998
Office Equipments	805,401	233,258	16,500	174,431	880,728	15%	130,872	749,856
Sound Systems	1,742,457	-	-	252,537	1,489,920	15%	223,489	1,266,431
Vehicles	2,977,891	-	-	409,341	2,568,550	15%	385,282	2,183,268
Total	9,428,453	250,363	73,536	1,172,308	8,580,044		1,281,491	7,298,553
Funniture , Fixture & Electrical Fittings								
Furniture & Fixture **	658,702	161,040	1	45,050	774,693	10%	77,473	697,220
(Cabinets,Almirah, Tables, Chairs & Partitions)								
Electrical Fittings	17,053	-	-	-	17,053	10%	1,705	15,348
Total	675,755	161,040	1	45,050	791,746		79,178	712,568
Grand Total	**13,659,574**	**929,903**	**616,791**	**1,499,565**	**13,706,703**	**-**	**2,983,636**	**10,723,067**
Previous Year	**14,420,147**	**518,934**	**2,383,084**	**9,089**	**17,313,076**	-	**3,653,502**	**13,659,574**

* & ** Includes Aircondition and Chairs received as donation in kind accounted at nominal value Rs.1/- each

For AAM AADMI PARTY

National Treasurer
(National Treasurer)

For AAM AADMI PARTY

National Secretary
(National Secretary)

AAM AADMI PARTY

Registered office: 1, Pandit Ravi Shankar Shukla Lane, New Delhi - 110001

NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2025

The previous years figures have been regrouped/reclassified wherever necessary to confirm to the current year presentation

	(Amount in INR) As at 31.03.2025	(Amount in INR) As at 31.03.2024
Note '7'		
Other Current Assets		
Interest Accrued on Fixed Deposit	482,565	399,966
TDS Receivable	101,415	485,416
Income Tax Refund Due	3,350,765	2,865,349
TOTAL	**3,934,744**	**3,750,731**
Note '8'		
Deposits & Advances		
Security Deposits	3,237,709	4,353,108
(Recoverable in cash or in kind or for value to be received)		
Advance to Suppliers	363,667	637,223
Prepaid Expenses	237,674	223,885
Receivable from Payment Gateway	484,162	2,559,563
Advances and Imprest	1,122,977	2,828,261
TOTAL	**5,446,189**	**10,602,040**

For AAM AADMI PARTY

National Treasurer

(National Treasurer)

AAM AADMI PARTY

For AAM AADMI PARTY

National Secretary

(National Secretary)

AAM AADMI PARTY

Registered office: 1, Pandit Ravi Shankar Shukla Lane, New Delhi - 110001

NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2025

The previous years figures have been regrouped/reclassified wherever necessary to confirm to the current year presentation

	(Amount in INR) For the year ended 31.03.2025	(Amount in INR) For the year ended 31.03.2024
Note '9'		
Fees & Subscription		
Membership Fee	4,200	-
TOTAL	**4,200**	**-**
Note '10'		
Donation & Contribution		
Individual Donors/Firms	224,027,293	89,040,530
Companies/Organisations	1,007,500	550,000
Institutions/Welfare Bodies	3,028,100	30,300,000
Others (Electoral Bonds/ Electoral Trust)	164,178,960	101,500,000
In Kind	8	-
TOTAL	**392,241,861**	**221,390,530**
Note '11'		
Interest Income		
Interest earned on FDR	516,205	4,217,532
Interest on Saving Bank Accounts	-	1,093,582
Interest on Security Deposits	627	6,503
Interest earned on Income Tax Refund	49,794	63,011
TOTAL	**566,626**	**5,380,628**
Note '12'		
Election Expenditure		
General Party Propaganda		
a) Printed Material, Like manifestos, pamphlets, poster, handbills etc	6,879,665	5,224,867
b) Electronic Media	51,122,787	20,474,820
c) Print Media	6,638,819	-
c) Making & Distribution of Video Films	-	-
d) Cut-out, Hoarding, Banners, flags, arches, gates etc.	40,560,400	3,784,549
e) Others		
i) Legal	855	-
ii) Survey	40,919,648	10,996,340
iii) Others	3,401,429	9,003,807
f) Travel Expenses of leaders & workers	32,622,079	21,347,451
g) Public Meetings & Rally	4,790,394	7,901,654
Expenditure for Candidates	33,229,008	17,726,181
TOTAL	**220,165,084**	**96,459,669**

For AAM AADMI PARTY

National Treasurer
(National Treasurer)

AAM AADMI PARTY

For AAM AADMI PARTY

National Secretary
(National Secretary)

AAM AADMI PARTY

Registered office: 1, Pandit Ravi Shankar Shukla Lane, New Delhi - 110001

NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2025

The previous years figures have been regrouped/reclassified wherever necessary to confirm to the current year presentation

	(Amount in INR) For the year ended 31.03.2025	(Amount in INR) For the year ended 31.03.2024
Note '13'		
Public Interaction & General Party Propaganda Expenses		
Printed & Publicity Material Expenses	12,204,505	31,105,083
Outdoor Campaign Expenses	40,782,872	11,925,743
Electronic & Print Media Expenses	26,938,657	10,196,613
Public Meeting/Rally Expenses	1,968,801	33,739,959
Campaigning Worker Expenses	1,539,269	13,983,694
Travelling Expenses on Campaign	617,336	15,472,784
Campaign Managment & Survey Expenses	19,523,133	74,713,768
TOTAL	**103,574,573**	**191,137,644**
Note '14'		
Employee Costs		
Salaries and Emoluments	8,035,473	6,783,772
Provision for Gratuity	175,570	394,793
TOTAL	**8,211,043**	**7,178,565**
Note '15'		
Administrative & General Expenses		
Rent, Rates & Taxes	5,650,912	7,885,305
Telephone, Internet & Postage	3,394,356	4,556,092
Printing & Stationery	293,347	351,673
Books & Periodicals	79,661	86,560
Electricity Expenses	1,517,604	1,976,928
Travelling & Conveyance Expenses	4,031,533	7,886,773
Photocopy Expenses	1,399	14,760
Meeting Expenses	2,824,214	720,417
Machine Hiring Charges	34,692	90,034
Bank Charges	16,511	4,327
Commission To Payment Gateway	701,847	345,736
Office Maintenance Expenses	721,306	1,263,562
Office Pantry Expenses	1,712,405	3,069,309
Fixed Assets write off	235,065	9,089
Software Expenses	149,072	122,722
Security Services	758,596	657,627
Auditor's Remuneration	265,971	234,641
Interest on Govt. Dues	15,543	72,645
Consultancy Charges	3,789,278	6,897,599
Reversal of Interest	5,451	-
Legal & Professional Charges	2,247,730	4,399,890
Repair & Maintenance	1,259,648	1,890,922
Misc. & General Expenses	(478)	5,468
TOTAL	**29,705,663**	**42,542,079**

For AAM AADMI PARTY

National Treasurer
(National Treasurer)

AAM AADMI PARTY

For AAM AADMI PARTY

National Secretary
(National Secretary)

AAM AADMI PARTY
Registered Office: 1, Pandit Ravi Shankar Shukla lane, New Delhi 110001

NOTE - "16"

Background of the Party

Aam Aadmi Party is a political party registered under the Representation of the People Act, 1951, with effect from 21st March, 2013 bearing registration no. 56/145/2012/PPS-I.

SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Convention

The Financial Statements are prepared in accordance with the generally accepted accounting principles in India and in compliance with the accounting standards and Guidance Note issued by the Institute of Chartered Accountants of India to the extent applicable. The financial statements have been prepared under historical cost convention on accrual basis of accounting. The accounting policies have been consistently applied by the party and are consistent with those used in the previous year.

2. Use of Estimates

The preparation of financial statement in conformity with generally accepted accounting principles required management to make estimates and assumptions that affects the reported amount of asset and liabilities and disclosures at the date of the financial Statements. Although these estimates are based upon management's best knowledge of current events and action, actual results could differ from these estimates.

3. Accounting of Income

The party recognizes its receipts from voluntary donations whether general or specific on receipt basis while all income/expenditure are recognized on accrual basis.

4. 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. Assets acquired during the year costing Rs. 5000/- are not treated as assets and expense out during the year.
Further, assets received as donation in kind have been recorded in the relevant asset category in the Balance Sheet at a nominal value.

5. Depreciation/Amortization

Depreciation is provided on the written down value method over the estimated useful life of the assets as per rate of depreciation provided by Income Tax Act.

AAM AADMI PARTY

6. Investments

Investments have been classified into current investments and are carried in the financial statements at the lower of cost and fair value determined either on an individual investment basis or by category of investment, but not on an overall (or Global) basis. Investment Classified Long term investments are carried at cost in the Balance Sheet. However provision for diminution shall be made to recognize a decline, other than temporary, in the value of investment, such reduction being determined and made for each investment individually"

7. Recognition for Impairment of Assets

The party recognizes impairment losses in the year in which the assets are identified as impaired. Impairment 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.

8. 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.

9. Employees Benefits

Short term employees benefits comprises of employee cost such as salary are accrued in the year in which the associated service are rendered. Gratuity has been provided for in accordance with the payment of Gratuity Act based based on independent actuarial valuation.

10. Cash Flow Statement

Cash Flow Statement is prepared as per indirect method as referred to in AS-3 "Cash Flow Statement".

As per Our Report of even date
For Bhawani Sharma & Co.
Chartered Accountants
Firm Registration Number: 314006E

For and on behalf of the
AAM AADMI PARTY

For AAM AADMI PARTY

For AAM AADMI PARTY

Bhawani Shankar Sharma
(Partner)
M. No.-051414

BHAWANI SHARMA & CO. * CHARTERED ACCOUNTANTS * New Delhi

National Treasurer
Narain Dass Gupta
(National Treasurer)

National Secretary
Pankaj Kumar Gupta
(National Secretary)

UDIN: 25051414BNQLVR5041
Place : New Delhi
Date : 29 SEP 2025

AAM AADMI PARTY
Registered Office: 1, Pandit Ravi Shankar Shukla lane, New Delhi 110001

NOTE-"17"
Notes on Accounts

1. The Party received Donation in kind also from various persons. Some volunteers have provided vehicles for Party use. The repair, maintenance & running expenses of these vehicles are borne by the Party. It shall always be indebted to its members and volunteers for the selfless services provided by them. Their services are invaluable and cannot be quantified in monetary terms.

2. The Party has maintained complete record of donations for the amounts above Rs. 20,000/- in compliance with relevant provisions of the Income Tax Act 1961.

3. **Employee Benefits**

Employee benefits liabilities have been met through Defined Benefit Plans as per actuarial valuation. Relevant disclosure are given hereunder :-

Amount recognised towards the Party's contribution to various funds consists of:

	(Amount in INR) For the year ended 31.03.2025	(Amount in INR) For the year ended 31.03.2024
a) **Defined benefit plans** Gratuity: The disclosures as envisaged in AS 15 "Employee Benefits" are as follows:		
i) **Present value of Defined Benefit Obligation**		
Balance at the beginning of the Year	15,74,626.00	13,63,291.00
Current service cost	1,55,960.00	1,53,471.00
Interest cost	1,08,964.00	88,628.00
Actuarial gains	(89,354.00)	1,52,694.00
Benefits paid	-	1,83,458.00
Balance at the end of the year	17,50,196.00	15,74,626.00
ii) **Assets and liabilities to be recognised in the Balance Sheet**		
Present value of Defined Benefit Obligation	-	-
Less: Fair value of plan assets	-	-
Amounts recognised as liability	17,50,196.00	15,74,626.00
Recognised under:		

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Long-term provision (refer Note 3)	15,63,940.00	14,59,594.00
Short-term provision (refer Note 4)	1,86,256.00	1,15,032.00
Total	17,50,196.00	15,74,626.00

iii) Expense recognised in the Statement of Profit and Loss

Current service cost	1,55,960.00	1,53,471.00
Interest cost	1,08,964.00	88,627.00
Expected return on plan asset	-	-
Actuarial gains	(89,354.00)	1,52,694.00
Total Expense	1,75,570.00	3,94,793.00

iv) Principal actuarial assumptions

Discount rate	6.92%	6.97%
Salary growth rate	6.00%	6.00%
Retirement Age	60	60
Attrition rate	1%	1%
Remaining Working Life	18 Years	19 Years
Mortality rate	IIAM (2012-2015) ULTIMATE	IIAM (2012-2015) ULTIMATE

a. The discount rate is based on the prevailing market yields of Indian government securities as at the balance sheet date for the estimated term of the obligations.

b. The salary escalation rate is based on estimates of salary increases, which take into account inflation, promotion, and other relevant factors such as supply and demand in the employment market.

4. Payment to Central Auditors

Name of the Auditor	Nature of Payment	Amount (in Rs.)		
		Fee	GST	Total (Rs.)
Bhawani Sharma & Co.	Statutory Audit Fees	17.80	3.20	21/-

5. A demand of Rs. 2,88,42,400/- for the Assessment year 2019-20, Rs. 30,67,88,403/- for the Assessment Year 2015-16 and Rs. 19,19,24,830/- for the Assessment Year 2014-15 was raised against the Party by the Income Tax Department and interest accrued on the same is Rs. 14,42,120/-, Rs. 30,05,06,612 and Rs. 15,86,98,315.00 respectively. The Party has filed an appeal before the Appellate Authority which is pending for disposal.

Further, there is a demand of Rs. 1,82,443.50 accumulated over years towards the interest and short deduction of TDS.

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6. Previous year's figures have been regrouped as necessary to confirm to the current year's figures.

As per Our Report of even date
For Bhawani Sharma & Co.
Chartered Accountants
Firm Registration Number: 314006E

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AAM AADMI PARTY

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National Treasurer

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