



## AJEET KUMAR & COMPANY

Shop No. PVT No. 261, Plot No. 170,  
2nd Floor, Shiva Market, Pitampura  
New Delhi, Delhi - 110064  
Email Id: caajeet\_singh@yahoo.in  
Mob. No. 9968368417

### INDEPENDENT AUDITOR'S REPORT

To  
The President  
**UNIVERSAL FAMILY PARTY**

#### Opinion

We have audited the accompanying financial statements of UNIVERSAL FAMILY PARTY which comprise the Balance Sheet as at March 31, 2025, the statement of Income and expenditure, receipt and Payment account for the year ended on March 31, 2025, the cash flow statement for the year ended on that date and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements 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:

- a) in the case of the Balance Sheet, of the state of affairs of the Party as at March 31, 2025;
- b) in the case of the statement of Income and expenditure account, of the surplus/deficit for the year ended on that date and
- c) in the case of statement of cash flows, of the cash flow for the year ended on that date.

#### **Basis for Opinion**

We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with ICAP'S Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unqualified opinion.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Party in accordance with the Accounting Standards. 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.

#### **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 comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal 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 management, as well as evaluating the overall presentation of the financial statements.

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

### Report on Other Legal and Regulatory Requirements

We report that:

- 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, the statement profit & loss and cash flow statement dealt with by this Report is in agreement with the books of account.
- d) In our opinion the Balance Sheet, the Income and expenditure account and the statement of cash flows comply with the Accounting Standards to the extent applicable.

**For Ajeet Kumar & Company**

**Chartered Accountants**

**FRN:029860N**



**AJEET KUMAR**  
**(Proprietor)**

**M. No. 539224**

**Place: New Delhi**

**Date: 09/12/2025**

# UNIVERSAL FAMILY PARTY

## Balance Sheet As on 31<sup>st</sup> March 2025

LIABILITIES		AMOUNT	AMOUNT	Amount In Rs.	
		AMOUNT	AMOUNT	AMOUNT	AMOUNT
<b>General Fund</b>					
Add: Surplus During the Year	7413.56	7413.56			
<b>Current Liabilities &amp; Provisions</b>					
Other Expenses Payable	5005.00	5005.00			
<b>TOTAL</b>			<b>12418.56</b>	<b>TOTAL</b>	<b>12418.56</b>

As Per Audit Report Attached.

**For AJEET KUMAR & COMPANY**

Chartered Accountants

FRN: 029860N

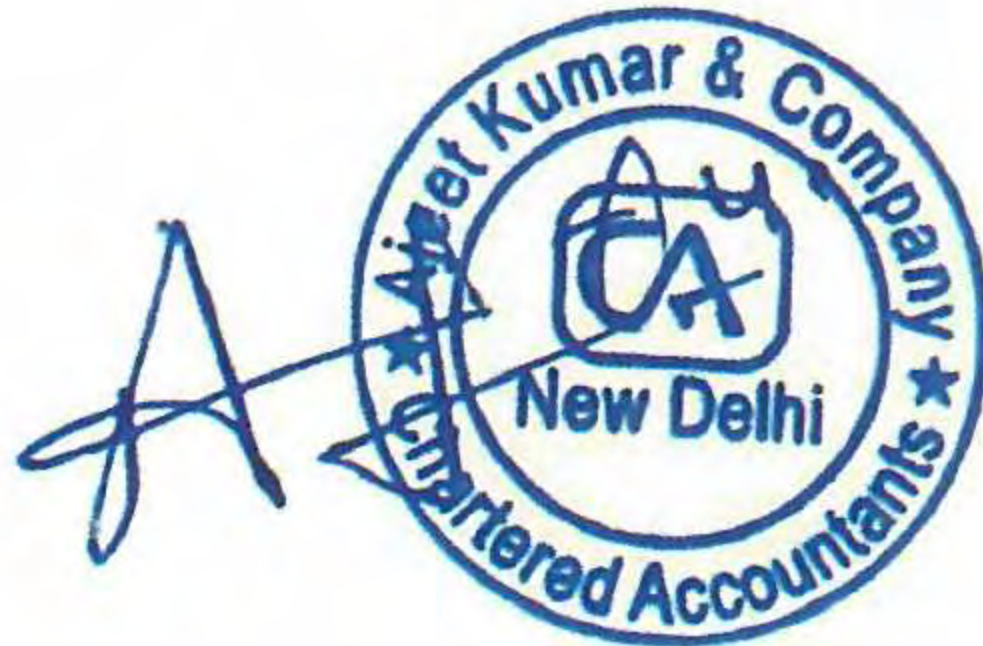
**AJEET KUMAR**

(Proprietor)

M.No.539224

Place: New Delhi

Date:09/12/2025



For UNIVERSAL FAMILY PARTY

President

*President  
Universal Family Party  
Teohungkhok*

# UNIVERSAL FAMILY PARTY

## Income & Expenditure Account For The Year Ended 31<sup>st</sup> March 2025

EXPENDITURE	AMOUNT	INCOME	Amount In Rs. AMOUNT
<b>Other Expenses</b>		Donation & Contribution.	13000.00
Bank Charge	586.44	<b>Other Receipts</b>	
Audit Fee	5000.00	Interest Income	
Surplus for the year (Transferred to Balance Sheet)	7413.56		
<b>TOTAL</b>	<b>13000.00</b>	<b>TOTAL</b>	<b>13000.00</b>

As Per Audit Report Attached.

**For AJEET KUMAR & COMPANY**  
Chartered Accountants  
FRN: 029860N



**AJEET KUMAR**  
(Proprietor)  
M.No.539224  
Place: New Delhi  
Date:09/12/2025

For UNIVERSAL FAMILY PARTY

President  
*President*  
*Universal Family Party*  
*Tuohungkhok*

# UNIVERSAL FAMILY PARTY

## Receipt & Payments Account For The Year Ended 31<sup>st</sup> March 2025

			Amount In Rs.
RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance	8005.00	By	
To Member Fund (Contributed by Founder/Members)	0.00	Bank Charge	586.44
To Donation & Subscription etc.	13000.00	Audit Fee	5000.00
		Closing Balance	
		Cash At Bank(A/cNo.42890665286)	12418.56
		Cash In Hand	0.00
<b>TOTAL</b>	<b>18005.00</b>	<b>TOTAL</b>	<b>18005.00</b>

As Per Audit Report Attached.

**For AJEET KUMAR & COMPANY**

Chartered Accountants

FRN: 029860N



**AJEETKUMAR**

(Proprietor)

M.No.539224

Place: New Delhi

Date: 09/12/2025

For UNIVERSAL FAMILY PARTY

**President**

*President  
Universal Family Party  
Taohungkhok*

**FINANCIAL STATEMENTS**  
**FOR THE YEAR 2024-2025**  
**OF**  
**UNIVERSAL FAMILY PARTY**

**TAOBUNGKHOK AWANG  
LEIKAI,TAOBUNGKHOK,  
IMPHAL WEST,MANIPUR**



**PREPARED BY**  
**DHEERAJ PODDAR & ASSOCIATES**

**Chartered Accountants**

**Behind PWD Colony,**

**East Chowkidinghee, Sashan Para**

**Ph: 09864549387**

**E-mail-dheerajpoddar2010@gmail.com**

**DIBRUGARH, ASSAM**



**DHEERAJ PODDAR & ASSOCIATES**  
CHARTERED ACCOUNTANTS

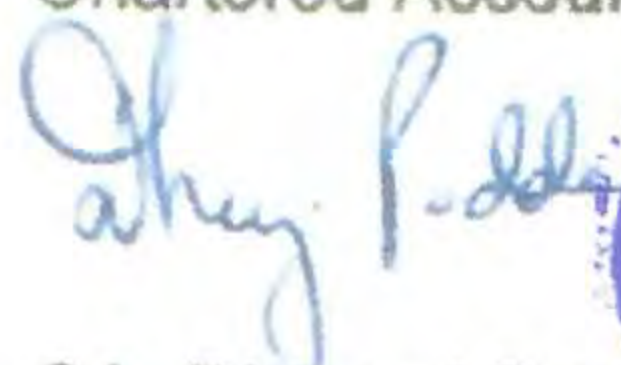
BACK SIDE OF PWD COLONY,  
EAST CHOWKIDINGHEE, SASHAN PARA,  
DIBRUGARH, ASSAM, 786001  
Dial : +91-9864549387 / 9706646204  
Email: [dheerajpoddar2010@gmail.com](mailto:dheerajpoddar2010@gmail.com)

On the basis of the accounting records and other information and explanations provided to us by the management, we have compiled, the balance sheet of **UNIVERSAL FAMILY PARTY, TAOBUNGKHOK AWANG LEIKAI, TAOBUNGKHOK, IMPHAL WEST, MANIPUR** as at March 31, 2025 and the related income and expenditure account and receipts and payment account for the period then ended. The management of is responsible for:-

- (a) Completeness and accuracy of the underlying data and complete disclosure of all material and relevant information to the accountant.
- (b) Maintaining adequate accounting and other records and internal controls and selecting and applying appropriate accounting policies;
- (c) Preparation and presentation of financial statements in accordance with the applicable laws and regulations, if any.
- (d) Establishing controls to safeguard the assets of the entity and preventing and detecting frauds or other irregularities.
- (e) Establishing controls for ensuring that the activities of the entity are carried out in accordance with the applicable laws and regulations and preventing and detecting any non compliance.

The compilation engagement was carried out by us in accordance with the Standard on Related Services (SRS) 4410 , "Engagements to Compile Financial Information", issued by the Institute of Chartered Accountants of India. The balance sheet and the income and expenditure account and receipts and payment account is in agreement with the books of account.

**For, Dheeraj Poddar & Associates**  
Chartered Accountants



**CA. Dheeraj Poddar**  
Proprietor  
Mem. No. 307690  
Firm Reg. No. 329126E



Place: Dibrugarh  
Date: 08/12/2025

# UNIVERSAL FAMILY PARTY

(Regd. No. 56/257/2022-2024/PPS-1 under Section 29A of The Representation of Peoples Act 1951)  
Taobungkhok Awang Leikai, Taobungkhok, Imphal West, Manipur

## BALANCE SHEET AS AT 31ST MARCH 2025

Liabilities:	Amount (Rs)	Assets:	Amount (Rs)
<b>Capital Fund:</b>		<b>Fixed Assets</b>	
Opening Balance:	-	(As per Schedule "G")	23,055.00
Add; Surplus during the Yr.	35,825.56		
		<b>Current Assets</b>	
		<b>Closing Balance</b>	
		Cash in Hand	352.00
		(As Certified by the Management)	
		Cash with SBI Tera Bazar A/c 5286	12,418.56
<b>Total</b>	<b>35,825.56</b>	<b>Total</b>	<b>35,825.56</b>

IN TERMS OF OUR REPORT OF EVEN DATE  
For, DHEERAJ PODDAR & ASSOCIATES

Chartered Accountants  
FRN 329126E

*Dheeraj Poddar*



CA Dheeraj Poddar

Proprietor

Mem. No. 307690

UDIN:- 25307690BMJKIO1783

President

*AB Senles*  
10/12/25

Place: Imphal

Date 08/12/2025

President

Universal Family Party  
Taobungkhok

**UNIVERSAL FAMILY PARTY**

(Regd. No. 56/257/2022-2024/PPS-1 under Section 29A of The Representation of Peoples Act 1951)

**Taobungkhok Awang Leikai, Taobungkhok, Imphal West, Manipur****Income and Expenditure Account for the Year Ended At 31st March 2025**

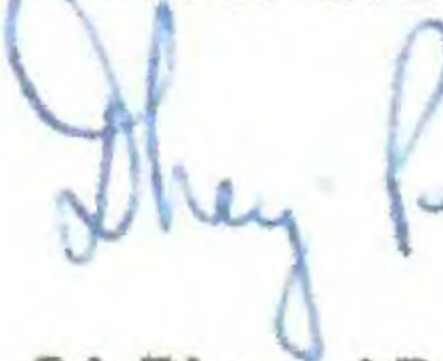
<b>Expenditure:</b>	<b>Amount</b>	<b>Income:</b>	<b>Amount</b>
	<b>(Rs)</b>		<b>(Rs)</b>
<b>By Administrative Expenses</b>		<b>To, General Receipt:</b>	
" Rent for the Office	6,000.00	" Subscription by Founder Member	13,000.00
" Printing & Stationery	1,282.00	" Contribution by Founder Member	72,000.00
" Travelling & Conveyancy	2,913.00	" Sale of Scrap newspapers	821.00
" Water & Electricity	1,812.00		
" Meeting Expenses	3,681.00		
" Communication Expenses	2,161.00		
" Postage & Courier Charges	1,721.00		
" Papers & Perodicals	1,766.00		
" Tea & Snacks, Refreshment	1,548.00		
" Bank Charges	586.44		
" Misc Adm Expenses	1,811.00		
<b>By Programme Expenses</b>			
" Observation of Indepence Day	3,905.00		
" Celeberation of Gandhi Jayenti	2,955.00		
" Celeberation of Children Day	3,587.00		
" Political Awareness Campaign	4,985.00		
" Membership Drive	2,657.00		
" Celeberation of Republic Day	3,595.00		
<b>By Depreciation</b>	3,030.00		
<b>By</b>	35,825.56		
<b>Excess of Income Over Expenditures</b>			
<b>Total:</b>	<b>85,821.00</b>	<b>Total:</b>	<b>85,821.00</b>

IN TERMS OF OUR REPORT OF EVEN DATE

For, **DHEERAJ PODDAR & ASSOCIATES**

Chartered Accountants

ERN 329126E

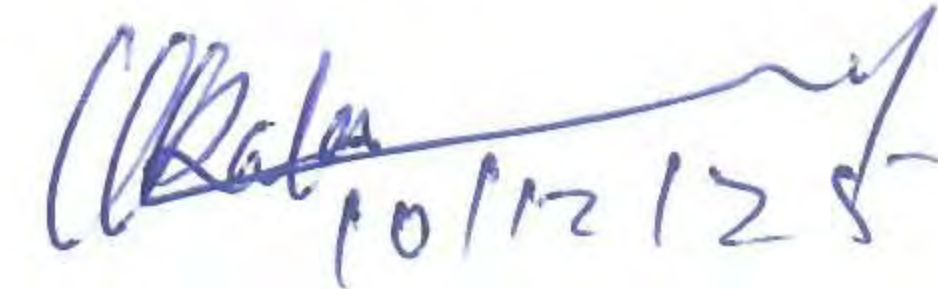
**CA Dheeraj Poddar**

Proprietor

Mem. No. 307690

UDIN:- 25307690BMJKIO1783

President



Place: Dibrugarh

Date 08/12/2025

President

**Universal Family Party**  
**Taobungkhok**

# UNIVERSAL FAMILY PARTY

(Regd. No. 56/257/2022-2024/PPS-1 under Section 29A of The Representation of Peoples Act 1951)  
Taobungkhok Awang Leikai, Taobungkhok, Imphal West, Manipur

## Receipts and Payments Account for the Period from 1st April 2024 to 31st March 2025

Receipts	Amount (Rs)	Payments	Amount (Rs)
<b>To, Opening Balance:</b>		<b>By Administrative Expenses</b>	
" Cash in Hand		" Rent for the Office	6,000.00
<b>To, General Receipt:</b>		" Printing & Stationery	1,282.00
" Subscription by Founder Member	13,000.00	" Travelling & Conveyancy	2,913.00
" Contribution by Founder Member	72,000.00	" Water & Electricity	1,812.00
" Sale of Scrap newspapers	821.00	" Meeting Expenses	3,681.00
"		" Communication Expenses	2,161.00
"		" Postage & Courier Charges	1,721.00
"		" Papers & Periodicals	1,766.00
"		" Tea & Snacks, Refreshment	1,548.00
"		" Bank Charges	586.44
"		" Misc Adm Expenses	1,811.00
		<b>By Programme Expenses</b>	
		" Observation of Independence Day	3,905.00
		" Celebration of Gandhi Jayanti	2,955.00
		" Celebration of Children Day	3,587.00
		" Political Awareness Campaign	4,985.00
		" Membership Drive	2,657.00
		" Celebration of Republic Day	3,595.00
		<b>By Capital Expenditures</b>	
		Furniture & Fixture	17,650.00
		Office Equipment	3,580.00
		Misc Assets	4,855.00
		<b>By Closing Balance</b>	
		" Cash in Hand	352.00
		(As Certified by the Management)	
		Cash with SBI Tera Bazar A/c 5286	12,418.56
<b>Total:</b>	<b>85,821.00</b>	<b>Total:</b>	<b>85,821.00</b>

IN TERMS OF OUR REPORT OF EVEN DATE  
For, DHEERAJ PODDAR & ASSOCIATES

Chartered Accountants

FRN 329126E






CA Dheeraj Poddar

Proprietor

Mem. No. 307690

UDIN - 25307690BMJKIO1783

President

  
10/12/25

Place: Dibrugarh

Date 08/12/2025

President

Universal Family Party  
Taobungkhok

**UNIVERSAL FAMILY PARTY**  
 (Regd. No. 56/257/2022-2024/PPS-1 under Section 29A of The Representation of Peoples Act 1951)  
**Taobungkhok Awang Leikai, Taobungkhok, Imphal West, Manipur**

**Schedule Annexed Thereto And Forming Part of Balance Sheet As At 31st March, 2025**  
**And Receipts & Payments Account And Income & Expenditure Account For The Year Ended On That Date.**

**Schedule "G" FIXED ASSETS**

Sl.No	Particulars	Book Value as on 01/04/2024	Addition during the Year	Sales/Dis carded during the Year	Total	Depreciation		Net Book Value as on 31/3/2025
						Rate	Amount	
1	Furniture & Fixture		17,650.00		17,650.00	10%	1,765.00	15,885.00
2	Office Equipment		3,580.00		3,580.00	15%	537.00	3,043.00
3	Misc Assets		4,855.00		4,855.00	15%	728.00	4,127.00
	<b>Total</b>	-	<b>26,085.00</b>		<b>26,085.00</b>		<b>3,030.00</b>	<b>23,055.00</b>





**DHEERAJ PODDAR & ASSOCIATES**  
CHARTERED ACCOUNTANTS

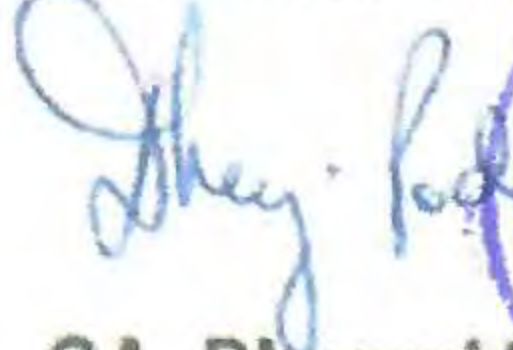

BACK SIDE OF PWD COLONY,  
EAST CHOWKIDINGHEE, SASHAN PARA,  
DIBRUGARH, ASSAM, 786001  
Dial : +91-9864549387 / 9706646204  
Email: [dheerajpoddar2010@gmail.com](mailto:dheerajpoddar2010@gmail.com)

### ACCOUNTING POLICIES AND NOTES ON ACCOUNT

1. Significant Accounting Policies.

- a) The method of accounting employed by the concern is based on receipt basis.
- b) The receipts has been taken from the receipt register as maintained and produced before us.
- c) All payments have been taken from the vouchers produced before us.
- d) Fixed Assets are stated at cost less depreciation and the cost includes all the expenditures, which are incurred in respect of assets upto the acquisition of the assets.
- e) The depreciation on Fixed Assets have been provided on WDV method. No Depreciation has been charged on the assets of personal use for the organization.
- f) We have examined on test basis, evidences supporting the amounts and disclosure in the financial statements.
- g) Cash in hand & Bank has been taken valued & certified by Management and are subjected to reconciliation and confirmation.

For, Dheeraj Poddar & Associates  
Chartered Accountants

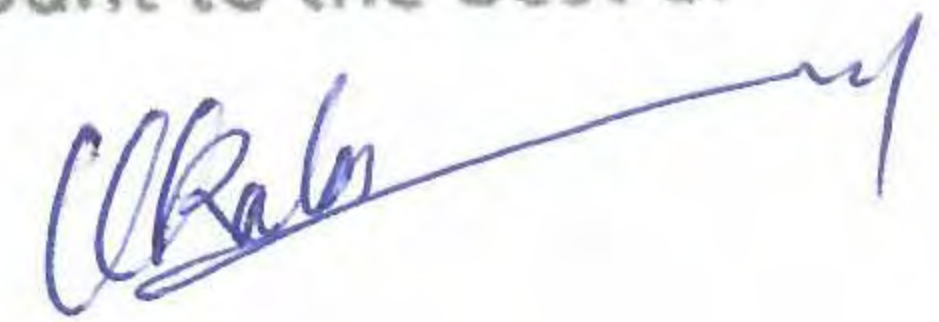
CA. Dheeraj Poddar  
Proprietor  
Mem. No. 307690  
Firm Reg. No. 329126E

Place: Dibrugarh  
Date: 08/12/2025

**PART-D**  
**Verification**

I, Shri Nagasepam Nilakanta Singh do hereby verify and declare that the account of election expenditure as furnished in the statement of election expenditure (Part A, B, C ) include all items of election expenditure incurred/authorized by the political party { Party Central Headquarters/State unit (including District level & Local Units) } in connection with general elections/ bye elections to the Lok Sabha/.....State Assembly and nothing has been concealed or withheld/suppressed there from, and

That the said statements of election expenditure, are true and correct account to the best of my knowledge and belief and no materials fact has been concealed.



Nagasepam Nilakanta Singh  
*President*  
*Universal Family Party*  
*Taobungkhok*

Date: 10/12/25

Signature and seal of President or Authorized Person

Counter signed by



Nagasepam Nilakanta Singh  
*President*  
*Universal Family Party*  
*Taobungkhok*


Signature of the party President

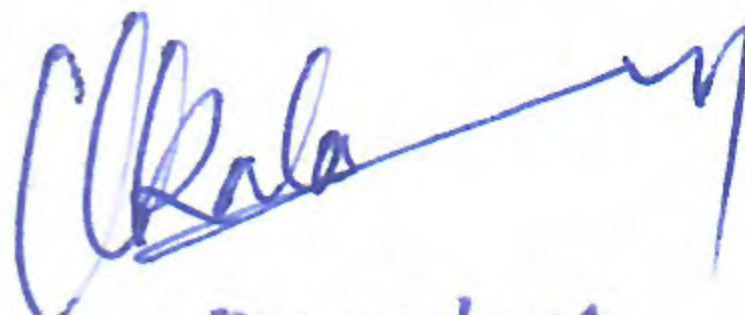
Certified by the Auditor




The seal is circular with the text "DHARMA ASSOCIATES" around the top edge and "Chartered Accountants" around the bottom edge. In the center, it says "FRN NO 325126E".

Signature and seal of the Auditor

<b>INDIAN INCOME TAX UPDATED RETURN ACKNOWLEDGEMENT</b>		Assessment Year 2025-26	
[Where the data of the Updated 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)			
PAN	AADAU5898C		
Name	UNIVERSAL FAMILY PARTY		
Address	TAOBUNGKHOK AWANG LEIKAI,TAOBUNGKHOK, , CRPF Camp Langjing S.O, Taobungkhok, 20-20-Manipur, IMPHAL WEST,IMPHAL WEST, 91-91-INDIA, 795113		
Status	AOP/BOI	Form Number	ITR 5
Filed u/s	139(8A)-Updated Return	e-Filing Acknowledgement Number	203215580070126
<b>Taxable Income and Tax details</b>	Current Year business loss, if any	1	0
	Total Income as per Updated return	1A	7,410
	Total Income as per earlier return	2	0
	Book Profit under MAT, where applicable as per Updated Return	3	0
	Adjusted Total Income under AMT, where applicable as per Updated Return	4	0
	Amount payable (+) / Refundable (-) as per Updated return	5	(+) 4,030
	Additional income-tax liability on updated income	6	0
	Net amount payable	7	2,890
	Tax paid u/s 140B	8	0
	Tax due	9	0
Updated Income Tax Return submitted electronically on <u>07-Jan-2026 13:28:35</u> from IP address <u>115.246.169.125</u> and verified by <u>NGASEPAM NILAKANTA SINGH</u> having PAN <u>DFXPS1016B</u> on <u>07-Jan-2026</u> using paper ITR-Verification Form /Electronic Verification Code <u>8FUHF9VUNI</u> generated through <u>Aadhaar OTP</u> mode			
System Generated Barcode/QR Code	 <b>AADAU5898C0520321558007012612ef44cb0e62f69dea7e187c0b1f58fa3b82374f</b>		
<b><u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u></b>			

  
**President**  
**Universal Family Party**  
**Taobungkhok**

  
**Secretary**  
**Universal Family Party**  
**Taobungkhok**