JAMMU AND KASHMIR PEOPLES
DEMOCRATIC FRONT (SECULAR)
جموں وکشمیر پیپلز ڈیموکریٹک فرنٹ (سیکولر)
Central Office: Ward No. 2, Old Gagribal Nehru Park,
Boulvard Road, Srinagar-190001(J&K)
Cell: +91-9419000895 | +91-7006322319
Email: jkpdf895@gmail.com | hakeemyaseen2019@gmail.com
President
Hakeem Mohammad Yaseen Shah

Ref. No.: JKPDF/HO/02-2026 Dated: 13-02-2026

The Additional Secretary
O/o Chief Electoral Officer
UT of Jammu & Kashmir
Nirvachan Bhawan, Rail Head Complex
Jammu

Subject: Submission of Financial Reports – Annual Audit Accounts – reg.

Sir,

Kindly refer to your letter No.CEO-PUBORUPP/4/2025-1/2043-44 dated 11-02-2026 regarding submission of Annual Audited Accounts for the year 2024–25.

In this connection, please find enclosed herewith the Receipts & Payments Accounts for the year ending 31-03-2025, as required vide your above-mentioned letter, for completion of Annexure-B and Annexure-B1 for onward submission to the Election Commission of India.

It is requested that the same may kindly be acknowledged and taken on record.

Yours faithfully,

President.

Jammu and Kashmir Peoples Democratic Front (Secular)

President
J&K People's Democratic Front Secular

H EA(M)
21/2/2026

19-02-2026
Date
Encl.

BASHIR & ASSOCIATES
CHARTERED ACCOUNTANTS

2nd Floor Aksa Mall
Opposite Exibition Ground
I. G. Road Srinagar Kashmir

INDEPENDENT AUDITOR'S REPORT

To
The President
JK PDF (Secular)
Central Office: Ward No.2
Old Gagribal Nehru Parak
Boulvard Road Srinagar -190001 (J&K)

Report on the Financial Statements

*We have audited the accompanying financial statements of **JK PDF (Secular)** ("the Party"), which comprise the Balance Sheet as at 31 March 2025, the Income & Expenditure Account for the year ended on that date and a summary of the 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 aforesaid financial statements 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 31 March, 2025 and of its financial performance for the year ended on that date;

Management's Responsibility for the Financial Statements

The Origination/Society's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society/Organization in accordance with the Indian Accounting Standards and in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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 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 Society's/organization preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the

BASHIR & ASSOCIATES SRINAGAR CHARTERED ACCOUNTANT

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effectiveness of the Society's/organization internal control. 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.

Opinion.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 organization as at 31st March 2025;

b) In the case of the Statement of Income and Expenditure, of the Surplus of the organization for the year ended on that date.

Report on Other Legal and Regulatory Requirements.

Further, we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of out audit.

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

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

d) In our opinion, the Balance Sheet and the Statement of Income and Expenditure, comply with Accounting Standards, notified the Institute of Chartered Accountants of India, in so far it applies to the Society/Organization.

President

Accountant

Place: - Srinagar
Date: - 3/2/2026
UDIN- 26099743ERDBYU7077

For Bashir & Associates
Chartered Accountants
F.RG.NO.034267N

BASHIR & ASSOCIATES SRINAGAR CHARTERED ACCOUNTANT

Bashir Ahmad Lone (FCA)
M.No.099743

JK PDF (SECULAR)

CENTRAL OFFICE: WARD NO.2 OLD GAGRIBAL NEHRU PARAK BOULVARD ROAD SRINAGAR -190001 (J&K)

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

Particulars	As at 31st March 2025 Amount (Rs)	As at 31st March 2024 Amount (Rs)
INCOME		
Fee & Subscriptions	-	-
Grants/Donations/Contributions	1,816,285.00	-
Collection by issuing Coupons/Sale of Publication	-	-
Other Income	-	-
Total	**1,816,285.00**	-
EXPENDITURE		
Election/Public Meeting Expenses	382,335.00	-
Employee Costs	-	-
Vehicle for Companying & Fuel	1,409,900.00	-
Professional Fee	-	-
Finance Costs	-	-
Depreciation & Amortization	-	-
Other Expenses (Refreshment)	14,050.00	-
Total	**1,806,285.00**	-
Balance being surplus (deficit) carried. To general account	10,000.00	
Significant Accounting Policies Contingent Liabilities and Notes on Accounts		

President Hakeem Mohd. Yaseen Shah President J&K People's Democratic Front Secular **Accountant**

Place-Srinagar
Date- 3/2/2026

As per our report of even date.

BASHIR & ASSOCIATES SRINAGAR CHARTERED ACCOUNTANT

JK PDF (SECULAR)
CENTRAL OFFICE: WARD NO.2 OLD GAGRIBAL NEHRU PARAK BOULVARD ROAD SRINAGAR -190001 (J&K)

BALANCE SHEET AS AT 31ST MARCH 2025

Particulars	As at 31st March 2025 Amount (Rs)	As at 31st March 2024 Amount (Rs)
SOURCES OF FUNDS		
Corpus Fund	-	-
General Fund		
Opening Balance	70,252.20	-
Transfers during the year	10,000.00	-
Earmarked Funds	-	-
Current Liabilities & Provisions	-	-
Total	**80,252.20**	-
APPLICATIONS OF FUNDS		
Fixed Assets	-	-
Investments	-	-
Current Assets (Cash at BaNK)	70,252.20	-
Loans & Advances (Security Deposits)	10,000.00	-
Total	**80,252.20**	-

President Hakeem Mohd. Yaseen Shah President J.K People's Democratic Front Secular

Accountant

Place-Srinagar
Date- 03/07/2026

As per our report of even date.

BASHIR & ASSOCIATES CHARTERED ACCOUNTANT SRINAGAR

JK PDF (SECULAR)

CENTRAL OFFICE: WARD NO.2 OLD GAGRIBAL NEHRU PARAK BOULVARD ROAD SRINAGAR -190001 (J&K)

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

Particulars	As at 31st March 2025 Amount (Rs)	As at 31st March 2024 Amount (Rs)
Receipts		
Opening Balance		
Cash at Bank	70,252.20	-
Fee & Subscriptions	-	-
Grants/Donations/Contributions	1,816,285.00	-
Collection by issuing Coupons/Sale of Publication	-	-
Other Income	-	-
Total	**1,886,537.20**	-
Payments		
Election/Public Meeting Expenses	382,335.00	-
Employee Costs	-	-
Vehicle for Companying & Fuel	1,409,900.00	-
Professional Fee	-	-
Finance Costs	-	-
Other Expenses (Refreshment)	14,050.00	-
Security Deposits	10,000.00	-
Closing Balance		
Cash at Bank	70,252.20	
Total	**1,886,537.20**	-

President **Accountant**

Place-Srinagar
Date- 3/2/2026

As per our report of even date.

Nasir Aslam Wani / Tanveer Sadiq ... Shah
President
J&K People's Democratic Front Secular

BASHIR & ASSOCIATES
SRINAGAR
CHARTERED ACCOUNTANT

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31st MARCH, 2025 FOR JK PDF (SECULAR)

Accounting Policies: *The financial statements are prepared on cash basis in accordance with the generally accepted accounting principles.*

Fixed Assets: *The Origination/Society's has no Fixed Assets during the year.*

Investments: *The Party holds Fixed Deposits amounting to Rs.10,000.00 as at 31st March, 2025.*

Contingent Liabilities: *Nil*

Sundry Debtors & Creditors: *Nil*

Revenue Recognition: *The party recognizes its receipts from voluntary donations whether general or specific, membership fees on cash basis as and when it is actually received.*

Previous Years Figures: *Previous years' figures could not be obtained, as the origination/society claims that they did not maintain records for those periods.*

President
Haleem Mohd. Yaseen Shah
President
J&K People's Democratic Front Secular

Accountant

Place: - Srinagar
Date: - 03/07/2026

For Bashir & Associates
Chartered Accountants
F.RG.NO.034267N

Bashir Ahmad Lone (FCA)
M.No.099743

BASHIR & ASSOCIATES
SRINAGAR
CHARTERED ACCOUNTANT