TUSHAR G & ASSOCIATES
CHARTERED ACCOUNTANTS

SATWARI CHOWK, JAMMU CANTT, JAMMU, 180003

INDEPENDENT AUDITOR'S REPORT

To
The Members
JAMMU AND KASHMIR APNI PARTY
REGO. OFFICE: - KOHINOOR HOUSE, SHEIKH BAGH, SRINAGAR PIN: 190001
PARTY REGO. NO.: F. No. 56/061/2020/PPS-I OT. 06.11.2020 BY ELECTION COMMISSION OF INOIA

Report on Financial Statements

We have audited the accompanying standalone financial statements of **JAMMU AND KASHMIR APNI PARTY** ("the PARTY"), which comprises the Balance sheet as at 31st March, 2026 and the Statement of Profit and Loss for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Party's members are responsible for the matters with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Party in accordance with the accounting principles generally accepted in India including the Accounting Standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act 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 the accounting records, 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 standalone financial statements based on our audit. We have taken into account the provision of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the rules made there under.

TUSHAR G AND ASSOCIATES
CA INDIA
M.NO.: 573716
JAMMU
CHARTERED ACCOUNTANTS

18/06/2026
Date........
Encl........
J & K

TUSHAR G & ASSOCIATES
CHARTERED ACCOUNTANTS

SATWARI CHOWK, JAMMU CANTT, JAMMU, 180003

We conducted our audit in accordance with the standards on Auditing specified by the ICAI. 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 risks assessments, the auditor considers the internal control relevant to the Party's preparation and fair presentation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. But not for the purpose expressing an opinion and whether the Party has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An Audit also includes evaluating the appropriateness of the accounting policies used and reasonableness of the accounting estimates made by the members, 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 on the standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required 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 affair of the BOI as at 31 March 2026.

Date: 16/06/2026
Place: Jammu
UDIN: 26573716MPUNGT1985

FOR TUSHAR G & ASSOCIATES
CHARTERED ACCOUNTANTS

Tushar Gupta

TUSHAR G AND ASSOCIATES
INDIA
M.NO.: 573716
JAMMU
CHARTERED ACCOUNTANTS

CA TUSHAR GUPTA (PROP)

Jammu and Kashmir Apni Party
The Bund, Lalchowk
Srinagar

Balance Sheet
1-Apr-25 to 31-Mar-26

Liabilities		as at 31-Mar-26	Assets		as at 31-Mar-26
			Fixed Assets		
Capital Account		-	OP. BALANCE	2,97,075.00	
			LESS: DEP @ 15%	44,561.00	2,52,514.00
Current Liabilities		7,28,489.00			
Sundry Creditors	6,85,580.00		**Current Assets**		50,822.53
Electricity Bill Payabl	6,500.00		Cash-in-Hand	20,540.00	
Rent Payable	36,409.00		Bank Accounts	30,282.53	
			Excess of expenditure over income		4,25,152.47
			Opening Balance	2,80,501.44	
			Current Period	1,44,651.03	
Total		7,28,489.00	**Total**		7,28,489.00

NOTE: AS PER REPORT OF EVEN DATE

DATE: 16/06/2026
PLACE: JAMMU
UDIN: 26573716MPUNGT1985

FOR TUSHAR G & ASS
CHARTERED ACCOUNTANTS

CA TUSHAR GUPTA

Jammu and Kashmir Apni Party
The Bund, Lalchowk
Srinagar

Income and Expenditure Statement
1-Apr-25 to 31-Mar-26

Particulars		1-Apr-25 to 31-Mar-26	Particulars		1-Apr-25 to 31-Mar-26
Indirect Expenses		3,66,151.03	**Indirect Incomes**		2,21,500.00
Bank Interest & Charges A/c	302.78		*Donation/ Contribution*	2,21,500.00	
Depreciation	44,561.00				
Electricity Bill	1,04,871.00		***Excess of expenditure over Income***		***1,44,651.03***
Printing & Stationery	1,800.00				
Rent A/c	1,76,292.00				
Round Off	6.25				
Staff Welfare	38,318.00				
Total		**3,66,151.03**	**Total**		**3,66,151.03**

NOTE: AS PER REPORT OF EVEN DATE

DATE: 16/06/2026
PLACE: JAMMU
UDIN: 26573716MPUNGT1985

FOR TUSHAR G & ASSOCIATES
CHARTERED ACCOUNTANTS

CA TUSHAR GUPTA

Jammu and Kashmir Apni Party
The Bund, Lalchowk
Srinagar

Receipts and Payments Account for the year ending 31-03-2026

Receipts	Amount (Rs.)	Particulars	Amount (Rs.)
Opening Balance:		Bank Interest & Charges A/c	302.78
J&K Bank 0777010100003873	91,278.21	Electricity Bill	1,04,871.00
Cash -in-Hand	60,658.00	Printing & Stationery	1,800.00
		Rent A/c	1,76,292.00
Donation/ Contribution	2,21,500.00	Round Off	6.25
		Staff Welfare	38,318.00
		By Payments to Creditors	1,326.43
		Opening Balance:	
		J&K Bank 0777010100003873	30,282.53
		Cash -in-Hand	20,540.00
Total	**3,73,436.21**	**Total**	**3,73,436.21**

NOTE: AS PER REPORT OF EVEN DATE.

DATE: 16/06/2026
PLACE: JAMMU
UDIN: 26573716MPUNGT1985

FOR TUSHAR G & ASSOCIATES
CHARTERED ACCOUNTANTS

CA TUSHAR GUPTA

TUSHAR G AND ASSOCIATES
CA
INDIA
M.NO.: 573716
JAMMU
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