

AUDITED FINANCIAL STATEMENTS

2024-2025

INDIAN GANDHIYAN PARTY



**K. M. SIVAPRASAD GANDHI
NATIONAL PRESIDENT
INDIAN GANDHIYAN PARTY**

INDEPENDENT AUDITORS' REPORT

To the INDIAN GANDHIYAN PARTY

Report on Financial Statements

We have audited the accompanying financial statements of INDIAN GANDHIYAN PARTY, (the "party") which comprise the Receipts and Payments Account for the year ended 31st March 2025.

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 the financial position of the party in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards. This Responsibility also includes the maintenance of adequate accounting records for safeguarding of the assets of the Party and; for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, 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

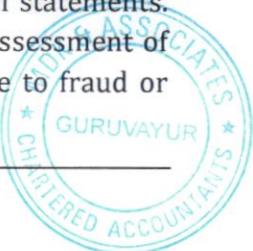
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Auditing standards generally accepted in India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable 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



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Branches: I. PALAKKAD II. TIRISSUR


K. M. SIVAPRASAD GANDHI
NATIONAL PRESIDENT
INDIAN GANDHIYAN PARTY



error. In making those risk assessments, the auditor considers internal financial control relevant to the party's preparation and fair presentation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Party's has in place an adequate internal financial control system over financial reporting and operating effectiveness of such control. An audit also includes evaluating the appropriateness of accounting policies used and the 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 evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

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 cash basis give a true and fair view in conformity with the applicable accounting principles generally accepted in India, its Receipt and Payments for the year ended on that date.

Report on Other Legal and Regulatory Requirements

Further, we report that:

- (i) We have sought and obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (ii) In our opinion, proper books of account have been kept by the Political Party so far as appears from our examination of those books.
- (iii) The Receipts and Payments account dealt with by this report are in agreement with the books of account, and have been prepared on cash basis.
- (iv) In our opinion and to the best of our information and according to the explanations given to us, the Receipt & Payment Account are in conformity with the accounting standards generally accepted in India

For MDK & ASSOCIATES
(CHARTERED ACCOUNTANTS)
(FRN 018016S)

D

C.A. DEEPAK KUMAR P.C., B.Com. FCA. DISA (ICAI)
PARTNER (M.No: 239722)



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Branches: I. PALAKKAD II. THRISSUR



K. M. SIVAPRAKASH GANDHI
NATIONAL PRESIDENT
INDIAN GANDHIYAN PARTY

INDIAN GANDHIYAN PARTY			
KURIYAKOTT BUILDING, THEKKUMPADAM, PATTIKAD PO, TIRISSUR, 680652			
RECEIPTS & PAYMENTS FOR THE PERIOD 01.04.2024 TO 31.03.2025			
Receipts	Amount	Payments	Amount
Opening balance			
Cash in Hand	2,150.00	Bank Charges	649.00
Cash at Bank	10,600.75	Office Expenses	1,193.00
		Printing & Stationery	1,156.00
Donations	1,802.00		
Membership F	1,590.00		
		Closing Balance	
		Cash In Hand	2,891.00
		Cash at Bank	10,253.75
Total	16,142.75	Total	16,142.75

For MDK& ASSOCIATES

CA DEEPAK KUMAR. P.C. B.COM ACA
PARTNER (M.No 239722)
CHARTERED ACCOUNTANTS
Firm Reg No : 0180165
UDIN : 25239722BMIRAK8776



For INDIAN GANDHIYAN PARTY

President : K M Sivaprasad Gandhi

Vice President : Parvathi Gandhi

K. M. SIVAPRASAD GANDHI
NATIONAL PRESIDENT
INDIAN GANDHIYAN PARTY

VICE PRESIDENT
PARVATHI GANDHI

General Secretary : Prasanth K M INDIAN GANDHIYAN PARTY

General Secretary
PRASANTH K.M.

Indian Gandhiyan Party

PLACE : Thrissur
Date : 31/10/2025

Treasurer : Narayana Lalitha

National Treasurer, Narayanna Lalitha
Indian Gandhiyan Party

