

JANADHIPATHIYA KERALA CONGRESS
NEAR JAWAHAR BUILDING NO. 641, KOTTAYAM
Balance Sheet as at 31st March 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	EQUITY AND LIABILITIES			
1	Owners' Funds			
(a)	Owners' Capital Account	3	-1,23,451	-1,23,153
(b)	Reserves and surplus	4	-	-
			-1,23,451	-1,23,153
2	Non-current liabilities			
(a)	Long-term borrowings	5	-	-
(b)	Deferred tax liabilities (Net)	6	-	-
(c)	Other long-term liabilities	7	-	-
(d)	Long-term provisions	8	-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings	9	-	-
(b)	Trade payables	10	-	-
(c)	Other current liabilities	11	1,34,557.00	1,34,259.00
(d)	Short-term provisions	12	-	-
			1,34,557.00	1,34,259.00
	Total		11,106.50	11,106.50
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	13	-	-
(ii)	Intangible assets	13	-	-
(iii)	Capital work in progress	13	-	-
(iv)	Intangible asset under development	13	-	-
(b)	Non-current investments	14	-	-
(c)	Deferred tax assets (Net)	6	-	-
(d)	Long Term Loans and Advances	15	-	-
(e)	Other non-current assets	16	-	-
			-	-
2	Current assets			
(a)	Current investments	14	-	-
(b)	Inventories	17	-	-
(c)	Trade receivables	18	-	-
(d)	Cash and bank balances	19	11,106.50	11,106.50
(e)	Short Term Loans and Advances	20	-	-
(f)	Other current assets	21	-	-
			11,106.50	11,106.50
	Total		11,106.50	11,106.50
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

Place : Kottayam
Date : 01.07.2025

Vide my audit report of even date

For RAJKUMAR ERUPPACKAL & CO.



K. RAJKUMAR F.C.A., M. No: 023914
F. Reg. No: 003471S

JANADHIPATHIYA KERALA CONGRESS
NEAR JAWAHAR BUILDING NO. 641, KOTTAYAM
Statement of Profit and Loss for the year ended 31st March 2025

(Amount in Rs.)

Particulars	Note	31 March 2025	31 March 2024
I Revenue from operations	22	1,28,680	1,27,260
II Other Income	23	-	-
III Total Income (I+II)		1,28,680	1,27,260
IV Expenses:			
(a) Cost of goods sold	24	-	-
(b) Employee benefits expense	25	-	-
(c) Finance costs	26	-	-
(d) Depreciation and amortization expense	27	-	-
(e) Other expenses	28	1,28,978	1,27,701
Total expenses		1,28,978	1,27,701
Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)		-298	-441
VI Exceptional items (specify nature & provide note/delete if none)		-	-
Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)		-298	-441
VII Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX Profit before, partners' remuneration and tax (VII-VIII)		-298	-441
X Profit before tax (IX- X)		-	-
XI Tax expense:		-	-
(a) Current tax		-	-
(b) Excess/ Short provision of tax relating to earlier years		-	-
(c) Deferred tax charge/ (benefit)	6	-	-
XII Profit/(Loss) for the period from continuing operations (XI-XII)		-298	-441
XIII Profit/(loss) from discontinuing operations		-	-
XIV Tax expense of discontinuing operations		-	-
XV Profit/(loss) from discontinuing operations (after tax) (XIV-XIII)		-	-
XVI Profit/(Loss) for the year (XIII+XVI)		-298	-441
The accompanying notes are an integral part of the financial statements			

Place : Kottayam
Date : 01.07.2025

For RAJKUMAR ERUPPACKAL & CO.

K. RAJKUMAR F.C.A., M. No: 023914
F. Reg. No: 003471S



1 Brief about the entity

Janadhipathiya Kerala Congress is a leading political party in Kerala State.

2 Significant Accounting Policies

1. Basis of Preparation of Financial Statements:

The financial statements are prepared under the historical cost convention on the accrual basis of accounting in accordance with applicable Accounting Standards issued by the Institute of Chartered Accountants of India.

2. Revenue Recognition:

Revenue from rendering of services is recognized as and when the services are rendered and related costs are incurred, in accordance with the terms of the engagement. Income is recognized net of applicable taxes and after adjusting for discounts, if any.

3. Property, Plant and Equipments:

The party has not acquired any property, Plant and Equipment

4. Depreciation:

Since there is no property, depreciation on Property, Plant and Equipment has not been provided.

5. Employee Benefits:

Employee benefits such as salaries, wages, and bonuses are accounted for on an accrual basis. Other benefits like gratuity and leave encashment are accounted on a payment basis unless funded through a recognized scheme.

6. Taxes on Income:

Since there is no taxable income, provision for taxation is not made.

7. Provisions and Contingent Liabilities:

Provisions are recognized when there is a present obligation arising from past events, and it is probable that an outflow of resources will be required to settle the obligation. Contingent liabilities are disclosed unless the possibility of an outflow is remote.

8. Use of Estimates:

The preparation of financial statements requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities as at the balance sheet date. Actual results could differ from these estimates.



9. Cash Flow Statement:

As a non-corporate entity, the preparation of cash flow statement is not mandatory and hence not presented.

			(Amount in Rs.)
		<u>31-03-2025</u>	<u>31-03-2024</u>
3	Capital Fund		
	Capital Fund	OB	-1,23,152.50
	Capital Introduced/contributed during the year		-1,22,711.50
	Withdrawals during the year		
	Share of Profit / Loss for the year	-298.00	-441.00
	As at 31st March 2025 (Closing Balance)	<u><u>-1,23,450.50</u></u>	<u><u>-1,23,152.50</u></u>
4	Reserves and surplus		
(a)	Capital Reserve	-	-
(b)	Revaluation Reserve	-	-
(c)	Other Reserve (Please specify)	-	-
(d)	Undistributed Surplus (Balance from statement of profit and loss)	-	-
	Total	<u><u>-</u></u>	<u><u>-</u></u>
5	Long Term Borrowings		
	Total (A)	<u><u>-</u></u>	<u><u>-</u></u>
	<u>Unsecured</u>		
(a)	Term loans	-	-
(b)	Loans repayable on demand	-	-
(c)	Deferred payment liabilities	-	-
(d)	Loans and advances from related parties	-	-
(e)	Long term/current maturities of finance lease obligation	-	-
(f)	Other loans advances (specify nature)	-	-
	Total (B)	<u><u>-</u></u>	<u><u>-</u></u>
	Total (A) + (B)	<u><u>-</u></u>	<u><u>-</u></u>
	Foot Note:		
(i)	Nature of the Security to be specified separately.		
(ii)	Terms of repayment of terms loans and other loans shall be stated.		
(iii)	Where loans guaranteed by partners/proprietors/owners aggregate of such amount under each head shall be disclosed.		
6	Deferred tax liabilities/(asset) (Net)		
	Deferred tax asset	-	-
	Gross deferred tax asset (A)	-	-
	Gross deferred tax liability (B)	-	-
	Net deferred tax liability/(asset) (B-A)	<u><u>-</u></u>	<u><u>-</u></u>
7	Other long-term liabilities		
	Total Other long-term liabilities	<u><u>-</u></u>	<u><u>-</u></u>

8 Long Term Provisions

(a) Provision for employee benefits

(b) Other provisions

Total Provisions

9 Short Term Borrowings

Secured

(a) Term loans

(b) Loans repayable on demand

(c) Deferred payment liabilities

(d) Loans and advances from related parties

(e) Long term/current maturities of finance lease obligation

(f) Other loans advances (specify nature)

Total (A)

10 Trade payables

(a) Total outstanding dues of micro, small and medium enterprises

(b) Total outstanding dues of creditors other than micro, small and medium enterprises

Total Trade payables

Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:

Particulars

(a) Amount remaining unpaid to any supplier at the end of Principal Interest

Total

(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.

(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.

(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.

Particulars	(a) Amount remaining unpaid to any supplier at the end of Principal Interest	Total



(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.

11	Other current liabilities		
(a)	Current maturities of finance lease obligations		
(b)	Interest accrued but not due on borrowings		
(c)	Interest accrued and due on borrowings		
(d)	Income received in advance		
(e)	Unearned revenue		
(f)	Goods and Service tax payable		
(g)	TDS payable		
(h)	Other payables (specify nature)		
	Advances	1,34,557.00	1,34,259.00
	Total Other current liabilities	1,34,557.00	1,34,259.00
12	Short Term Provisions		
(a)	Provision for employee benefits		
(b)	Other provisions		
	Total Provisions		
15	Long Term Loans and advances		
A	(Secured)		
(a)	Capital advances		
(b)	Loans advances to partners or relative of partners	(a)	
(c)	Other loans and advances (specify nature)		
	Prepaid expenses		
	Total (a)+(b) (A)		
B	Long Term Loans and advances		
	(Unsecured)		
(a)	Capital advances		
(b)	Loans advances to partners or relative of partners	(a)	
(c)	Other loans and advances (specify nature)		
	Prepaid expenses		
	Total (a)+(b) (B)		
	Total (A + B)		

16	Other non-current assets		
	Total other non-current other assets		
17	Inventories		
	Total		
18	Trade receivables		
	Total		
19	Cash and Bank Balances		
A	<u>Cash and cash equivalents</u>		
(a)	On current accounts		
	South Indian Bank, A/c No. 0344073000000196	11,106.50	11,106.50
(b)	Cash credit account (Debit balance)		
(c)	Fixed Deposits		
	Deposits with original maturity of less than three months		
(d)	Cheques, drafts on hand		
(e)	Cash on hand		
	Total	(I)	11,106.50
			11,106.50
B	<u>Other bank balances</u>		
	Total other bank balances	(II)	
	Total Cash and bank balances	(I+II)	11,106.50
			11,106.50
20	Short Term Loans and advances		
A	(Secured)		
(a)	Capital advances	(a)	
(b)	Loans advances to partners or relative of partners		
(c)	Other loans and advances (specify nature) Prepaid expenses	(b)	
	Total (a)+(b) (A)		
B	Short Term Loans and advances (Unsecured)		
(a)	Capital advances	(a)	
(b)	Loans advances to partners or relative of partners		
(c)	Other loans and advances (specify nature) Prepaid expenses	(b)	
	Total (a)+(b) (B)		
	Total (A + B)		



21	Other current assets		
	Total		
22	Revenue from operations		
(a)	Sale of products		
(b)	Sale of services	1,28,680.00	1,27,260.00
(c)	Grants or donations received		
(d)	Other operating revenue		
	Revenue from operations (Gross)		
	Less: Excise duty		
	Revenue from operations (Net)	1,28,680.00	1,27,260.00
23	Other income		
	Total other income		
24	Cost of goods sold (Delete whatever is not applicable)		
	Cost of raw material consumed	(I)	
	Packing material consumed (if considered as part of raw material)		
	Cost of packing material consumed	(II)	
	Other materials (purchased intermediates and components)		
	Cost of other material consumed	(III)	
	Total raw material consumed (A)	(I+II+III)	
B	Purchases of stock-in-trade		
	Total (B)		
C	Changes in inventories of finished goods, work in progress and		
	Inventories at the beginning of the year:		
	(I)		
	Inventories at the end of the year:		
	(II)		
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)		
	Total (A+B+C)		
25	Employee benefits expense		
	Total Employee benefits expense		
26	Finance cost		
	Total Finance cost		
27	Depreciation and amortization expense		
(a)	on tangible assets (Refer note 13)		
(b)	on intangible assets (Refer note 13)		
	Total Depreciation and amortization expense		

28 Other Expenses

(a)	Consumption of stores and spare parts	-	-
(b)	Power and fuel	-	-
(c)	Rent	1,20,000.00	1,20,000.00
(d)	Repairs and maintenance - Buildings	-	-
(e)	Repairs and maintenance - Machinery	-	-
(f)	Insurance	-	-
(g)	Rent, Rates and taxes, excluding, taxes on income	-	-
(h)	Labour charges	-	-
(i)	Travelling expenses	-	-
(j)	Auditor's remuneration	-	-
(k)	Printing and stationery	-	-
(l)	Communication expenses	-	-
(m)	Legal and professional charges	-	-
(n)	Advertisement and publicity	-	-
(o)	Business promotion expenses	-	-
(p)	Commission	-	-
(q)	Clearing and forwarding charges	-	-
(r)	Loss on sale of Property, Plant and Equipment	-	-
(s)	Loss on foreign exchange transactions (net)	-	-
(t)	Loss on cancellation of forward contracts	-	-
(u)	Loss on sale of investments (net)	-	-
(v)	Provision for diminution in value of investments	-	-
(w)	Provision for doubtful debts	-	-
(x)	Miscellaneous expenses	-	-
	Office Expenses	1,020.00	847.00
	Party Camp Expenses	7,958.00	6,854.00
Total		1,28,978.00	1,27,701.00



Name of the Entity : Janadhipathiya Kerala Congress

Notes forming part of the Financial Statements for the year ended 31st March, 2025

13 Property, Plant and Equipment and Intangible Assets (owned assets)

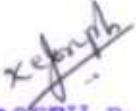
(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS							Total
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature)	
Gross Block								
At 1 April 2024								
Additions								
Deductions/Adjustments								
At 1 April 2023								
Additions								
Deductions/Adjustments								
At 31 March 2025	-	-	-	-	-	-	-	-
At 31 March 2024	-	-	-	-	-	-	-	-
Depreciation/Adjustments								
At 1 April 2024								
Additions								
Deductions/Adjustments								
At 1 April 2023								
Additions								
Deductions/Adjustments								
At 31 March 2025	-	-	-	-	-	-	-	-
At 31 March 2024	-	-	-	-	-	-	-	-
Net Block								
At 31 March 2024	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-	-	-



Particulars /Assets	INTANGIBLE ASSETS									(Amount in Rs.)
	Goodwill	Brands/trademarks	Computer Software	Mining Rights	Masthead and publishing title	Copyrights/ patents	Recepie/formula e/model/design prototype	License and franchise	Others (specify nature)	
Gross Block										
At 1 April 2024										
Additions										
Deductions/Adjustments										
At 1 April 2023										
Additions										
Deductions/Adjustments										
At 31 March 2025										
At 31 March 2024										
Amortization/Adjustment										
At 1 April 2024										
Additions										
Deductions/Adjustments										
At 1 April 2023										
Additions										
Deductions/Adjustments										
At 31 March 2025										
At 31 March 2024										
Net Block										
At 31 March 2024										
At 31 March 2025										




Dr. K.C. JOSEPH Ex. MLA
 Chairman
 Janadhipathy Kerala Congress




Conduct of Elections Rules, 1961
(Statutory Rules and Order)

FORM 24A
(See Rule 85B)

[This form should be filed with the Election Commission before the due date for furnishing a return of the Political Party's income of the concerned financial year under Section 139 of the Income-tax Act, 1961 (43 of 1961) and a certificate to this effect should be attached with the Income-tax return to claim exemption under the -tax Act, 1961 (43 of 1961).]

1. Name of Political Party : Janadhipathiya Kerala Congress
2. Status of the Political Party (recognized/unrecognized) : Registered unrecognised Political Party
3. Address of the headquarters of the Political Party : Near Jawahar Balabhavan, Bldg.No. 641, Ward No. 21, Kottayam Municipality, Kottayam.
4. Date of registration of Political Party With Election Commission : 6/1/17, Reg.No. 56/89/2016-17/PPS-1
5. Permanent Account Number (PAN) and Income -tax Ward/Circle where return of the Political Party is filed. : AAABJ 4484 F
6. Details of the contributions received, in excess of rupees twenty thousand, during the Financial Year. : 2024-2025 No such contributions

Serial number	Name and complete address of the contributing person/company	PAN (if any and Income-Tax Ward/Circle	Amount of contribution (Rs.)	Mode of contribution (Cheque/Demand Draft/Cash)	Remarks

*In case of payment by cheque/demand draft, indicate name of the bank and branch of the bank on which the cheque/demand draft has been drawn.

7. In case the contributor is a company, whether the conditions laid down under Section 293A of the Companies Act, 1956 (1 of 1956) have been complied with (A copy of the certificate to this obtained from the company should be attached).

Verification

I, FRANCIS THOMAS, S/o. THOMAS, solemnly declare that to the best of my knowledge and belief, the information given in this Form is correct, complete and truly stated.

I further declare that I am verifying this form in my capacity as Authorised person on behalf of the Political Party above named and I am also competent to do so.

(Signature and name of the Treasurer/Authorised person)

Date : 21/08/25
Place : Kottayam.


Francis Thomas
Authorised Person

19-06-2025 11:41:13

SOUTH INDIAN BANK LTD

IFSC : SIBL0000344

MICR : 686059005

DOOR NO.XI 10E8 AND 10E9, WARD NO.XIX,AMBALLO, K.K.ROAD,COLLECTORATE JUNCTION, COLLECTORAT

TO: Ph: 0481-2569603 FAX: 2569602

M/S. JANADHIPATHIYA KERALA CONGRESS
NEAR JAWAHAR BLDG NO 641
WARD NO 21 MUNICIPALITY KOTTAYAMDATE: 19-06-2025 PAGE: 1
CUSTOMER ID: A52988650

KOTTAYAM

KERALA

INDIA, PIN:686001

CKYC ID :

EMAIL : FRANCISTHOMASADVOCATE@GMAIL.COM

TYPE: CURRENT ACCNT-GENERAL
A/C NO: 0344073000000196

CURRENCY CODE: INR

Mode of Opr.: AUTHORISED SIGNATORY

STATEMENT OF ACCOUNT FOR THE PERIOD FROM 01-04-2024 to 31-03-2025

DATE	PARTICULARS	CHQ. NO.	WITHDRAWALS	DEPOSITS	BALANCE
01-04-24 B/F					11,106.50Cr

No transactions for this period

Page Total:	0	0	11,106.50Cr
Grand Total:	0	0	11,106.50Cr
Eff Avl Amt (Incl. linked flexi deposits if any) at 19-06-2025 11:41:13 :			12,106.50Cr

This is an authenticated statement. Account
holders are requested to immediately notify
the Bank of any discrepancy in the statement
Printed by: NIK10566

Date Stamp

For The South Indian Bank Ltd.

Manager

Collectorate Jn. Branch, Kottayam

GNIK10566H

Please send your queries regarding the account statement to br0344@sib.co.in