

INDEPENDENT AUDITOR'S REPORT

To ,

The Members of the Communist Marxist Party (CMP) – Central Council

Report on the Audit of the Financial Statements

We have audited the accompanying Receipt and Payment Account of Communist Marxist Party (CMP) – Central Council for the year ended 31st March 2022.

Management's Responsibility for the Receipt and Payment Account

The responsibility for the preparation of the Receipt and Payment Account lies with the Central Council of CMP. This includes the design, implementation, and maintenance of adequate internal controls relevant to the preparation of the said statement to ensure that it is free from material misstatement, whether due to fraud or error. The Council is also responsible for maintaining proper books of account and supporting records and for preparing the Receipt and Payment Account based on such records.

Auditor's Responsibility

Our responsibility is to express an opinion on the Receipt and Payment Account based on our audit. We conducted our audit in accordance with the Standards on Auditing (SAs) 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 Receipt and Payment Account is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Receipt and Payment Account. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement. In making those risk assessments, the auditor considers internal control relevant to the preparation of the Receipt and Payment Account. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates, if any.

Scope and Limitations

Our audit was limited to the verification of transactions recorded in the Receipt and Payment Account of CMP – Central Council, based on the bank account maintained with Dhanlaxmi Bank Ltd., Mancaud Branch, Trivandrum and the related books and records provided to us.

Opinion

In our opinion, and to the best of our information and according to the explanations given to us, the Receipt and Payment Account of Communist Marxist Party (CMP) – Central Council for the year ended 31st March 2022, prepared based on the bank account maintained with Dhanlaxmi Bank Ltd., Mancaud Branch, Trivandrum, and the related supporting records, gives a true and fair view of the receipts and payments of the Central Council for the year then ended.

For ARSB & ASSOCIATES

Chartered Accountants

Firm Registration No: 009803S

Place: Trivandrum

Date: 14/08/2025



CA. Vysakh V

Partner

Membership No. 272693

UDIN: 25272693BMLWEP9487

COMMUNIST MARXIST PARTY CENTRAL COUNCIL
RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31 MARCH 2022

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <u>Opening Balance:</u>		By Administrative Expenses	10,000.00
" Dhanlaxmi Bank- 09220	NIL		
" Party Collection from Members	33,533.00		
		<u>Closing Balance:</u>	
		" Dhanlaxmi Bank- 09220	23,533.00
GRAND TOTAL	33,533.00	GRAND TOTAL	33,533.00

As per our report of even date attached

Place:Trivandrum

Date:14-08-2025



General Secretary

For ARSB & ASSOCIATES
Chartered Accountants
Firm Registration No: 009803S



CA. Vysakh V
 Partner
 Membership No. 272693
 UDIN: 25272693BMLWEP9487

