

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 2023.

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 2023, 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: 25/08/2025



A handwritten signature in blue ink.

**CA. Vysakh V
Partner
Membership No. 272693
UDIN: 25272693BMLWEQ3290**

COMMUNIST MARXIST PARTY CENTRAL COUNCIL
RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31 MARCH 2023

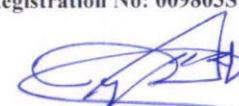
RECEIPTS	AMOUNT	PAYMENT	AMOUNT	
To Opening Balance:		By	Administrative Expenses	8,500.00
" Dhanlaxmi Bank- 09220	23,533.00	"	Air & Train Tickets and Other Conveyance etc	75,500.00
		"	Conference, Seminar and Other Refreshment Expenses	1,48,100.00
		"	Office Bearers Conveyance Expenses	7,000.00
" Party Collection from Members	4,67,700.00	"	Malayala Mannu Expenses	12,000.00
" Donation from Sympathizers	7,06,000.00	"	Party State Level Campaign and Programmes	4,00,000.00
		"	Poster and Campaign Expenses	55,600.00
		"	Marketing and Advertisement Charges	3,500.00
		"	Unaru Kerala Campaign	3,100.00
		"	Salaries and Allowances	1,02,500.00
		"	Onam Allowances	20,000.00
		"	Electricity Charges	13,600.00
		"	Food and Refreshments	31,420.00
		"	Meeting Expenses	44,820.00
		"	Cleaning Charges	25,000.00
		"	M V R Day	36,000.00
		"	Printing and Stationary	2,000.00
		"	Rent Paid	7,000.00
		"	Shilapashala Kannur	16,000.00
		"	Telephone Expenses	3,000.00
		"	Trade Union	8,000.00
		"	Travelling Expenses	56,505.00
		"	Bank Charges	1,260.82
		"	Miscellaneous Expenses	4,000.00
Closing Balance:				
" Dhanlaxmi Bank- 09220			1,12,827.18	
GRAND TOTAL	11,97,233.00	GRAND TOTAL	11,97,233.00	

As per our report of even date attached

For ARSB & ASSOCIATES

Chartered Accountants

Firm Registration No: 009803S



CA. Vysakh V

Partner, Mem. No: 272693

UDIN: 25272693BMLWEQ3290



Place:Trivandrum

Date:25-08-2025



General Secretary