

**KERALA REVOLUTIONARY SOCIALIST PARTY (LENINIST MARXIST)**  
**STATE COMMITTEE KERALA**

SECRETARY ADV.S.BELADEV, ARINALLOOR.P.O., KOLLAM  
KERALA

US (TR)

26/07/2021  
PPEMS,

The Secretary  
Election Commission of India  
New Delhi



Sub:- Audit Report during 2020-2021  
Sir,

Along with this letter, I hereby send, the audited financial Statement of the Party for the year ended in 31-03-2021. Party conference of the party was held on 2020. I have already sent the report of party conference along with audit report of the year 2020. The next party conference, as per the party constitution, will be held on 2023. I again remind you one thing that the party State Committee meeting held on 6-11-2020 dismissed Mr.Shaji Philip and some others. I have already sent the copy of the minutes also. Along with this letter I have attached the copy of the letter dated 18/1/2021, that I have already sent.

15-07-2021

Yours faithfully,





**KERALA REVOLUTIONARY SOCIALIST PARTY: (LENINIST-MARXIST)**  
**STATE COMMITTEE, KERALA**

Reg. No. 56/15/2018-19/PPS-1

State Secretary  
Adv. S. Beladev

ARINALLOOR P.O.  
KOLLAM, KERALA  
Ph: 9946554500

ALL76160676IN IVR:8276178160676  
AL VADAKKUNTHALA EAST SD (690536)  
Counter No:1.19/01/2021.12:53  
To:THE SECRETARY,ELECTION COMMISS  
PIN:110001, New Delhi 6PO  
From:ADV BELADEV,SAPTHASWIRA  
Wt:100ms  
Amt:22.00(Cash)  
(Track on [www.indiaodst.gov.in](http://www.indiaodst.gov.in))  
(Dial 16002666865) (Wear Mask, Stay Safe)

[Copy of the letter sent  
on -18-01-2021]

Regd

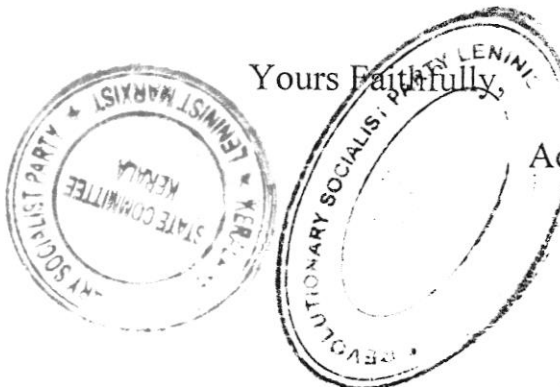
The Secretary  
Election Commission of India  
New Delhi

It is hereby informed that the party state committee meeting held on 06/11/2020 at YMCA, Kollam has decide to dismiss Com. Shaji Philip, Assistant Secretary of the party due to his ant-party and other anti-social activities. I have got some reliable information that the said Shaji Philip and some ousted members are going to conduct a parallel meeting. If the Hon'ble election commission gets any letter from the dismissed Com. Shaji Philip (Konathattu House, Kumarakom, Kottayam), or from any others in the name of KERALA REVOLUTIONARY SOCIALIST PARTY: (LENINIST-MARXIST) that may not be considered and you are requested to give me an information.

Kollam  
18/01/2021

Yours Faithfully,

Adv. S. Beladev



## INDEPENDENT AUDITOR'S REPORT

To  
The Kerala Revolutionary Socialist Party (Leninist Marxist),  
State Committee Reg no 56/15/2018-19/PPS-1  
Kerala

### Opinion

We have audited the financial statement of **The Kerala Revolutionary Socialist Party (Leninist Marxist)** which comprise the Balance sheet as at March 31st 2021, Income & Expenditure Account for the year then ended 31.03.2021

In our opinion, the accompanying financial statement give a true and fair view of the financial position of the entity as at March 31, 2021, its financial performance for the year then ended in accordance with the accounting principles generally accepted in India.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial statement section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statement that give a true and fair view of the financial position, and financial performance of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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.

In preparing the financial statement, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process

श्रीकृष्णा ज्योती बेकर कॉम्प्लेक्स, एस.एन.विमन्स कोलेज रोड, कोल्लम - 691 001  
Sree Krishna Jyothi Baker Complex, S.N.Women's College Road, Kollam-691 001  
टेलिफोन / Telephone : 0474-2746083

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

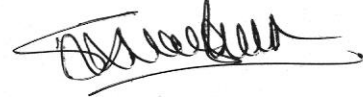
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For K. Varghese & Co**  
**Chartered Accountants**  
**FRN No:004525S**



**Sam Varghese**  
**Partner**  
**M.No:216979**



**UDIN : 21216979AAAAGJ1158**

**Date: 12.07.2021**

**Place: Kollam**



**KERALA REVOLUTIONARY SOCIALIST PARTY(Leninist Marxist)**

**STATE COMMITTEE Reg no 56/15/2018-19/PPS-1**

**KERALA**

**Receipts & Payments account for the year ended 31.03.2021**

| Receipts                         | Amount           | Payments                        | Amount           |
|----------------------------------|------------------|---------------------------------|------------------|
| To <b><u>Opening Balance</u></b> |                  | By Secretariat March Expenses   | 23,000.00        |
| Canara Bank SB 4793              | 1,412.00         | " State Committee expenses      | 6,000.00         |
| Cash in hand                     | 200.00           | " Miscellaneous Expenses        | 1,200.00         |
| " Party Working Fund             | 32,500.00        | " Audit Fee                     | 1,000.00         |
| " Bank interest                  | 57.00            | " <b><u>Closing balance</u></b> |                  |
|                                  |                  | Canara Bank SB A/c 4793         | 1,469.00         |
|                                  |                  | Cash in hand                    | 1,500.00         |
|                                  | <b>34,169.00</b> |                                 | <b>34,169.00</b> |

Kolla

12.07.2021

**For Kerala Revolutionary Socialist Party  
(Leninist Marxist)**

Secretary



A handwritten signature in black ink, appearing to be "K. S. S. S.", written over a series of diagonal lines.

**KERALA REVOLUTIONARY SOCIALIST PARTY (LENINIST MARXIST)**

**STATE COMMITTEE Reg no 56/15/2018-19/PPS-1**

**KERALA**

**Income & Expenditure account for the year ended 31.03.2021**

| Expenditure |                                   | Amount           | Income |                    | Amount           |
|-------------|-----------------------------------|------------------|--------|--------------------|------------------|
| To          | Secretariat March Expenses        | 23,000.00        | By     | Party Working Fund | 32,500.00        |
| "           | State Committee expenses          | 6,000.00         | "      | Bank Interest      | 57.00            |
| "           | Miscellaneous Expenses            | 1,200.00         |        |                    |                  |
| "           | Audit Fee                         | 1,000.00         |        |                    |                  |
| "           | Excess of income over expenditure | 1,357.00         |        |                    |                  |
|             |                                   | <b>32,557.00</b> |        |                    | <b>32,557.00</b> |

**"separate report of even date attached"**

**Kollam  
12.07.2021**

**For Kerala Revolutionary Socialist Party  
(Leninist Marxist)**

**Secretary**

**For K. VARGHESE & CO.**  
Chartered Accountants  
FRN 004525S

**SAM VARGHESE**  
Partner  
M. No. 216979



UDIN: 21216979AAAAGJ1158

**KERALA REVOLUTIONARY SOCIALIST PARTY(LENINIST MARXIST)**

**STATE COMMITTEE Reg no 56/15/2018-19/PPS-1**

**KERALA**

**Balancesheet as on 31.03.2021**

| Liabilities                               |          | Amount   | Assets                  | Amount   |
|---|----------|----------|-------------------------|----------|
| Capital Fund as per last B/S              | 1,612.00 |          |                         |          |
| Add: Excess of Income<br>over expenditure | 1,357.00 | 2,969.00 | Canara Bank SB A/c 4793 | 1,469.00 |
|   |          |          | Cash in hand            | 1,500.00 |
|   |          | 2,969.00 |                         | 2,969.00 |

"separate report of even date attached"

Kollam  
12.07.2021

For Kerala Revolutionary Socialist Party  
(Leninist Marxist)

Secretary

For K. VARGHESE & CO.  
Chartered Accountants  
FRN 004525S

SAM VARGHESE  
Partner  
M. No. 216979



UDN: 21216979AAAAGIT1158