



o/c

हम लोग पार्टी
HUM LOG PARTY

Ref.....HLP/03/25

Date.13/06/2025

To
The Election Officer,
Office of the chief Electoral Officer,
Election Commission of India,
Nirvachan Sadan, Ashoka Road,
New Delhi - 110 001

Subject:-Submission of Independent Annual Auditor's Report & Balance Sheet of Financial Year 2024-25 Reg.

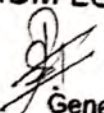
Sir,

Please find enclosed the Independent Annual Auditor's Report and copy of the Balance Sheet by the Hum Log Party for the financial year 2024-25.

Kindly acknowledge the same.

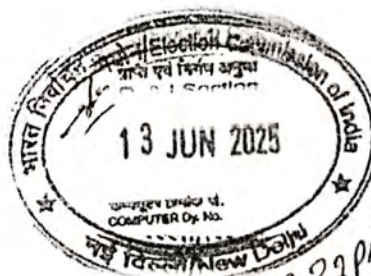
With Regards

HUM LOG PARTY


General Secretary
Rahul Kumar Singh

General Secretary

M.- +91 8527686157



Note:- This letter contains total Twelve pages including this one.

**Head Office:- 803-B, Beverly Park 1, MG Road DLF Phase-2,
Sector-25, Chakarpur (74) Gurgaon, Haryana- 122002
E-Mail:- humlogpartyindia@gmail.com**



S.M. & ASSOCIATES
4760, ROSHANARA ROAD,
CHARTERED ACCOUNTANTS
DELHI-110007
+91-98111-40538, +91-11-23827408
sunilinhire@gmail.com

INDEPENDENT AUDITOR'S REPORT

To
 The President
 Hum Log Party
 803-B, Beverly Park 1,
 MG Road DLF Phase-2, Sec-25
 Chakarpur (74), Gurgaon
 Haryana – 122002

Opinion

We have audited the accompanying financial statements of Hum Log Party which comprise the Balance Sheet as at March 31, 2025, the statement of Income and expenditure for the year ended on March 31, 2025, the cash flow statement for the year ended on that date and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the Party as at March 31, 2025;
- b) in the case of the statement of Income and expenditure account, of the surplus/deficit for the year ended on that date; and
- c) in the case of statement of cash flows, of the cash flow for the year ended on that date.

Basis for Opinion

We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Party in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with ICAP's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unqualified opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Party in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal



S.M. & ASSOCIATES
 4760, ROSHANARA ROAD,
 CHARTERED ACCOUNTANTS
 DELHI-110007
 +91-98111-40538,+91-11-23827408
 sunilnhere@gmail.com

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.

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 Standards on Auditing 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 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 error. In making those risk assessments, the auditor considers internal control relevant to the Party's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by 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.

Report on Other Legal and Regulatory Requirements

We report that:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- In our opinion proper books of account as required by law have been kept by the Party so far as appears from our examination of those books.
- The Balance Sheet, the statement profit & loss and cash flow statement dealt with by this Report is in agreement with the books of account.
- In our opinion the Balance Sheet, the Income and expenditure account and the statement of cash flows comply with the Accounting Standards to the extent applicable.

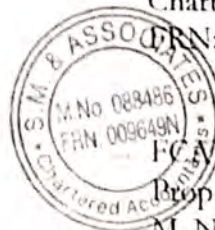
Place: Delhi

Dated: 11.06.2025

UDIN: 25088486BMLXCT6788

For S.M & Associates
 Chartered Accountants

FRN: 009649N



FCASunil Maheshwari

Prop.

M. No.: 088486

HUM LOG PARTY

803-B, Beverly Park 1, MG Road DLF Phase-2, Sec-25, Chakarpur (74), Gurgaon, Haryana – 122002
BALANCE SHEET AS AT 31.03.2025

Sr. No.	Particulars	Note No.	As at 31.03.2025	As at 31.03.2024
I	SOURCES OF FUNDS			
(1)	CAPITAL FUNDS	1	1,063.98	1,181.98
(2)	LOANS AND BORROWINGS	2	-	-
(3)	CURRENT LIABILITIES	3	515.00	415.00
Total of Liabilities			1,578.98	1,596.98
II	APPLICATION OF FUNDS			
(1)	FIXED ASSETS	4		
(a)	Tangible Assets			
(b)	Intangible Assets			
(2)	CURRENT ASSETS			
(a)	Cash and Bank Balances	5	1,578.98	1,596.98
(3)	LOANS AND ADVANCES	6	-	-
Total of Assets			1,578.98	1,596.98

Significant Accounting Policies

13

As per our report of even date attached.

FOR S.M. & ASSOCIATES
(CHARTERED ACCOUNTANTS)

Firm Reg. No.: 009649N

Sunil Maheshwari

Prop.

M.No.: 088486

Place: New Delhi

Date: 11.06.2025



For HUM LOG PARTY

For Hum Log Party

X

Treasurer

Arun Aggarwal
Treasurer

HUM LOG PARTY

803-B, Beverly Park 1, MG Road DLF Phase-2, Sec-25, Chakarpur (74), Gurgaon, Haryana – 122002
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

Sr. No.	Particulars	Note No.	For the year ended 31.03.2025	For the year ended 31.03.2024
	INCOME			
I	FEES AND SUBSCRIPTIONS	7		
II	VOLUNTARY CONTRIBUTIONS	8		
III	OTHER INCOME	9		
	Total Revenue			
	EXPENDITURE			
IV	EMPLOYEE COSTS	10		
V	ADMINISTRATIVE COSTS	11		
VI	FINANCE COSTS	12	118.00	
	Total Expenses		118.00	
VII	Surplus/deficit for the year		(118.00)	

As per our report of even date attached.

FOR S.M & ASSOCIATES
(CHARTERED ACCOUNTANTS)

Firm Reg. No.: 009649N

Sunil Maheshwari

Prop.

M.No.: 088486

Place: New Delhi

Date: 11.06.2025



For HUM LOG PARTY
For Hum Log Party

(Signature)

Treasurer

Arun Aggarwal

Treasurer

HUM LOG PARTY

803-B, Beverly Park 1, MG Road DLF Phase-2, Sec-25, Chakarpur (74), Gurgaon, Haryana – 122002
Notes Forming Integral Part of the Balance Sheet as at March 31, 2025

Note 1: Capital Funds

Sr. No	Particulars	As at 31.03.2025	As at 31.03.2024
	Opening Balance		
	Add/(Less): Surplus/(Deficit) during the year	1,181.98 (118.00)	1,181.98
	Closing balance	1,063.98	1,181.98

Note 2: Loans and Borrowings

Sr. No	Particulars	As at 31.03.2025	As at 31.03.2024
1	Secured Loans	-	-
2	Unsecured Loans	-	-
	Total	-	-

Note 3: Current Liabilities

Sr. No	Particulars	As at 31.03.2025	As at 31.03.2024
1	Advances	-	-
2	Deposits	-	-
3	Sundry Creditors	515.00	415.00
	Total	515.00	415.00



HUM LOG PARTY

803-B, Beverly Park 1, MG Road DLF Phase-2, Sec-25, Chakarpur (74), Gurgaon, Haryana – 122002
Notes Forming Integral Part of the Financial Statements as at March 31, 2025

Note 4: Fixed Assets

S.No	Particulars	Rate	Balance as at 01.04.2023	Addition		Sales	Total	Dcpreciation	Balance as at 31.03.2025
				More than 180 days	Less than 180 days				
1	Tangible Assets		-	-	-	-	-	-	-
2	Intangible assets		-	-	-	-	-	-	-
TOTAL									
			-	-	-	-	-	-	-



HUM LOG PARTY

803-B, Beverly Park 1, MG Road DLF Phase-2, Sec-25, Chakarpur (74), Gurgaon, Haryana – 122002
Notes Forming Integral Part of the Balance Sheet as at March 31, 2025

Note 5: Current Assets

Sr. No	Particulars	As at 31.03.2025	As at 31.03.2024
1	Cash-in-Hand		
	Cash Balance		
	Sub Total (A)	-	-
2	Bank Balance		
	HDFC Bank Ltd.	678.98	696.98
	Bandhan Bank Ltd	900.00	900.00
3	Other Current assets		
	Sub Total (B)	1,578.98	1,596.98
	Total (A + B)	1,578.98	1,596.98

Note 6: Loans and advances

Sr. No	Cash-in-Hand	As at 31.03.2025	As at 31.03.2024
1	Loans	-	-
2	Advances	-	-
	Total	-	-



HUM LOG PARTY

803-B, Beverly Park 1, MG Road DLF Phase-2, Sec-25, Chakarpur (74), Gurgaon, Haryana – 122002
Notes Forming Part of the Statement of Profit & Loss for the year ended March 31, 2025

Note 7: Fees and Subscriptions

Sr. No	Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
1	Application fees		
2	Membership fees		
	Total		

Note 8: Voluntary Contributions

Sr. No	Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
1	Contribution through electoral bonds		
2	Other contributions		
	Total		

Note 9: Other Income

Sr. No	Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
1	Miscellaneous Income		
	Total		

Note 10: Employee Benefit Expenses

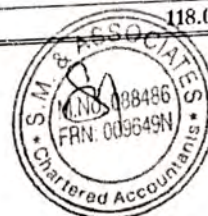
Sr. No	Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
1	Salary		
2	Staff welfare		
	Total		

Note 11: Administrative costs

Sr. No	Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
1	Administration expenses		
	Total		

Note 12: Finance costs

Sr. No	Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
1	Interest Costs	118.00	
2	Bank Charges		
	Total	118.00	



HUM LOG PARTY
 803-B, Beverly Park 1, MG Road DLF Phase-2, Sec-25, Chakarpur (74), Gurgaon, Haryana - 122002
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31.03.2025

Particulars		For the year ended 31.03.2025	For the year ended 31.03.2024
CASH FLOW FROM OPERATING ACTIVITIES			
Surplus/(Deficit) for the year		(118.00)	-
Operating surplus/(Deficit) before working capital changes		(118.00)	-
Increase/(Decrease) in Current Liabilities		100.00	-
(Increase)/(Decrease) in Loans & Advances		-	-
Net cash flow from operating activities	(A)	(18.00)	-
CASH FLOW FROM INVESTING ACTIVITIES			
Purchases of fixed Assets/CWIP		-	-
Sale of Fixed Assets		-	-
Net cash flow from investing activities	(B)	-	-
CASH FLOW FROM FINANCING ACTIVITIES			
Increase/(Decrease) in Secured/Unsecured Loan		-	-
Net cash flow from Financing activities	(C)	-	-
Net increase/(decrease) in cash and cash equivalents	(A+B+C)	(18.00)	-
Cash and cash equivalents at the beginning of the year		1,596.98	1,596.98
Cash and cash equivalents at the end of the year		1,578.98	1,596.98
Components of cash and cash equivalents			
Cash in Hand		-	-
Balance With Banks:			
In Current Accounts		1,578.98	1,596.98
In Fixed Deposits		-	-
Total cash and equivalents		1,578.98	1,596.98



HUM LOG PARTY

803-B, Beverly Park I, MG Road DLF Phase-2, Sec-25, Chakarpur (74), Gurgaon, Haryana - 122002

Notes Forming Integral Part of the Financial Statements as at March 31, 2024

13. SIGNIFICANT ACCOUNTING POLICIES

a) ACCOUNTING CONVENTION

The financial are prepared under the historical cost convention on cash basis, in accordance with the applicable accounting standards and presentation. The accounting policies have been consistently applied by the party.

b) SYSTEM OF ACCOUNTING

All Incomes and Expenses have been accounted for on cash system of accounting by the Party.

c) REVENUE RECOGNITION

The party recognizes its receipt from voluntary donations whether general or specific, membership fees, interest income rental income and other identical income on cash basis, as and when it is actually received.

d) EXPENDITURES

The party recognizes its expenses on cash basis as and when payment is disbursed. Advances paid against any material, goods or services availed are rated as such.

e) FIXED ASSETS & DEPRECIATION

Fixed assets, if any, are stated at their cost value which includes freight, duties, taxes and all incidental expenses related to the acquisition. As per the policy of the party, no depreciation is provided on the fixed assets.

f) INVESTMENTS

Investments have been classified in to current and long term investments. Long term investments are carried at cost in Balance Sheet. Diminution in the value of long term investments, if any, other than those temporary in nature is provided for.

g) INVENTORIES

The party as a policy expenses out all its books, periodicals and publicity materials purchased during the year, excepts where its value is significant at the close of the year which is shown as inventory. Such inventory is carried at cost and other expenses and is valued at FIFO basis.

h) RETIREMENTS BENEFITS

The party pays salary and honorarium to its workers and provides for their insurance benefits on cash basis.

i) PRIOR PERIOD ITEMS

As the party follows the cash system of recognizing its income and expenditure, no Prior Period items are recognized in the financial statements.



j) **CONTINGENT LIABILITIES**

As the party follows the cash system of recognizing its income and expenditure, no Contingent Liabilities are considered in the financial statements.

k) **RECOGNITION FOR IMPAIRMENT OF ASSETS**

The party recognizes impairment losses in the year in which the assets are identified as impaired. Impairment losses are measured as the excess of the carrying amount of an assets over its recoverable amount. The recoverable amount of an assets is the higher of an asset's net selling prices and its values in use.

l) **BORROWING COSTS**

Borrowing costs that are attributable to the acquisition, construction or production of qualifying assets are capitalized as part of cost of the assets. All other borrowing costs are charged to revenue.

m) **USE OF ESTIMATES**

The preparation of financial statements requires estimated and assumptions to be made by the management that effect the reported amount of assets and liabilities on the date of financial statements and the reported amount of receipt and disbursement during the year reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/materialized on cash basis.

As per our report of even date attached.

FOR S.M & ASSOCIATES

(CHARTERED ACCOUNTANTS)

Firm Reg. No.: 009649N

Supil Maheshwari

Prop.

M.No.: 088486

Place: New Delhi

Date: 11.06.2025



For Hum Log Party

For HUM LOG PARTY

Treasurer
Arun Aggarwal
Treasurer