

*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 Income-tax Act, 1961 (43 of 1961).]

1. Name of Political Party: **Telangana Sakalajanula Party**
2. Status of the Political Party: **Registered Unrecognized Political Party**  
(recognised/unrecognised)
3. Address of the headquarters of the Political Party: **H. No. 4-2-99, Bandlaguda Jagir, NFC Nagar Colony, Rajendra Nagar Mandal, Rangareddy-500086**
4. Date of registration of Political Party with Election Commission: **25<sup>th</sup> June 2012**
5. Permanent Account Number (PAN) and Income-tax Ward/Circle where return of the political party is filed:  
**AADAT3140Q**
6. Details of the contributions received, in excess of rupees twenty thousand, during the Financial Year: **2021-2022.**

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
		NIL			

\*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, PUTTAPOGU SRINIVASULU, S/o. Poshanna 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 President on behalf of the Political Party above named and I am also competent to do so.**

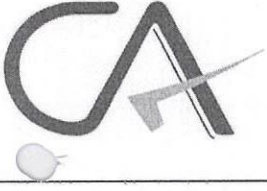
For **Telangana Sakalajanula Party**

**P. SRINIVASULU**  
President

**President**

Date: 21-11-2023

Place: Hyderabad



**JYOTHIRMAI & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
Mobile No.9848230646/7075001022  
Mail Id: cajyothirmai@gmail.com

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## **INDEPENDENT AUDITORS' REPORT**

TO

**TELANGANA SAKALAJANULA PARTY**

### **Opinion**

We have audited the accompanying Financial statements of **TELANGANA SAKALAJANULA PARTY** which comprise the balance sheet as at March 31, 2022, and the Statement of Income and Expenditure for the year ended, and notes to the financial statements, and other explanatory information("Financial Statements").

In our opinion and to the best of information and explanations given to us, the aforesaid 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, of the state of affairs as at March 31, 2022 and Statement of Income and Expenditure 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 ICAI. 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 under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Management's responsibility for the financial statements**

Management is responsible for preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Party in accordance with the accounting principles generally accepted in India, including the accounting standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial

statements, management is responsible for assessing its 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 or to cease operations, or has no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements 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. Misstatements 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 statements. 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 statements, 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.

We are also responsible for expressing our opinion on whether the Party has adequate internal financial controls system in place and the operating effectiveness of such controls 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 its 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 statements 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 Party to cease to continue as a going concern. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

## Report on other legal and regulatory requirements

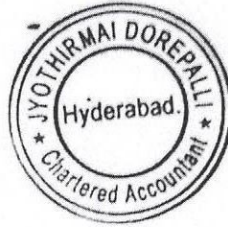
I We report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept so far as it appears from our examination of those books.
- (c) The Balance Sheet and the Statement of Income & Expenditure dealt with by this Report are in agreement with the books of accounts.
- (d) In our opinion, the aforesaid financial statements comply with the relevant Accounting Standards.

**FOR JYOTHIRMAI & ASSOCIATES**

**(Chartered Accountants)**

**FRN: 020818S**



A handwritten signature in black ink, appearing to read "Jyothirmmai Dorepalli".

**JYOTHIRMAI DOREPALLI**

**(Proprietor)**

**M.N.247213**