441/नि.1)
31-12-25

कपिल पाटील, अध्यक्ष

समाजवादी गणराज्य पार्टी

Date: 30/12/2025

To,
The Chief Electoral Officer,
Maharashtra State,
Mantralaya, Mumbai – 400 001.

2024-25

Subject: Submission of ITR acknowledgement for AY 2025–26 and Auditor's Report for the year ending 31st March 2025.

Respected Sir,
Please find enclosed the following documents for your kind perusal and record:

1. Acknowledgement of filing of Income Tax Return for the Assessment Year 2025–26.
2. Auditor's Report for the financial year ending 31st March 2025.

Samajwadi Ganrajya Party is a registered unrecognized political party with its headquarters in Mumbai. Accordingly, these documents are being submitted at Mumbai, as permitted by the Election Commission of India.

The party was earlier known as Lok Bharati and has since been renamed Samajwadi Ganrajya Party with the approval of the Election Commission of India, which has also been recorded in your office.

The application for PAN in the changed name is pending with the Income Tax Department. Hence, the Income Tax Return for the relevant assessment year has been filed using the existing PAN in the name of Lok Bharati.

We request you to kindly take the above on record. Thanking you.

Yours sincerely,

कपिल पाटील

Kapil Patil
President
Samajwadi Ganrajya Party

SAMAJWADI GANRAJYA PARTY ★ A/702, Vedant, Unnat Nagar No. 2, Goregaon (W), Mumbai- 400 062.

श्री जाधव वि.नि. 31/12

श्री निरवारे

31/12/2025

Acknowledgement Number:912648351201225 **Date of filing : 20-Dec-2025**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2025-26

PAN	AAAAL4074G		
Name	LOK BHARATI		
Address	88, MOTILAL NAGAR, GOREGAON WEST, Bangur Nagar S.O, Goregaon , MUMBAI , 19-Maharashtra, 91-INDIA, 400104		
Status	06-AJP (Artificial Juridical Person)	Form Number	ITR-7
Filed u/s	139(4)-Belated	e-Filing Acknowledgement Number	912648351201225

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	1,000
	Total tax, interest and Fee payable	6	1,000
	Taxes Paid	7	20,660
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 19,660
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by KAPIL HARISHCHANDRA PATIL in the capacity of Others having PAN AHEPP4145J from IP address 49.47.3.220 on 20-Dec-2025 17:14:41 DSC SI.No & Issuer 7334922 & 410178433097CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated

Barcode/QR Code

AAAAL4074G07912648351201225 91b4f4f12be7497f13262945d62388d76d3ccd01

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

SAMAJWADI GANRAJYA PARTY

(LOK BHARATI)

ANNUAL REPORT 2024.2025

(31ST MARCH 2025)

HIRAL MEHTA & ASSOCIATES
C-302, Milestone CHS Ltd,Near Corporation Bank, CSC Road No.3,Dahisar East,Mumbai-400068
Contact No.:9892592283; E-mail: cahiralmehta@gmail.com

CA INDIA

Independent Auditor's Report

To the President of
SAMAJWADI GANRAJYA PARTY (LOK BHARTI)

Opinion

1. We have audited the financial statements of **SAMAJWADI GANRAJYA PARTY (LOK BHARTI)**("the Political Party or Party"), which comprises the Balance Sheet as at March 31, 2025,the Income and Expenditure Account and the Cash Flow Statementfor the year then ended and notes to the financial statements, including a summary of significant accounting policies.

2. In our opinion, the accompanying financial statementsgive a true and fair view of the financial position of the Party as at March 31, 2025 and its financial performance and its Cash flow for the year then ended, in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). 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 Partyin accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management and Those Charged with Governance for the Financial Statements

4. The Party's Management is responsible for the preparation of the financial statements in accordance with the accounting principles generally accepted in India, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

5. In preparing the financial statements, the management is responsible for assessing the Party'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 the management either intends to liquidate the Party's or to cease operations, or has no realistic alternative but to do so.

6. Those charged with governance are responsible for overseeing the Party's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

7. 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 the 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

8. As part of an audit in accordance with the 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, but not for the purpose of expressing an opinion on the effectiveness of the Party's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the 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 Party'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 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.

9. Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our

HIRAL MEHTA & ASSOCIATES
M. No. [illegible]
FRN:13950[illegible]W
Chartered Accountants

audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

10. 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.

For M/s Hiral Mehta & Associates
Chartered Accountants
Firm Reg. No.: 0139501W

HIRAL MEHTA
Proprietor
Membership No.: 149085
UDIN: 25149085BMJQLO1534
Mumbai; Dated 17.12.2025

SAMAJWADI GANRAJYA PARTY (LOK BHARTI)

BALANCE SHEET AS AT 31ST MARCH, 2025

	Particulars	SCH. NO.	31-03-2025 Rs.	31-03-2024 Rs.
A	**GENERAL FUND & LIABILITIES**			
(1)	**GENERAL FUND**			
	Opening Balance		158,006	46,506
	Add: Surplus/(Deficit) during the year		16,382,696	111,500
	TOTAL		16,540,702	158,006
B	**ASSETS**			
(1)	**NON CURRENT ASSETS**			
	Property, Plant and Equipments	1	280,891	-
			280,891	-
(2)	**CURRENT ASSETS**			
	Cash in hand		908,909	273
	Balance with Union Bank of India		14,481,972	157,733
	Short Term Loans And Advances	2	868,930	
			16,259,811	158,006
	TOTAL		16,540,702	158,006
	Notes (including siginificant accounting policies) on Financial Statement	6		

As per our Report on even date
For Hiral Mehta & Associates
FRN No.0139501W

(Hiral Mehta)
Proprietor
M No.149085
Mumbai, Dated 17.12.2025

For Samajwadi Ganrajya Party (Lok Bharti)

(President) (Secretary)

SAMAJWADI GANRAJYA PARTY (LOK BHARTI)

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2025

	Particulars	SCH. NO.	31-03-2025 Rs.	31-03-2024 Rs.
A	**INCOME**			
	Membership Fees		-	111,500
	Donations & Contribution		35,920,859	-
			35,920,859	111,500
B	**EXPENDITURE**			
	Election Expenditure	3	15,025,003	-
	Employee Cost	4	3,563,561	-
	Administrative & General Expenses	5	934,815	-
	Depreciation		14,784	-
	Total Expenses		19,538,163	-
	SURPLUS/(DEFICIT) TRANSFERRED TO GENERAL FUND		16,382,696	111,500
	Notes (including siginificant accounting policies) on Financial Statement	6		

As per our Report on even date
For Hiral Mehta & Associates
FRN No.0139501W

For Samajwadi Ganrajya Party (Lok Bharti)

(Hiral Mehta)
Proprietor
M No.149085
Mumbai, Dated 17.12.2025

(President) (Secretary)

SAMAJWADI GANRAJYA PARTY (LOK BHARTI)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

	Particulars	31-03-2025	31-03-2024
		Rs.	Rs.
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Surplus as per statement of profit and loss	16,382,696	111,500
	Adjusted for :		
	Depreciation	14,784	
	Operating profit before working capital changes	16,397,480	111,500
	Taxes Paid	(20,660)	
	Net cash from operating activities (A)	16,376,820	111,500
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Capital expenditure on fixed assets	(295,675)	
	Net cash from / (used in) investing activities (B)	(295,675)	
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Advance given	(848,270)	
	Net cash from / (used in) financing activities (C)	(848,270)	
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	15,232,875	111,500
	Cash and cash equivalents at the beginning of the year	158,006	46,506
	Cash and cash equivalents at the end of the year	**15,390,881**	158,006

As per our Report on even date

For Hiral Mehta & Associates

FRN No.0139501W

(Hiral Mehta)

Proprietor

M No.149085

Mumbai, Dated 17.12.2025

HIRAL MEHTA & ASSOCIATES M. No. 149085 FRN.139501W Chartered Accountants

For Samajwadi Ganrajya Party (Lok Bharti)

(President) (Secretary)

SAMAJWADI GANRAJYA PARTY A/702, ... Hiral Nagar No. 2, Goregaon (W), Mumbai- 400 062.

SAMAJWADI GANRAJYA PARTY (LOK BHARTI)

SCHEDULE FORMING PART OF FINANCIAL STATEMENT -31.03.25

	31-03-2025 Rs.	31-03-2024 Rs.

SCHEDULE 1-PROPERTY, PLANT AND EQUIPMENTS

Description	Opening WDV (01/04/24)	Addition	Total	Depreciation	Net block (31/03/25)
Tangible Asset:					
Furniture and Fixtures	-	295,675	295,675	14,784	280,891
Previous Year	-	-	-	-	-

SCHEDULE 2-SHORT TERM LOANS & ADVANCES

	31-03-2025	31-03-2024
Advances recoverable in Cash or Kind	848,270	-
TDS	20,660	-
	868,930	-

SCHEDULE 3-ELECTION EXPENDITURE

	31-03-2025	31-03-2024
Advertisement Expenses	60,000	-
Books & Periodicals	29,707	-
D T P & Other Exps.	7,600	-
Flex Banner	8,235,225	-
Gift & presentation	31,680	-
Hoarding Expenses	150,000	-
Printing Charges- Flex, Banner, etc.	778,680	-
Printing - Hand Bill	557,180	-
Printing- Labour	58,750	-
Programme Expense	31,000	-
Travelling & Conveyance Expenses	127,759	-
	4,957,422	-
	15,025,003	-

SCHEDULE 4- EMPLOYEE COST

	31-03-2025	31-03-2024
Salaries, wages, bonus and other allowances	3,330,961	-
Contribution to provident and other funds-Insurance	210,000	-
Staff welfare expenses	22,600	-
	3,563,561	-

SAMAJWADI GANRAJYA PARTY A/702, Vasant Unnat Nagar No. 2, Goregaon (W), Mumbai 400 062

HIRAL MEHTA & ASSOCIATES M. No. 1[illegible]085 FRN:1395[illegible]1W Chartered Accountants

SAMAJWADI GANRAJYA PARTY (LOK BHARTI)

SCHEDULE FORMING PART OF FINANCIAL STATEMENT -31.03.25

	31-03-2025 Rs.	31-03-2024 Rs.

SCHEDULE 5- ADMINISTRATIVE & GENERAL EXPENSES

	31-03-2025 Rs.	31-03-2024 Rs.
Fees	25,000	-
Electricity Charges	28,117	-
Printing & Stationary	52,191	-
Repairs & Maintnance	185,362	-
Telephone & Mobile Charges	20,450	-
Miscellenous Expenses	91,484	-
Other Expenses	532,211	-
	934,815	-

SCHEDULE 6- SIGNIFICANT ACCOUNTING POLICIES

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

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

1.3 REVENUE RECOGNITION
The party recognises its receipts from voluntary donations whether general or specific, membership fees, interest income, rental income and other incidental income on cash basis as and when it.is actually received.

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

1.5 PROPERTY, PLANT AND EQUIPMENTS
PPE are stated at their cost value which includes freight, duties, taxes and all incidental expenses related to the acquisition.

Depreciation has been provided on Written Down Value Method.

1.6 PROVISIONS
As the party follows the cash system of recognising its income and expenditure, no provisions are required to be made in the financial statements.

SAMAJWADI GANRAJYA PARTY
A/702, Vedant, Unnat Nagar No. 2, Goregaon (W), Mumbai 400 062

HIRAL MEHTA & ASSOCIATES
M. No. 1[illegible]9085
FRN.13[illegible]01W
Chartered Accountants

SAMAJWADI GANRAJYA PARTY (LOK BHARTI)

SCHEDULE FORMING PART OF FINANCIAL STATEMENT -31.03.25

	31-03-2025	31-03-2024
	Rs.	Rs.

1.7 USE OF ESTIMATES

The prepartion of financial statement requires estimates and assumptions to be made by the management that effect the reported amount of assets and liabilites on the date of financial statements and the reported amount of receipt and disbursement during the reporting period.

Difference between the actual results and estimates are recognised in the period in which the results are known / materialised on cash basis.

As per our Report on even date
For Hiral Mehta & Associates
FRN No.0139501W

For Samajwadi Ganrajya Party (Lok Bharti)

(Hiral Mehta)
Proprietor
M No.149085
Mumbai, Dated 17.12.2025

(President) (Secretary)

SAMAJWADI GANRAJYA PARTY (LOK BHARTI)

BALANCE SHEET & P/L GROUPINGS -31.03.25

	31-03-2025 Rs.	31-03-2024 Rs.
1. CASH IN HAND		
Cash Account- Mumbai	905,939	273
Cash Account- Nagpur	2,970	-
	908,909	273
2. BANK ACCOUNTS		
Union Bank of India A/c- 10051011-Mumbai	9,855,894	-
Union Bank of India A/c- 251553-Nagpur	85,997	-
Union Bank of India A/c 33194	4,540,081	157,733
	14,481,972	157,733
3. ADVANCES RECOVERABLE IN CASH OR KIND		
Ramratan Baraskar	848,270	-
	848,270	-
4. OTHER EXPENSES		
Bank Charges	626	-
Cooli Cartage etc	12,500	-
Festival Expenses	150,000	-
Postage & Courier Charges	56,895	-
Tea & Refreshment	297,333	-
Water Charges- Bisleri	14,857	-
	532,211	-

SAMAJWADI GANRAJYA PARTY
A/702, Vedant, Unnat Nagar No. 2, Goregaon (W), Mumbai 400 062

HIRAL MEHTA & ASSOCIATES
M. No. 1-9035
FRN: 139501W
Chartered Accountants