

1090/10

2

KISHAN MAZDOOR SANGHARSH PARTY

BHAROSA CITY, SAROSA BHAROSA, POST-MAUNDA, BLOCK-KAKORI, LUCKNOW-226008

114 JUN 2022

To,
The Under Secretary,
Election Commission of India,
Nirvachan Sadan,
Ashok Road,
New Delhi- 110001

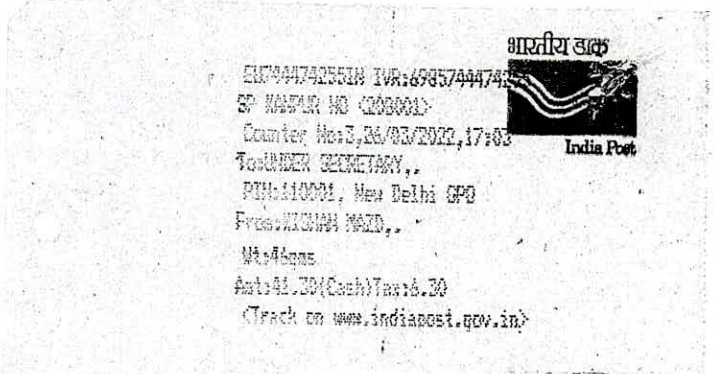
Dear Sir,

Registration No.: 56/161/2017-17/रा०द०अनु०-1

Subject: Submission of Annual Audit Report for the financial year 2020-21

Please find enclosed herewith audited Financial Statements of Kishan Mazdoor Sangharsh Party for the financial year 2020-21 along with Audit Report thereon.

I hereby acknowledge the receipt.



Thanking You.

Yours faithfully,

Kishan Mazdoor Sangharsh Party

For Kishan Mazdoor Sangharsh Party

(Signature)

Secretary

(Anil Kumar Misra)
Secretary

Yours a/a

(Signature)

कमलिका प्रमुख किसान मजदूर संगठन 30/6/22

Kishan Mazdoor Sangharsh Party
 Bharosa City, Sarosa Bharosa, Post-Maunda, Block-Kakori, Lucknow-226008
 Balance Sheet as at 31st March, 2021

		Amount Rs.	
SOURCES OF FUNDS	Schedule	Current Year	Preious Year
CORPUS FUND			
GENERAL FUND		0.00	0.00
EARMARKED FUNDS	1	35,281.43	27,535.93
RESERVES		0.00	0.00
LOANS/BORROWINGS		0.00	0.00
Secured		0.00	0.00
Unsecured		0.00	0.00
CURRENT LIABILITIES & PROVISIONS		0.00	0.00
TOTAL	2	60,000.00	27,500.00
		95,281.43	55,035.93
APPLICATIONS OF FUNDS			
FIXED ASSETS			
Tangible Assets	3	13,948.00	15,498.00
Intangible Assets			
Capital-Work-in-progress		0.00	0.00
INVESTMENTS		0.00	0.00
Long Term		0.00	0.00
Current Investments		0.00	0.00
CURRENT ASSETS		0.00	0.00
LOANS, ADVANCES & DEPOSITS	4	81,333.43	39,537.93
TOTAL		0.00	0.00
		95,281.43	55,035.93
Significant Accounting Policies	9		
Notes on Accounts	10	0.00	0.00

per our report of even date attached hereto.

Deep Misra and Company
 Chartered Accountants

Phone: 0096780

(Signature)
 Shri Narain Pandey

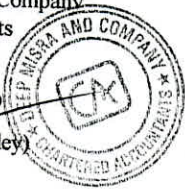
Partner

Phone: 073914

Office: Lucknow

Date: 27.01.2022

Ref: N-22073914APRSAC6304



For Kishan Mazdoor Sangharsh Party

(Signature)
 (Saurabh Kumar Shukla) Treasurer

(Signature)
 (Pramod Kumar Misra) Secretary

For Kishan Mazdoor Sangharsh Party

(Signature)
 Treasurer

(Signature)
 Secretary

Kishan Mazdoor Sangharsh Party
Bharosa City, Sarosa Bharosa, Post-Maunda, Block-Kakori, Lucknow-226008
Income and Expenditure Account for the year ended as on 31st March, 2021

Amount Rs.

	Schedule	Current Year	Preious Year
INCOME			
FEES & SUBSCRIPTIONS	5	2,18,304.00	1,59,210.00
GRANTS/DONATIONS/CONTRIBUTIONS	6	4,10,421.00	2,98,251.00
COLLECTION BY ISSUING COUPONS/SALE OF PUBLICATIONS		0.00	0.00
OTHER INCOME		0.00	0.00
TOTAL (A)		6,28,725.00	4,57,461.00
EXPENDITURE			
LECTION EXPENDITURE		0.00	0.00
MPLOYEE COSTS	7	1,64,872.00	1,46,882.00
ADMINISTRATIVE AND GENERAL EXPENSES	8	4,54,557.50	3,02,593.29
NANCE COSTS		0.00	0.00
EPRECIATION & AMORTISATION EXPENSES	9	1,550.00	1,722.00
OTHER EXPENSES		0.00	0.00
TOTAL (B)		6,20,979.50	4,51,197.29
Balance being excess of Income over Expenditue (A-B)		7,745.50	6,263.71
Transfer to/from Reserves		0.00	0.00
Balance being Surplus/(Deficit) carried to General Fund		7,745.50	6,263.71
Significant Accounting Policies & Botes on Accounts	10		

Mr Deep Misra and Company
Chartered Accountants

No: 009678C

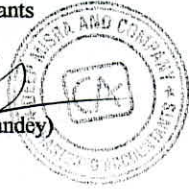
(Kishna Narain Pandey)

Partner

No.: 073914

Office: Lucknow

Dated: 27.01.2022



For Kishan Mazdoor Sangharsh Party

Saurabh Kumar Shukla
(Saurabh Kumar Shukla) Treasurer

Pramod Kumar Misra
(Pramod Kumar Misra) Secretary

For Kishan Mazdoor Sangharsh Party

Saurabh Kumar Shukla
Treasurer

Pramod Kumar Misra
Secretary

Kishan Mazdoor Sangharsh Party
Bharosa City, Sarosa Bharosa, Post-Maunda, Block-Kakori, Lucknow-226008
Schedule of Balance Sheet and Income & Expenditure Account for the year ended as on 31st March, 2021

	Current Year	Preious Year
GENERAL FUND:		
Opening Balance		
Add: Excess of Income over Expenditure	27,535.93	21,272.22
	7,745.50	6,263.71
	35,281.43	27,535.93
CURRENT LIABILITIES & PROVISIONS:		
Audit Fees Payable	42,500.00	27,500.00
Accounting Charges Payable	12,000.00	0.00
Legal Fees Payable	5,500.00	0.00
	60,000.00	27,500.00
FIXED ASSETS:		
Tangible Assets		
Furniture & Fixtures	15,498.00	17,220.00
Less: Depreciation @10 %	1,550.00	1,722.00
	13,948.00	15,498.00
Intangible Assets		
Capital-Work-in-progress	0.00	0.00
	0.00	0.00
	13,948.00	15,498.00
CURRENT ASSETS:		
Cash-in-hand	71,006.00	18,448.00
Bank Balances	10,327.43	21,089.93
	81,333.43	39,537.93
MEMBERSHIPS AND SUBSCRIPTIONS		
Subscriptions	1,26,500.00	1,26,500.00
Membership Fees	91,804.00	32,710.00
	2,18,304.00	1,59,210.00
GRANTS/DONATIONS/CONTRIBUTIONS:		
Donations	4,10,421.00	2,98,251.00
	4,10,421.00	2,98,251.00
EMPLOYEE COSTS		
Salary	1,64,872.00	1,46,882.00
	1,64,872.00	1,46,882.00
ADMINISTRATIVE AND GENERAL EXPENSES:		
Administration Expenses	50,000.00	0.00
Office Rent	24,000.00	24,000.00
Bank Expenses	2,066.50	544.29
Electricity Charges	36,781.00	32,058.00
Printing & Stationery	34,267.00	26,187.00
Accounting Charges	17,000.00	0.00
Postage Expenses	33,261.00	26,937.00
Printing expenses	57,132.00	36,814.00
Telephone fees/ Expenses	15,334.00	7,329.00
Newspaper, Books & Periodicals	18,923.00	16,591.00
Postage & Courier	7,862.00	10,761.00
Telephone Expenses	5,000.00	0.00
Transportation & Conveyance	30,316.00	22,731.00
Professional Fees	38,872.00	31,914.00
Miscellaneous Expenses	15,000.00	12,500.00
	68,743.00	54,227.00
	4,54,557.50	3,02,593.29
DEPRECIATION & AMORTISATION EXPENSES		
Depreciation	1,550.00	1,722.00
Primary Expenses written off	0.00	0.00
	1,550.00	1,722.00

For Kishan Mazdoor Sangharsh Party

Lucknow
27.01.2022



S. K. Shukla
(Saurabh Kumar Shukla) Kishan Mazdoor Sangharsh Party
Treasurer

S. K. Shukla
Treasurer

प्रमोद कुमार मिश्रा
(Pramod Kumar Misra)
Secretary

प्रमोद कुमार मिश्रा
Secretary

KISHAN MAZDOOR SANGHARSH PARTY

BHAROSA CITY, SAROSA BHAROSA, POST-MAUNDA, BLOCK-KAKORI, LUCKNOW-226008

Schedule No.10:

Significant Accounting Policies and other Explanatory Information for the year ended 31st March 2021

A. CORPORATE INFORMATION:

Kishan Majdoor Sangharsh Party registered with the Election Commission of India as a Political Party. The object of the party is the well being and advancement of the people of India and the establishment in India, by peaceful and constitutional means, of a Socialist State based on Parliamentary Democracy in which there is equality of opportunity and of Political economic and social rights and which aims at world peace and fellowship.

B. SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of Accounts:

The financial statements have been prepared to comply in all material respects with the Accounting Standards and Guidance Note issued by the Institute of Chartered Accountants of India. The financial statements have been prepared under the historical cost convention on accrual basis. The accounting policies have been consistently applied by the party and are consistent with those used in the previous year.

2. Use of Estimates:

The preparation of financial statements in conformity with the generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

3. Fixed Assets:

Fixed Assets are stated at cost of acquisition less accumulated depreciation. Cost of acquisition of fixed assets is inclusive of freight, duties & taxes.

4. Depreciation/Amortization:

Depreciation is provided using written down value method, as per the rates decided by the management and has been provided consistently.

5. Investments:

Investments are NIL.

6. Employee Benefits:

Remuneration and other employee benefits payable are accounted for on accrual basis.



For Kishan Mazdoor Sangharsh Party
S. Kumar
Treasurer

यशोदर कुमार शर्मा
Secretary

KISHAN MAZDOOR SANGHARSH PARTY

BHAROSA CITY, SAROSA BHAROSA, POST-MAUNDA, BLOCK-KAKORI, LUCKNOW-226008

7. **Revenue Recognition:**

Except annual member fee from members all the income and expenses are accounted for on accrual basis.

8. **Taxes on Income:**

No provision for income tax has been considered necessary as the party has complied with the applicable provisions of Income Tax Act, 1961 and the Representation of the People Act, 1951 for claiming its income exempt from tax u/s 13A of Income Tax Act, 1961.

9. **Provisions, Contingent Liabilities and Contingent Assets:**

A provision is recognized when the party has a present obligation as a result of past event. It is probable that an outflow of resources embodying economic benefit will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on the best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and are adjusted to reflect the current best estimates.

Contingent Liabilities- NIL (Previous Year- NIL)

Contingent Assets are neither recognized nor disclosed in financial statements.

10. **Cash Flow Statements:**

Cash Flow Statements is prepared as per Indirect method as referred to in AS-3 "Cash Flow Statement".

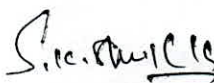
Module No.10:

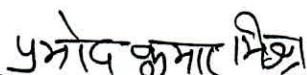
NOTES ON ACCOUNTS:

- i. No donation has been received from outside India during the year.
- ii. No penalty of material amount has been imposed on any of the electoral officers during the year.
- iii. Balances appearing in Current Assets and Current Liabilities of various parties have not been confirmed.

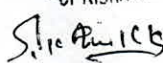


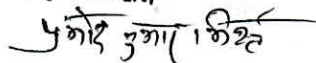
For Kishan Mazdoor Sangharsh Party


(Saurabh Kumar Shukla)
Treasurer


(Pramod Kumar Misra)
General Secretary

For Kishan Mazdoor Sangharsh Party


Treasurer


Secretary

Lucknow
17.01.2022

Kishan Mazdoor Sangharsh Party
 Bharosa City, Sarosa Bharosa, Post-Maunda, Block-Kakori, Lucknow-226008
 Balance Sheet as at 31st March, 2021

SOURCES OF FUNDS	Schedule	Amount Rs.	
		Current Year	Preious Year
CORPUS FUND			
GENERAL FUND		0.00	0.00
EARMARKED FUNDS	1	35,281.43	27,535.93
RESERVES		0.00	0.00
LOANS/BORROWINGS		0.00	0.00
Secured		0.00	0.00
Unsecured		0.00	0.00
CURRENT LIABILITIES & PROVISIONS		0.00	0.00
TOTAL	2	60,000.00	27,500.00
APPLICATIONS OF FUNDS		95,281.43	55,035.93
FIXED ASSETS			
Tangible Assets	3	13,948.00	15,498.00
Intangible Assets		0.00	0.00
Capital-Work-in-progress		0.00	0.00
INVESTMENTS		0.00	0.00
Long Term		0.00	0.00
Current Investments		0.00	0.00
CURRENT ASSETS		0.00	0.00
LOANS, ADVANCES & DEPOSITS	4	81,333.43	39,537.93
TOTAL		95,281.43	55,035.93
Significant Accounting Policies		0.00	0.00
Notes on Accounts	10	0.00	0.00

As per our report of even date attached hereto.

For Deep Misra and Company

Chartered Accountants

FRN/009678C

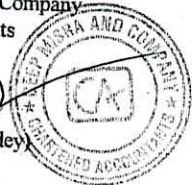
(Signature)
 (Krishna Narain Pandey)
 Partner

M.No.: 073914

Place: Lucknow

Dated: 27.01.2022

UDIN - 22073914APRSAC6304



For Kishan Mazdoor Sangharsh Party

(Signature)
 (Saurabh Kumar Shukla)

Treasurer

(Pramod Kumar Misra)

Secretary

(Signature)

For Kishan Mazdoor Sangharsh Party

(Signature)
 Treasurer

(Signature)
 Secretary

Kishan Mazdoor Sangharsh Party
 Bharosa City, Sarosa Bharosa, Post-Maunda, Block-Kakori, Lucknow-226008
 Income and Expenditure Account for the year ended as on 31st March, 2021

		Amount Rs.	
INCOME	Schedule	Current Year	Preious Year
FEES & SUBSCRIPTIONS	5	2,18,304.00	1,59,210.00
GRANTS/DONATIONS/CONTRIBUTIONS	6	4,10,421.00	2,98,251.00
COLLECTION BY ISSUING COUPONS/SALE OF PUBLICATIONS		0.00	0.00
OTHER INCOME		0.00	0.00
TOTAL (A)		6,28,725.00	4,57,461.00
EXPENDITURE			
ELECTION EXPENDITURE		0.00	0.00
EMPLOYEE COSTS	7	1,64,872.00	1,46,882.00
ADMINISTRATIVE AND GENERAL EXPENSES	8	4,54,557.50	3,02,593.29
FINANCE COSTS		0.00	0.00
DEPRECIATION & AMORTISATION EXPENSES	9	1,550.00	1,722.00
OTHER EXPENSES		0.00	0.00
TOTAL (B)		6,20,979.50	4,51,197.29
Balance being excess of Income over Expenditue (A-B)		7,745.50	6,263.71
Transfer to/from Reserves		0.00	0.00
Balance being Surplus/(Deficit) carried to General Fund		7,745.50	6,263.71
Significant Accounting Policies	10		
Notes on Accounts	10		

For Deep Misra and Company
 Chartered Accountants

FRN: 009678C

(Signature)
 (Krishna Narain Pandey)
 Partner

M.No.: 073914

Place: Lucknow

Dated: 17.01.2022



For Kishan Mazdoor Sangharsh Party

(Signature)
 (Saurabh Kumar Shukla)

Treasurer

(Signature)
 (Pramod Kumar Misra)

Secretary

For Kishan Mazdoor Sangharsh Party

(Signature) *(Signature)*

Treasurer

Secretary

Kishan Mazdoor Sangharsh Party
 Bharosa City, Sarosa Bharosa, Post-Maunda, Block-Kakori, Lucknow-226008
 Schedule of Balance Sheet and Income & Expenditure Account for the year ended as on 31st March, 2021

	Current Year	Preious Year
1 GENERAL FUND:		
Opening Balance		
Add: Excess of Income over Expenditure	27,535.93	21,272.22
	<u>7,745.50</u>	<u>6,263.71</u>
2 CURRENT LIABILITIES & PROVISIONS:		
Audit Fees Payable	42,500.00	27,500.00
Accounting Charges Payable	12,000.00	0.00
Legal Fees Payable	5,500.00	0.00
	<u>60,000.00</u>	<u>27,500.00</u>
3 FIXED ASSETS:		
Tangible Assets		
Furniture & Fixtures	15,498.00	17,220.00
Less: Depreciation @10 %	<u>1,550.00</u>	<u>1,722.00</u>
Intangible Assets	13,948.00	15,498.00
Capital-Work-in-progress	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
	<u>13,948.00</u>	<u>15,498.00</u>
4 CURRENT ASSETS:		
Cash-in-hand	71,006.00	18,448.00
Bank Balances	10,327.43	21,089.93
	<u>81,333.43</u>	<u>39,537.93</u>
5 FEES AND SUBSCRIPTIONS		
Subscriptions	1,26,500.00	1,26,500.00
Membership Fees	91,804.00	32,710.00
	<u>2,18,304.00</u>	<u>1,59,210.00</u>
6 GRANTS/DONATIONS/CONTRIBUTIONS:		
Donations	4,10,421.00	2,98,251.00
	<u>4,10,421.00</u>	<u>2,98,251.00</u>
7 EMPLOYEE COSTS		
Salary	1,64,872.00	1,46,882.00
	<u>1,64,872.00</u>	<u>1,46,882.00</u>
8 ADMINISTRATIVE AND GENERAL EXPENSES:		
Registration Expenses	50,000.00	0.00
Office Rent	24,000.00	24,000.00
Bank Expenses	2,066.50	544.29
Electricity Charges	36,781.00	32,058.00
Printing & Stationery	34,267.00	26,187.00
Accounting Charges	17,000.00	0.00
Refreshment Expenses	33,261.00	26,937.00
Meeting expenses	57,132.00	36,814.00
Legal fees/ Expenses	15,334.00	7,329.00
Newspaper, Books & Periodicals	18,923.00	16,591.00
Postage & Courier	7,862.00	10,761.00
Website Expenses	5,000.00	0.00
Telephone & Mobile	30,316.00	22,731.00
Travelling & Conveyance	38,872.00	31,914.00
Audit Fees	15,000.00	12,500.00
Miscellaneous Expenses	68,743.00	54,227.00
	<u>4,54,557.50</u>	<u>3,02,593.29</u>
DEPRECIATION & AMORTISATION EXPENSES		
Depreciation	1,550.00	1,722.00
Preliminary Expenses written off	0.00	0.00
	<u>1,550.00</u>	<u>1,722.00</u>

Place: Lucknow
 Dated: 27.01.2022



S. Saurabh
 (Saurabh Kumar Shukla)
 Treasurer

For Kishan Mazdoor Sangharsh Party
प्रमोद कुमार मिश्रा
 (Pramod Kumar Misra)
 Secretary

For Kishan Mazdoor Sangharsh Party
S. Saurabh
 Treasurer
प्रमोद कुमार मिश्रा
 Secretary

KISHAN MAZDOOR SANGHARSH PARTY

BHAROSA CITY, SAROSA BHAROSA, POST-MAUNDA, BLOCK-KAKORI, LUCKNOW-226008

Schedule No.10:

Significant Accounting Policies and other Explanatory Information for the year ended 31st March 2021

A. CORPORATE INFORMATION:

Kishan Majdoor Sangharsh Party registered with the Election Commission of India as a Political Party. The object of the party is the well being and advancement of the people of India and the establishment in India, by peaceful and constitutional means, of a Socialist State based on Parliamentary Democracy in which there is equality of opportunity and of Political economic and social rights and which aims at world peace and fellowship.

B. SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of Accounts:

The financial statements have been prepared to comply in all material respects with the Accounting Standards and Guidance Note issued by the Institute of Chartered Accountants of India. The financial statements have been prepared under the historical cost convention on accrual basis. The accounting policies have been consistently applied by the party and are consistent with those used in the previous year.

2. Use of Estimates:

The preparation of financial statements in conformity with the generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

3. Fixed Assets:

Fixed Assets are stated at cost of acquisition less accumulated depreciation. Cost of acquisition of fixed assets is inclusive of freight, duties & taxes.

4. Depreciation/Amortization:

Depreciation is provided using written down value method, as per the rates decided by the management and has been provided consistently.

5. Investments:

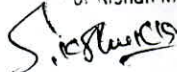
Investments are NIL.

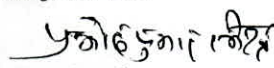
6. Employee Benefits:

Remuneration and other employee benefits payable are accounted for on accrual basis.



For Kishan Mazdoor Sangharsh Party


Treasurer


Secretary

KISHAN MAZDOOR SANGHARSH PARTY

BHAROSA CITY, SAROSA BHAROSA, POST-MAUNDA, BLOCK-KAKORI, LUCKNOW-226008

7. Revenue Recognition:

Except annual member fee from members all the income and expenses are accounted for on accrual basis.

8. Taxes on Income:

No provision for income tax has been considered necessary as the party has complied with the applicable provisions of Income Tax Act, 1961 and the Representation of the People Act, 1951 for claiming its income exempt from tax u/s 13A of Income Tax Act, 1961.

9. Provisions, Contingent Liabilities and Contingent Assets:

A provision is recognized when the party has a present obligation as a result of past event. It is probable that an outflow of resources embodying economic benefit will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on the best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and are adjusted to reflect the current best estimates.

Contingent Liabilities- NIL (Previous Year- NIL)

Contingent Assets are neither recognized nor disclosed in financial statements.

10. Cash Flow Statements:

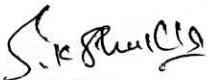
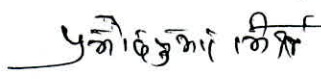
Cash Flow Statements is prepared as per Indirect method as referred to in AS-3 "Cash Flow Statement".

C. NOTES ON ACCOUNTS:

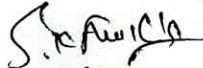
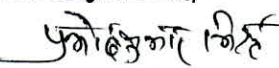
- i. No donation has been received from outside India during the year.
- ii. No penalty of material amount has been imposed on any of the electoral officers during the year.
- iii. Balances appearing in Current Assets and Current Liabilities of various parties have not been confirmed.



For Kishan Mazdoor Sangharsh Party

 
(Saurabh Kumar Shukla) (Pramod Kumar Misra)
Treasurer General Secretary

For Kishan Mazdoor Sangharsh Party

 
Treasurer Secretary

Place: Lucknow

Dated: 27.01.2022

Deep Misra and Company
Chartered Accountants
Civil Lines,
Lucknow-208001
Phone: 12-2983925
Email: deepmisra@gmail.com



दीप मिश्रा एण्ड कम्पनी
सनदी लेखाकार
15/258-ई, सिविल लाइन्स,
कानपुर-208001
दूरभाष : 0512-2983925
ई-मेल : deepmisra@gmail.com

INDEPENDENT AUDITOR'S REPORT

President
Kishan Mazdoor Sangharsh Party
Sarosa City,
Sarosa Bharosa,
Lucknow-226008
Kakori
Lucknow-226008

OPINION
We have audited the accompanying financial statements of Kishan Mazdoor Sangharsh Party (hereinafter referred to as "The Party"), Sarosa City, Sarosa Bharosa, Kakori, Lucknow-226008, which comprises the Balance Sheet as at 31st March, 2020, the Income and Expenditure Account and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information incorporated in these financial statements of Kishan Mazdoor Sangharsh Party audited by us, none of the branches have been audited by us.

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements give a true and fair view in conformity with the Party as at March 31, 2020 and of its financial performance and its cash flows for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Further 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 have been kept by the Party so far as appears from our examination of those books.

The Balance Sheet, Income and Expenditure Account and Cash Flow Statement dealt with by this Report are in agreement with the books of account.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India:

- in the case of the Balance Sheet of the state of affairs of the Political Party as at 31st March, 2020;
- in the case of the Income and Expenditure Account, of the Surplus for the year ended on that date;
- in the case of the Cash flow Statement, of the cash flows for the year ended on that date.



Misra and Company
Chartered Accountants
15, Civil Lines,
Kanpur-208001
Phone: 0512-2983925
Email: deepmisraco@gmail.com



दीप मिश्रा एण्ड कम्पनी
सनदी लेखाकार
15/258-ई, सिविल लाइन्स,
कानपुर-208001
दूरभाष : 0512-2983925
ई-मेल : deepmisraco@gmail.com

OPINION

We conducted our audit in accordance with Standards on Auditing (SAs) specified under section (10) of the Companies Act, 2013. 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 Companies Act, 2013 and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Institute's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management's responsibility is to prepare financial statements that give a true and fair view of the financial position, financial performance and cash flows of Kishan Sangharsh Party in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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.

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. 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 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 :



Misra and Company
Chartered Accountants
Civil Lines,
Kanpur-208001
Phone: 2983925
Email: misraco@gmail.com



दीप मिश्रा एण्ड कम्पनी
सनदी लेखाकार
15/258-ई, सिविल लाइन्स,
कानपुर-208001
दूरभाष : 0512-2983925
ई-मेल : deepmisraco@gmail.com

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 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 statements or, if such disclosures are inadequate, to modify our opinion.

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.

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.

Deep Misra and Company
Chartered Accountants
Registration No: 009678C



(Signature)
Deep Misra (Partner)

Phone: 073914
Address: Kanpur
Date: 27.01.2021
Registration No: 22073914AFRSAC6304