

हम लोग पार्टी HUM LOG PARTY

Ref No.:

Dated: 24/02/2022

To
The Election Officer, (COE),
Office Of The Chief Electoral Officers
Old St. Stephen's Collage Building,
Kashmere Gate, Delhi-110006

**Subject:- Submission of Annual Audited Statement of Accounts Income Tax Return of
Financial Year 2021-22 Reg.**

Sir,

Please find enclosed the annual audited accounts and copy of the Income Tax Return filed by the Hum Log Party for the financial year 2021-22.

Kindly acknowledge the same.

With Regards
HUM LOG PARTY

Rahul Singh
General Secretary

General Secretary

M.- +91 8287701221

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
2021-22

PAN	AAABH1455J		
Name	HUM LOG PARTY		
Address	H. NO. B-170 , PRIYADARSHINI VIHAR , DELHI , 09-Delhi , 110092		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	119090430081221

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		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	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
(+)Tax Payable /(-)Refundable (6-7)	8	0	
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)	19	0	

Income Tax Return submitted electronically on 08-12-2021 17:19:16 from IP address 10.1.82.88 and verified by ADARSH KUMAR GUPTA having PAN AAOPG9453D on 08-12-2021 17:19:15 using paper ITR-Verification Form /Electronic Verification Code generated through Digital mode

System Generated

Barcode/QR Code



AAABH1455J071190904300812218A24110253FA372B985737BB3C49887EC6085FF7

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

S.M. & Associates

1760, 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

H. No. 170, Priyadarshini Vihar

Delhi – 110092

Opinion

We have audited the accompanying financial statements of Hum Log Party which comprise the Balance Sheet as at March 31, 2021, the statement of Income and expenditure for the year ended on March 31, 2021, 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, 2021;
- 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 ICAI'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 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



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Chartered Accountants

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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: 02.12.2021

UDIN: 21088486 AAAA D06978

For S.M & Associates
Chartered Accountants
FRN: 009649N
M.No. 088486
FRN: 009649N
CA Sunil Maheshwari
Prop.
M. No.: 088486

HUM LOG PARTY
B-170 PRIYADARSHINI VIHAR DELHI-110092
BALANCE SHEET AS AT 31.03.2021

Sr. No.	Particulars	Note No.	As at 31.03.2021	As at 31.03.2020
I	SOURCES OF FUNDS			
(1)	CAPITAL FUNDS	1	-	-
(2)	LOANS AND BORROWINGS	2	-	-
(3)	CURRENT LIABILITIES	3	15.00	-
Total of Liabilities			15.00	-
II	APPLICATION OF FUNDS			
(1)	FIXED ASSETS	4		
(a)	Tangible Assets			
(b)	Intangible Assets			
(2)	CURRENT ASSETS			
(a)	Cash and Bank Balances	5	15.00	-
(3)	LOANS AND ADVANCES	6	-	-
Total of Assets			15.00	-

Significant Accounting Policies

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As per our report of even date attached.

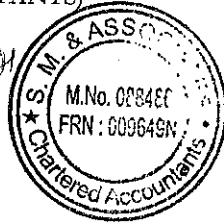
FOR S.M & ASSOCIATES
(CHARTERED ACCOUNTANTS)

Firm Reg. No.: 009649N

Sunil Maheshwari

Prop.

M.No.: 088486



For Hum Log Party

हम लोग पार्टी

Arun Aggarwal
Treasurer

कोषाध्यक्ष

Place: New Delhi

Date: 02.12.2021

HUM LOG PARTY
B-170 PRIYADARSHINI VIHAR DELHI-110092
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

Sr. No.	Particulars	Note No.	For the year ended 31.03.2021	For the year ended 31.03.2020
	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	-	-
	Total Expenses		-	-
VII	Surplus/deficit for the year		-	-

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: 02.12.2021

For Hum Log Party

हुम लोग पार्टी

Arun Aggarwal
 Treasurer

कोषाध्यक्ष

HUM LOG PARTY

B-170 PRIYADARSHINI VIHAR DELHI-110092

Notes Forming Integral Part of the Balance Sheet as at March 31, 2021

Note 1: Capital Funds

Sr. No	Particulars	As at 31.03.2021	As at 31.03.2020
	Opening Balance	-	-
	Add/(Less): Surplus/(Deficit) during the year	-	-
	Closing balance	-	-

Note 2: Loans and Borrowings

Sr. No	Particulars	As at 31.03.2021	As at 31.03.2020
1	Secured Loans	-	-
2	Unsecured Loans	-	-
	Total	-	-

Note 3: Current Liabilities

Sr. No	Particulars	As at 31.03.2021	As at 31.03.2020
1	Advances	-	-
2	Deposits	-	-
3	Sundry Creditors	15.00	-
	Total	15.00	-

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HUM LOG PARTY

B-170 PRIYADARSHINI VIHAR DELHI-110092

Notes Forming Integral Part of the Financial Statements as at March 31, 2021

Note 4: Fixed Assets

S.No	Particulars	Rate	Balance as at 01.04.2020	Addition		Sales	Total	Depreciation	Balance as at 31.03.2021
				More than 180 days	Less than 180 days				
1	Tangible Assets	-	-	-	-	-	-	-	-
2	Intangible assets	-	-	-	-	-	-	-	-
TOTAL									



Handwritten signature and date: 4/3/21

HUM LOG PARTY

B-170 PRIYADARSHINI VIHAR DELHI-110092

Notes Forming Integral Part of the Balance Sheet as at March 31, 2021

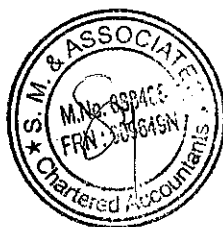
Note 5: Current Assets

Sr. No	Particulars	As at 31.03.2021	As at 31.03.2020
1	Cash-in-Hand		
	Cash Balance	-	-
	Sub Total (A)	-	-
2	Bank Balance		
	HDFC Bank Ltd.	15.00	-
3	Other Current assets	-	-
	Sub Total (B)	15.00	-
	Total (A + B)	15.00	-

Note 6: Loans and advances

Sr. No	Cash-in-Hand	As at 31.03.2021	As at 31.03.2020
1	Loans	-	-
2	Advances	-	-
	Total	-	-

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B-170 PRIYADARSHINI VIHAR DELHI-110092

Notes Forming Part of the Statement of Profit & Loss for the year ended March 31, 2021

Note 7: Fees and Subscriptions

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Application fees	-	-
2	Membership fees	-	-
	Total	-	-

Note 8: Voluntary Contributions

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Contribution through electoral bonds	-	-
2	Other contributions	-	-
	Total	-	-

Note 9: Other Income

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Miscellaneous Income	-	-
	Total	-	-

Note 10: Employee Benefit Expenses

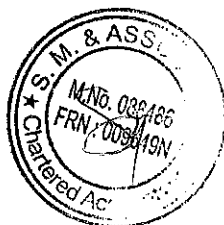
Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Salary	-	-
2	Staff welfare	-	-
	Total	-	-

Note 11: Administrative costs

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Administration expenses	-	-
	Total	-	-

Note 12: Finance costs

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Intrest Costs	-	-
2	Other financial expenses	-	-
	Total	-	-



Hum Log Party
A
Signature
Date

HUM LOG PARTY
B-170 PRIYADARSHINI VIHAR DELHI-110092
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31.03.2021

Particulars		For the year ended 31.03.2021	For the year ended 31.03.2020
CASH FLOW FROM OPERATING ACTIVITIES			
Surplus/(Deficit) for the year		-	-
Operating surplus/(Deficit) before working capital changes		-	-
Increase/(Decrease) in Current Liabilities		15.00	-
(Increase)/(Decrease) in Loans & Advances		-	-
Net cash flow from operating activities	(A)	15.00	-
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)	-	-
Cash and cash equivalents at the beginning of the year		-	-
Cash and cash equivalents at the end of the year		15.00	-
Components of cash and cash equivalents			
Cash in Hand		-	-
Balance With Banks:			
In Current Accounts		15.00	-
In Fixed Deposits		-	-
Total cash and equivalents		15.00	-

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B-170 PRIYADARSHINI VIHAR DELHI-110092

Notes Forming Integral Part of the Financial Statements as at March 31, 2021

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, np 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.



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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

Sunil Maheshwari

Prop.

M.No.: 088486



For Hum Log Party

Arun Aggarwal

Treasurer

Place: New Delhi

Date: 02.12.2021