

URGENT

OFFICE OF THE CHIEF ELECTORAL OFFICER, ODISHA
Behind Lok Seva Bhawan, Unit-V, Pin-751001,

No. EC-CON-COE-0163-2024 - **4329** /Elec. Bhubaneswar, dated, the **4th** July, 2026
From

Sri Premananda Jena
Assistant Chief Electoral Officer-cum-
Under Secretary to Government

To

The Nodal Officer,
IT Cell,
Home (Elections) Department

Sub: Uploading of Annual Audited Accounts with Auditor's Reports of Samruddha Odisha Party (RUPP) on the website of the CEO, Odisha - Regarding.

Sir,

In inviting a reference to the subject cited above, I am directed to forward herewith copies of the Annual Audited Accounts with Auditor's Reports of Samruddha Odisha Party (RUPP) for F.Y. 2021-22, 2022-23, 2023-24 & 2024-25, received in its letter dated 23.06.2026 (copy enclosed) for information and necessary action.

It is requested that the above reports be uploaded on the website of the CEO, Odisha under the heading "**Reports and Accounts Statements of State level Political Parties**", with links from "**current news.**"

This may be treated as **URGENT**.

Encl. - As mentioned above

Yours faithfully

[Signature]
04/07/26

ACEO -cum-Under Secretary to Govt.

Memo No. **4330** /Elec. dt. **04-07-2026**

Copy forwarded to OSD to Chief Electoral Officer, Odisha for kind information of Chief Electoral Officer, Odisha.

[Signature]
04/07/26

ACEO -cum-Under Secretary to Govt.

Memo No. **4331** /Elec., Dtd. **04-07-2026**

Copy forwarded to President/ Treasurer, Samruddha Odisha, Flat No. 412, Mahanadi Apartment, Gothapatana, Behind TIMES Gurukula, Bhubaneswar, PIN- 751003, E-mail ID: samruddhaodisha22@gmail.com for information and necessary action.

[Signature]
04/07/26

ACEO -cum-Under Secretary to Govt.

Dak - 1230/EC/2026

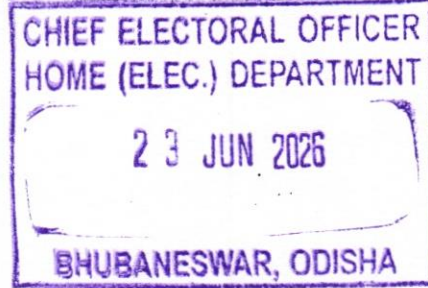
Date - 23.06.2026

Dy - 155/E/EC

ସମୂଦ୍ଧ ଓଡ଼ିଶା

Samruddha Odisha

Flat No - 412, Mahanadi Apartment, Gothapatna, Behind TIMES Gurukula, Bhubaneswar, PIN- 751003, Odisha
Email ID- samruddhaodisha22@gmail.com, Phone- 79784 60372, 9437578543



Date - 23.06.2026

To

The Chief Electoral Officer
Chief Electoral Office - Odisha, Bhubaneswar.

Sub- Submission of Audited report From 2021-22 to 2024-25

Sir,

We are submitting following Audited Accounts Report of samruddha Odisha for your kind information and official follow up action.

1. Financial Year 2021-22
2. Financial Year 2022-23
3. Financial Year 2023-24
4. Financial Year 2024-25

Conduct

Thanking You,

Yours faithfully,

Nirakar Beura
(Nirakar Beura) 23/06/2026

General Secretary
SAMRUDDHA ODISHA
General Secretary
Samruddha Odisha

Mob - 94376 30124



23/6/26
ASO (A.P.)

23/6/26
ASO (A.P.)

THE ELECTORAL COMMISSION
 HOME (ELECT) DEPARTMENT
 5 JULY 1978
 SINGAPORE



1/10/78
 1/10/78
 General Secretary
 Electoral Commission



INDEPENDENT AUDITOR'S REPORT

TO THE Members OF SAMRUDDHA ODISHA

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Samruddha Odisha ("the Party"), which comprise the balance sheet as at 31st March 2022, and the statement of Income and Expenditure for the year then ended, and notes to the financial statements., including a summary of significant accounting policies.

It is the policy of the party to prepare its financial statements. In our opinion, the accompanying financial statements prepared give a true and fair view of the financial position of the Party as on **March 31, 2022** and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by 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, 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.

Other Information

Our opinion on financial statements, and our report on other legal regulatory requirement below is not modified in respect of the above matters with respect to our reliance on the work done .

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

Party 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 principles generally accepted in India. This responsibility also includes 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 statements 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 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 or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Party'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 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.

Report on Other Legal and Regulatory Requirements

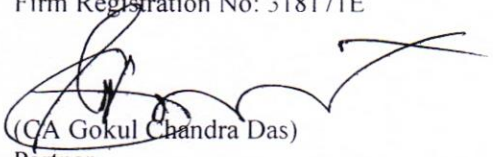
We report that:-

- 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 by the Party so far as it appears from our examination of those books
- c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards by the Institute of Chartered Accountants of India.

Place: Bhubaneswar
Date: 28/09/2023
UDIN: 23086157BGXQYE6928



For GNS & Associates
Chartered Accountants
Firm Registration No: 318171E


(CA Gokul Chandra Das)
Partner
Membership No: 086157

SAMRUDDHA ODISHA

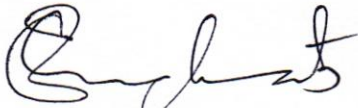
BHUBANESWAR

BALANCE SHEET AS ON 31ST MARCH 2022

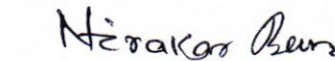
LIABILITIES	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)
<u>CAPITAL</u>		<u>Fixed Assets</u>	
<u>General Fund</u>		Public Address System	60,955.00
Opening Balance	(5,946,292.00)		
Less :Excess of Expenditure over Income	(29,351.00)	<u>Loans & Advance</u>	
	(5,975,643.00)	Vission India	705,000.00
Membership Fund	120,830.00	<u>Cash & Bank Balance</u>	
Unsecured Loan	6,600,000.00	Cash in Hand	16,461.00
Sundry Creditors	314,736.00	Cash at Bank	277,507.00
			293,968.00
	<u>1,059,923.00</u>		<u>1,059,923.00</u>

ACCOUNTING POLICIES AND NOTES TO ACCOUNT ANNEXURE-1

For Samruddha Odisha


(President)

Samruddha Odisha
PLACE: BHUBANESWAR
DATE :


(General Secretary)
General Secretary
Samruddha Odisha



As per our report of even date.

For GNS & Associates
Chartered Accountants


(S.A. GOKUL C. DAS)
Partner

Membership No-086157

22/09/2023



BHUBANESWAR

EXPENDITURE	AMOUNT(Rs)	INCOME	AMOUNT(Rs)
Programme Expenses	60,000.00	Donation & Contribution	762,179.00
Office Maintenance	100.00		
Party Organisational Expenses	720,000.00	Excess of Expenditure over	
Bank Charges	673.00	Income	29,351.00
Depreciation	10,757.00		
	791,530.00		791,530.00

As per our report of even date.

For Samruddha Odisha

For GNS & Associates

Chartered Accountants


(President)
President
Samruddha Odisha

PLACE: BHUBANESWAR

DATE:

Nirakar Bhatta
 (General Secretary)
 General Secretary
 Samruddha Goshal

(C.A GOKUL C. DAS)

Partner

Membership No-086157

28/09/2023

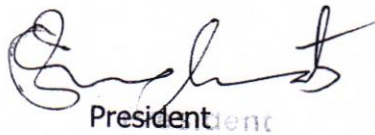


SAMRUDDHA ODISHA
BHUBANESWAR

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ANNEXED TO BALANCE SHEET AS ON 31ST MARCH'2022 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED AS ON THAT DATE.

01. The financial statement has been prepared in accordance with the mercantile system of accounting and all expenditure and income to the extent considered payable and receivable have been accounted for on accrual basis.
02. The fixed assets are carried at cost of acquisition less depreciation. Depreciation is provided on written down value method.
03. Donation received for particular purpose other than revenue expenses is credited to Income and Expenditure Accounts at the time of receipt. However, membership fees are credited to Corpus fund.
04. Payments made to district offices are treated as expenses at the time of transfer.

For Samruddha Odisha


President

Samruddha Odisha
Place: Bhubaneswar
Date :


General Secretary
General Secretary
Samruddha Odisha



As per our report of even date

For GNS & Associates
Chartered Accountants



(Gokul Ch. Das)

Partner

M.No-086157

28/09/2023

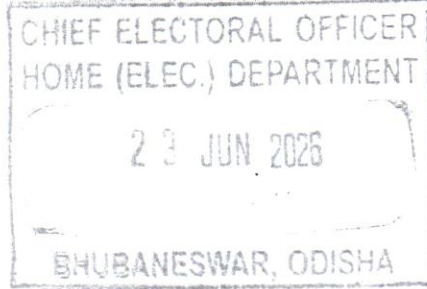


Dak- 1232/EC/2026
Date- 25.06.2026

Dyho- 156/E/EC

ସମ୍ରଦ୍ଧ ଓଡ଼ିଶା Samruddha Odisha

Flat No - 412, Mahanadi Apartment, Gothapatna, Behind TIMES Gurukula, Bhubaneswar, PIN- 751003, Odisha
Email ID- samruddhaodisha22@gmail.com, Phone- 79784 60372, 9437578543



Date - 23.06.2026

To

The Chief Electoral Officer
Chief Electoral Office - Odisha, Bhubaneswar.

Sub- Submission of Audited report From 2021-22 to 2024-25

Sir,

We are submitting following Audited Accounts Report of samruddha Odisha for your kind information and official follow up action.

1. Financial Year 2021-22
2. Financial Year 2022-23
3. Financial Year 2023-24
4. Financial Year 2024-25

Thanking You,

Yours faithfully,

Nirakar Beura
(Nirakar Beura)

General Secretary

SAMRUDDHA ODISHA

Mob - 94376 30124

Nirakar Beura
23/06/2026
General Secretary
Samruddha Odisha



ang/26

12/25/26
ASO (AP)

INDEPENDENT AUDITOR'S REPORT

TO THE Members OF SAMRUDDHA ODISHA

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Samruddha Odisha ("the Party"), which comprise the balance sheet as at 31st March 2024, and the statement of Income and Expenditure for the year then ended, and notes to the financial statements., including a summary of significant accounting policies.

It is the policy of the party to prepare its financial statements. In our opinion, the accompanying financial statements prepared give a true and fair view of the financial position of the Party as on **March 31,2024** and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India

Basis for Opinion

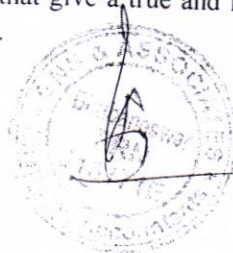
We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Party in accordance with 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, 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.

Other Information

Our opinion on financial statements, and our report on other legal regulatory requirement below is not modified in respect of the above matters with respect to our reliance on the work done .

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

Party 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 principles generally accepted in India. This responsibility also includes 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 statements 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 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 or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Party'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 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.

Report on Other Legal and Regulatory Requirements

We report that:-

- 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.
- In our opinion, proper books of account as required by law have been kept by the Party so far as it appears from our examination of those books.
- The financial statements should also have been signed by the treasurer of the Party.
- The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.
- In our opinion, the aforesaid financial statements comply with the Accounting Standards by the Institute of Chartered Accountants of India.



Place: Bhubaneswar
Date: 21/12/2024
UDIN: 24086157BKAJYZ7720

For GNS & Associates
Chartered Accountants
Firm Registration No: 318171E


(CA Gokul Chandra Das)
Partner
Membership No: 086157

SAMRUDDHA ODISHA

BHUBANESWAR

BALANCE SHEET AS ON 31ST MARCH 2024

LIABILITIES	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)
<u>CAPITAL</u>		<u>Fixed Assets</u>	
<u>General Fund</u>		Public Address System	46,631.00
Opening Balance	59,729.00	Furniture	47,830.00
Less :Excess of Expenditure over Income	<u>1,32,490.00</u>	Security Deposit	48,000.00
Membership Fund	1,20,830.00	<u>Cash & Bank Balance</u>	
		Cash in Hand	22,816.00
		Cash at Bank	<u>1,47,772.00</u>
	<u>3,13,049.00</u>		<u>3,13,049.00</u>

ACCOUNTING POLICIES AND NOTES TO ACCOUNT ANNEXURE-1

For Samruddha Odisha

Nirakar Beens

(General Secretary)

PLACE: BHUBANESWAR

DATE :



As per our report of even date.

For GNS & Associates
Chartered Accountants

(Signature)
(C.A GOKUL C. DAS)
Partner
Membership No-086157

21/12/2024

SAMRUDDHA ODISHA

BHUBANESWAR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

EXPENDITURE	AMOUNT(Rs)	INCOME	AMOUNT(Rs)
Publicity Material	2,00,536.00	Donation & Contribution	19,27,480.00
Electricity & Water Charges	10,299.00		
Internet Charges	10,200.00		
Office maintenance & Expenses	1,29,201.00		
Office Rent	3,03,000.00		
Accounting Charges	5,000.00		
Printing & Stationery	21,000.00		
Organisational Expenses	7,72,560.00		
Bank Charges	1,298.00		
Depreciation	10,496.00		
Web Development	53,000.00		
Staff Salary	2,78,400.00		
Excess of Income over Expenditure	1,32,490.00		
	<u>19,27,480.00</u>		<u>19,27,480.00</u>

ACCOUNTING POLICIES AND NOTES TO ACCOUNT ANNEXURE-1

For Samruddha Odisha

Nirakar Behera

(General Secretary)

PLACE: BHUBANESWAR

DATE:



As per our report of even date.

For GNS & Associates
Chartered Accountants

(Signature)
21/12/2024

(C.A GOKUL C. DAS)

Partner

Membership No-086157

SAMRUDDHA ODISHA
BHUBANESWAR

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ANNEXED TO BALANCE SHEET AS ON 31ST MARCH'2024 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED AS ON THAT DATE.

01. The financial statement has been prepared in accordance with the mercantile system of accounting and all expenditure and income to the extent considered payable and receivable have been accounted for on accrual basis.
02. The fixed assets are carried at cost of acquisition less depreciation. Depreciation is provided on written down value method.
03. Donation received for particular purpose other than revenue expenses is credited to Income and Expenditure Accounts at the time of receipt. However, membership fees are credited to Corpus fund.
04. Payments made to district offices are treated as expenses at the time of transfer.

For Samruddha Odisha

Nirakar Behera

General Secretary

Place: Bhubaneswar

Date :



As per our report of even date



For GNS & Associates
Chartered Accountants

(Signature) 21/12/2024

(Gokul Ch. Das)
Partner
M.No-086157

Dek-1233/EC/2026

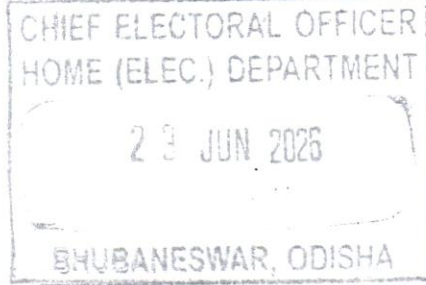
Date-23.06.2026

DyMO-154/EPEC

ସମ୍ରଦ୍ଧ ଓଡ଼ିଶା

Samruddha Odisha

Flat No - 412, Mahanadi Apartment, Gothapatna, Behind TIMES Gurukula, Bhubaneswar, PIN- 751003, Odisha
Email ID- samruddhaodisha22@gmail.com, Phone- 79784 60372, 9437578543



Date - 23.06.2026

To

The Chief Electoral Officer
Chief Electoral Office - Odisha, Bhubaneswar.

Sub- Submission of Audited report From 2021-22 to 2024-25

Sir,

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1. Financial Year 2021-22
2. Financial Year 2022-23
3. Financial Year 2023-24
4. Financial Year 2024-25

Thanking You,

Yours faithfully,

Nirakar Beura
(Nirakar Beura)

General Secretary

SAMRUDDHA ODISHA

Mob - 94376 30124

23/06/2026
General Secretary
Samruddha Odisha



ang/26

23/06/2026
150 (17)



INDEPENDENT AUDITOR'S REPORT

TO THE Members OF SAMRUDDHA ODISHA

Report on the Audit of the Financial Statements

Opinion

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Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by 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, 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.

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Report on Other Legal and Regulatory Requirements

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 by the Party so far as it appears from our examination of those books
- c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards by the Institute of Chartered Accountants of India.

Place: Bhubaneswar
Date: 27/10/2023
UDIN: 23086157BGXQYT2671



For GNS & Associates
Chartered Accountants
Firm Registration No: 318171E

(CA Gokul Chandra Das)
Partner
Membership No: 086157

BHUBANESWAR

LIABILITIES	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)
<u>CAPITAL</u>		<u>Fixed Assets</u>	
<u>General Fund</u>		Public Address System	51,812.00
Opening Balance	(5,975,643.00)	Furniture	53,145.00
Less :Excess of Expenditure over Income	<u>6,035,372.00</u>		
	59,729.00	Security Deposit	48,000.00
Membership Fund	120,830.00		
		<u>Cash & Bank Balance</u>	
		Cash in Hand	9,996.00
		Cash at Bank	<u>17,606.00</u>
			27,602.00
	<u>180,559.00</u>		<u>180,559.00</u>

Chartered Accountants

 (C.A GOKUL C. DAS)
Partner
 Membership No-086157



SAMRUDDHA ODISHA

BHUBANESWAR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

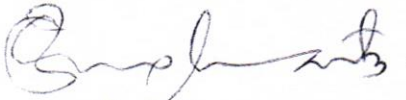
EXPENDITURE	AMOUNT(Rs)	INCOME	AMOUNT(Rs)
Programme Expenses	713,745.00	Donation & Contribution	3,036,363.00
Publicity Material	810,080.00	Liability W/off	6,914,736.00
Advertisement	199,680.00		
Debtors W/off	705,000.00		
Electricity & Water Charges	3,300.00		
Honorarium	113,100.00		
Newspaper Expenses	3,640.00		
Office maintenance	69,265.00		
Office Rent	240,000.00		
Printing & Stationery	89,000.00		
Party Organisational Expenses	950,000.00		
Bank Charges	1,239.00		
Depreciation on Public Address System	9,143.00		
Depreciation on Furniture	5,905.00		
Repair & maintenance	2,630.00		
Excess of Income over Expenditure	6,035,372.00		
	<u>9,951,099.00</u>		<u>9,951,099.00</u>

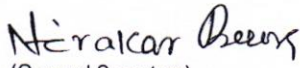
ACCOUNTING POLICIES AND NOTES TO ACCOUNT ANNEXURE-1

As per our report of even date.

For Samruddha Odisha

For GNS & Associates
Chartered Accountants


(President)


(General Secretary)

President
Samruddha Odisha
PLACE: BHUBANESWAR

DATE:



General Secretary
Samruddha Odisha


(C.A. GOKUL C. DAS)
Partner
27/10/23
Membership No-086157



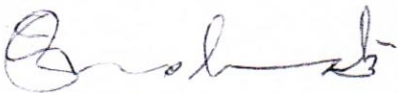
SAMRUDDHA ODISHA
BHUBANESWAR

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ANNEXED TO BALANCE SHEET AS ON 31ST MARCH'2023 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED AS ON THAT DATE.

01. The financial statement has been prepared in accordance with the mercantile system of accounting and all expenditure and income to the extent considered payable and receivable have been accounted for on accrual basis.
02. The fixed assets are carried at cost of acquisition less depreciation. Depreciation is provided on written down value method.
03. Donation received for particular purpose other than revenue expenses is credited to Income and Expenditure Accounts at the time of receipt. However, membership fees are credited to Corpus fund.
04. Payments made to district offices are treated as expenses at the time of transfer.

For Samruddha Odisha

As per our report of even date


President
Samruddha Odisha
Place: Bhubaneswar
Date :
General Secretary
General Secretary
Samruddha Odisha



For GNS & Associates
Chartered Accountants


(Gokul Ch. Das)
Partner
M.No-086157
27/10/23

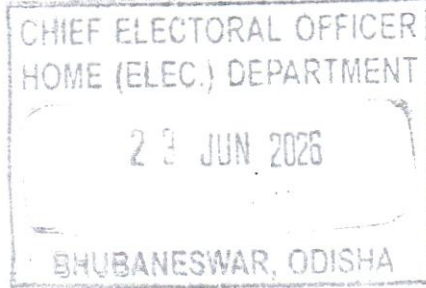


Dak- 1231/EC/2026
Date-25.06.2026

Dgno- 157/Elec

ସମ୍ରଦ୍ଧ ଓଡ଼ିଶା Samruddha Odisha

Flat No - 412, Mahanadi Apartment, Gothapatna, Behind TIMES Gurukula, Bhubaneswar, PIN- 751003, Odisha
Email ID- samruddhaodisha22@gmail.com, Phone- 79784 60372, 9437578543



Date - 23.06.2026

To

The Chief Electoral Officer
Chief Electoral Office - Odisha, Bhubaneswar.

Sub- Submission of Audited report From 2021-22 to 2024-25

Sir,

We are submitting following Audited Accounts Report of samruddha Odisha for your kind information and official follow up action.

1. Financial Year 2021-22
2. Financial Year 2022-23
3. Financial Year 2023-24
4. Financial Year 2024-25

Thanking You,

Yours faithfully,

Nirakar Beura
(Nirakar Beura)

General Secretary

SAMRUDDHA ODISHA

Mob - 94376 30124

Beura
23/06/2026
General Secretary
Samruddha Odisha



23/6
ASO (AP)

23/6
ASO (AP)

INDEPENDENT AUDITOR'S REPORT

TO THE Members OF SAMRUDDHA ODISHA

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Samruddha Odisha ("the Party"), which comprise the balance sheet as at 31st March 2025, and the statement of Income and Expenditure for the year then ended, and notes to the financial statements., including a summary of significant accounting policies.

It is the policy of the party to prepare its financial statements. In our opinion, the accompanying financial statements prepared give a true and fair view of the financial position of the Party as on **March 31,2025** and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India

Basis for Opinion

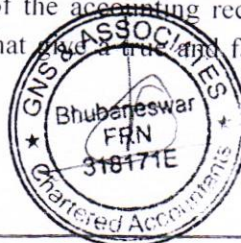
We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Party in accordance with 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, 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.

Other Information

Our opinion on financial statements, and our report on other legal regulatory requirement below is not modified in respect of the above matters with respect to our reliance on the work done .

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

Party 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 principles generally accepted in India. This responsibility also includes 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 statements 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 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 or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Party'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 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.

Report on Other Legal and Regulatory Requirements

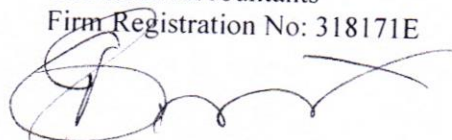
We report that:-

- 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.
- In our opinion, proper books of account as required by law have been kept by the Party so far as it appears from our examination of those books.
- The financial statements should also have been signed by the treasurer of the Party.
- The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.
- In our opinion, the aforesaid financial statements comply with the Accounting Standards by the Institute of Chartered Accountants of India.

Place: Bhubaneswar
Date: 31/12/2025
UDIN: 25086157NOHILZ4228



For GNS & Associates
Chartered Accountants
Firm Registration No: 318171E


(CA Gokul Chandra Das)
Partner
Membership No: 086157

BHUBANESWARBALANCE SHEET AS ON 31ST MARCH 2025

ACCOUNTING POLICIES AND NOTES TO ACCOUNT ANNEXURE-1

As per our report of even date.

(C.A GOKUL C. DAS)

PLACE: BHUBANESWAR

DATE :



SAMRUDDHA ODISHA

BHUBANESWAR

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

EXPENDITURE	AMOUNT(Rs)	INCOME	AMOUNT(Rs)
Travelling	95,580.00	Donation & Contribution	5,98,119.00
Pymnt to Candidate	6,50,800.00		
Office maintenance & Expenses	20,800.00		
Office Rent	1,98,600.00	Excess of Expenditure over Income	9,14,610.00
Printing & Stationery	1,63,400.00		
Organisational Expenses	1,47,200.00		
Bank Charges	703.00		
Depreciation	9,446.00		
Public Meeting	1,01,000.00		
Staff Salary	1,25,200.00		
	<u>15,12,729.00</u>		<u>15,12,729.00</u>

ACCOUNTING POLICIES AND NOTES TO ACCOUNT ANNEXURE-1

For Samruddha Odisha

 (President)  (General Secretary)

PLACE: BHUBANESWAR

DATE:



As per our report of even date.

For GNS & Associates
Chartered Accountants

(C.A GOKUL C. DAS)
Partner

Membership No-086157

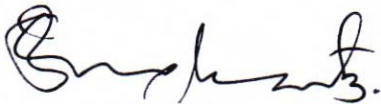


SAMRUDDHA ODISHA
BHUBANESWAR

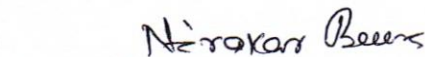
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For Samruddha Odisha



President


General Secretary

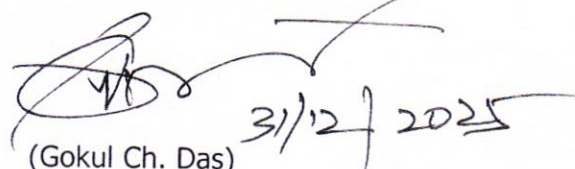
Place: Bhubaneswar

Date :



As per our report of even date

For GNS & Associates
Chartered Accountants



(Gokul Ch. Das)

Partner

M.No-086157

