

Conduct of Elections Rules, 1961
(Statutory Rules and Order)

FORM 24A
(See rule 85B)

[This form should be filed with the Election Commission before the due date for furnishing a return of the Political Party's income of the concerned financial year under section 139 of the Income-tax Act, 1961 (43 of 1961) and a certificate to this effect should be attached with the Income-tax return to claim exemption under the Income-tax Act, 1961 (43 of 1961).]

1. Name of Political Party: Telangana Communist Party of India
2. Status of the Political Party: Unrecognised
(recognised/unrecognised)
3. Address of the headquarters of the Political Party: 3-4-760/19 Bhagyalingampally x Road, Flyover Bridge, Barkatpura, Hyd-46
4. Date of registration of Political Party with Election Commission: F. No. 56/212/2013/PPS-1.742 dated 31-3-2014
5. Permanent Account Number (PAN) and Income-tax Ward/Circle where return of the political party is filed: Hyderabad
6. Details of the contributions received, in excess of rupees twenty thousand, during the Financial Year: 2020-2021

Serial number	Name and complete address of the contributing person/company	PAN (if any) and Income-Tax Ward/Circle	Amount of contribution (Rs.)	Mode of contribution *(cheque/demand draft/cash)	Remarks
<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>—</u>
<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>—</u>

*In case of payment by cheque/demand draft, indicate name of the bank and branch of the bank on which the cheque/demand draft has been drawn.

7. In case the contributor is a company, whether the conditions laid down under section 293A of the Companies Act, 1956 (1 of 1956) have been complied with (A copy of the certificate to this obtained from the company should be attached).

Verification

I, S. Venkateswamy (full name in Block letters), son/daughter of Kattaiiah solemnly declare that to the best of my knowledge and belief, the information given in this Form is correct, complete and truly stated.

I further declare that I am verifying this form in my capacity as General Secretary on behalf of the Political Party above named and I am also competent to do so.

(Signature and name of the Treasurer/Authorised person)]

Date: 20-4-2023

Place: Nallakunta

General Secretary
TELANGANA COMMUNIST PARTY OF INDIA
HYDERABAD





MATHESH & RAMANA
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To
The President
Telangana Communist Party of India

copy to C.E. Office
Telangana state
Hyderabad

Report on the Financial Statements:

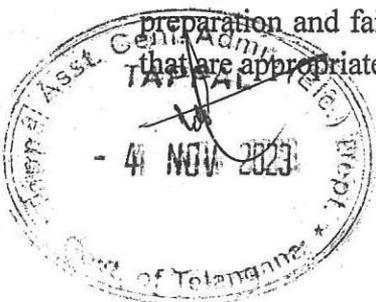
We have audited the accompanying financial statements of TELANGANA COMMUNIST PARTY OF INDIA, which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss and the Receipts & Payment for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements:

The party's management is responsible for the preparation of the financial statement that give true and fair view of the financial position, financial performance and cash flows of the Party in accordance with the accounting standards issued by the Institute of Chartered Accountants of India and in accordance with the accounting principles generally accepted in India. 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:

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



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MATHESH & RAMANA
CHARTERED ACCOUNTANTS

of accounting policies used and the reasonableness of the accounting estimates made by the 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 opinion.

Impact of COVID-19 on the Club financial statements

Our ability to perform regular audit procedures has been impacted which has required us in certain cases to perform alternative audit procedures and exercise significant judgment in respect of the following

Audit and quality control procedures which were earlier performed in person could not be performed; and hence alternative procedures have been performed based on inquiries (through phone calls, video calls and e-mail communications) and review of scanned documentation sent through e-mails, followed up with sighting with original documents.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

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 Income and Expenditure account, of the Excess of Expenditure over Income; and
- (c) in the case of the Receipts and Payment Account, of the cash flows for the year ended on that date.



For MATHESH & RAMANA
CHARTERED ACCOUNTANTS


B. V. RAMANA REDDY
M. No. 026967 Partner

Place : Hyderabad

Date : 14/09/2021

UDIN : 21026967AAAANJ3230

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