

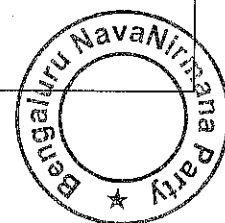
Conduct of Election Rules, 1961  
(Statutory Rules and Order)

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 to claim exemption under the Income-tax Act, 1961 (43 of 1961.)

1. Name of the Political Party: Bengaluru NavaNirmana Party
2. Status of the Political Party: unrecognized  
(recognized/ unrecognized)
3. Address of the headquarters of the Political Party:  
#101, Brigade Paramount, 5, Old Madras Road, C.V. Raman Nagar, Bangalore 560093
4. Date of registration of the political party with Election Commission: 5th October 2020
5. Permanent Account Number (PAN) and Income Tax Ward/ Circle where return of the Political Party is filed: AAHAB0479N
6. Details of contribution received, in excess of rupees twenty thousand, during the financial year: **2020-2021**

S.No.	Name and complete address of the contributing person/company	PAN No	Amount of Contribution (Rs.)	Mode of Contribution	Remark
1	Anu Frederick	AAFPF7400A	50,000	NEFT	
2	Deepak A Rajanna	AEEPDP2970A	1,00,000	IMPS	
3	Hema Ashok Hattangady	AACPH2627L	5,00,000	RTGS	
4	Gurbaxani Foundation	AABTG4866H	50,000	NEFT	
5	Gaurav Vohra	ADPPV2260B	25,000	RAZP	



6	AROON RAMAN	ABXPR5463J	2,50,000	RTGS	
7	Samir Kumar	AEKPK4239F.	1,00,000	HDFC	
8	Vineet Kashyap	AKIPK3234C	50,000	HDFC	
9	Sourav Mukherji	ABTPM5840J	25,000	RAZP	

\*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 condition 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 LALITHAMBA B.V. (full name in Block letters), son/daughter of **I.C. VISHWANATHAIAH** 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 **TREASURER** on behalf of the political party above named and I am also competent to do so.

For Bengaluru NavaNirmana Party

LALITHAMBA B.V. Lalithamba B.V.  
Authorized Signatory

(Signature and Name of the Treasurer/authorized person)

Date: 28-08-2023

Place: Bengaluru.





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Bengaluru NavaNirmana Party



02 August, 2021

To,  
Vishnu Daya and Co., LLP  
Chartered Accountants  
Bangalore

Dear Sir,

Subject: Representation in connection with the Audit of the financial statements for the year ended 31 March 2021;

This representation letter is provided in connection with your audit of Financial Statements of the Party as at 31 March 2021, for the purpose of expressing an opinion as to whether the respective financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in India.

In connection with your audit, we confirm, to the best of our knowledge and belief, the following representations made to you;

- 1 The financial statements give a true and fair view of the state of affairs of the Party and, to our knowledge, provide all the information necessary for assessing the Party's assets and liabilities, the results of operations for the year and the financial position at 31 March 2021.
- 2 All assets included in the balance sheet exist, are owned by the Party and are fairly stated.
- 3 All liabilities of the Party at the balance sheet date have been included in the financial statements.
- 4 As on balance sheet date our foreign donations are NIL.
- 5 We didn't receive any donations in the form of Electoral bonds as on 31 March 2021.
- 6 To our knowledge, no events have occurred subsequent to year-end, which will materially affect the financial position of the Party, other disclosures in the financial statements, or future financial statements. We have no plans or intentions, which may materially affect the net book value or change the classification of assets and liabilities stated in the balance sheet.
- 7 The Party's capital base is considered sufficient, and the Party expects to continue its operations in the foreseeable future. The financial statements have been prepared accordingly.
- 8 The auditors have been informed of all other material decisions and circumstances of importance to the presentation of the financial statements.
- 9 We do not suspect, and have not ascertained, any instances of fraud or other irregularities, including violation of acts, that could materially affect the financial statements or be of importance to the reader of the financial statements.

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Nanna.Bnp



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Bengaluru NavaNirmana Party



- 10 There have been no instances of violation or possible violation of acts, statutory orders, etc or other irregularities involving members of the Management or employees who have significant roles in the system of internal control or accounting procedures or that could materially affect the financial statements.
- 11 Other than the disclosures in the financial statements, we are not aware of any claims for compensation, pending or possible lawsuits, which might materially affect the financial position of the Party.

For Bengaluru Nava Nirmana Party

Treasurer

General Secretary

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**BENGALURU NAVA NIRMANA PARTY**  
 #101, Brigade paramount, 5, Old Madras Road, C.V.Raman Nagar, Bengaluru -560 093  
 Balance Sheet as at March 31, 2021

		Amount in Rupees
Particulars	Note	As at March 31, 2021
<b>SOURCES OF FUNDS</b>		
Corpus Fund	2	5,77,641
<b>Current Liabilities</b>		
Sundry Creditors	3	2,17,329
Statutory liabilities	4	89,747
Expenses Payable	5	78,196
<b>Total</b>		<b>9,62,913</b>
<b>APPLICATION OF FUNDS</b>		
Current Assets		
Balances with Banks	6	9,48,713
Cash and Cash Equivalents	7	14,200
<b>Total</b>		<b>9,62,913</b>

Significant accounting policies and notes

1

As per our report of even date enclosed

for Vishnu Daya & Co LLP.,  
 Chartered Accountants  
 Firm Registration Number: 008456S/S200092

*Guruprasad*  
 Guruprasad  
 Partner  
 Membership Number. 219250



Place: Bangalore  
 Date: 01/08/2021

For Bengaluru Nava Nirmana Party

*N. Likhath*  
 General Secretary

*Mr. M. S. Srinivasan*  
 Treasurer

**BENGALURU NAVA NIRMANA PARTY**  
 #101, Brigade paramount, 5, Old Madras Road, C.V.Raman Nagar, Bengaluru -560 093  
 Income and Expenditure Account for the period ended March 31, 2021

		Amount in Rupees
Particulars	Note	Period ended March 31, 2021
<b>INCOME</b>		
Fees & Subscriptions	8	14,200
Donations	9	15,16,085
<b>Total</b>		<b>15,30,285</b>
<b>EXPENDITURE</b>		
Election Expenditure	10	3,45,232
Employee Costs	11	5,10,902
Other expenses	12	96,510
<b>Total</b>		<b>9,52,644</b>
<b>Excess of Income over Expenditure</b>		<b>5,77,641</b>

As per our report of even date enclosed

for Vishnu Daya & Co LLP.,  
 Chartered Accountants  
 Firm Registration Number: 008456S/S200092

For Bengaluru Nava Nirmana Party

*Guruprasad*

Guruprasad  
 Partner  
 Membership Number: 219250



*N. Srikant*

General Secretary

*Entz*

Treasurer

Place: Bangalore

Date: 01/08/2021

**BENGALURU NAVA NIRMANA PARTY**  
 #101, Brigade paramount, 5, Old Madras Road, C.V.Raman Nagar, Bengaluru -560 093  
 Cash Flow Statement for the period ended March 31, 2021

Particulars	Amount in Rupees Period ended March 31, 2021
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	
Surplus / (Deficit) for the year	5,77,641
Add :-Deprecation	-
Operating Surplus / (Deficit) before working Capital Changes	5,77,641
Increase / (Decrease) in current Liabilities	3,85,272
(Increase) / Decrease in Inventories	-
(Increase) / Decrease in Loans & Advances	-
Net Cash flow from operating Activities (A)	9,62,913
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>	
Purchases of Fixed Assets / CWIP	-
Sale of Fixed Assets	-
Net Cash flow from Investing Activities (B)	-
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>	
Increase / (Decrease) in Secured / unsecured Loan	-
Net Cash flow from Financing Activities (C)	-
Net increase / (Decrease) in Cash and Cash equivalents (A+B+C)	9,62,913
Cash and Cash equivalents at the beginning of the Period	-
Cash and Cash equivalents at the end of the Period	9,62,913
Components of Cash and Cash equivalents	14,200
Cash in Hand	9,48,713
Balance with Banks	-
Total Cash and Cash equivalents	9,62,913

As per our report of even date enclosed

for Vishnu Daya & Co LLP.,  
 Chartered Accountants  
 Firm Registration Number: 008456S/S200092

*Guruprasad*  
 Guruprasad  
 Partner  
 Membership Number. 219250



Place: Bangalore  
 Date: 01/08/2021

For Bengaluru Nava Nirmana Party

*N. Suikant*  
 General Secretary

*[Signature]*  
 Treasurer

**BENGALURU NAVA NIRMANA PARTY**  
 #101, Brigade paramount, 5, Old Madras Road, C.V.Raman Nagar, Bengaluru -560 093  
 Receipts And Payments Account for the period ended March 31, 2021

Particulars	Sch	Amount in Rupees Period ended March 31, 2021
Receipts		15,16,085
Donations		14,200
Fees & Subscriptions		15,30,285
Payments		3,51,892
Employee Costs		2,360
Bank Charges		2,13,120
Administrative & Other Expenses		5,67,372
Balance		9,62,913
Balance per Books		9,62,913
Cash and Bank		9,62,913

As per our report of even date enclosed

for Vishnu Daya & Co LLP.,  
 Chartered Accountants  
 Firm Registration Number: 008456S/S200092

For Bengaluru Nava Nirmana Party

*Guruprasad*  
 Guruprasad  
 Partner  
 Membership Number. 219250



*N. Suikant*  
 General Secretary

*Entu*  
 Treasurer

Place: Bangalore  
 Date: 01/08/2021



**BENGALURU NAVA NIRMANA PARTY**  
 #101, Brigade paramount, 5, Old Madras Road, C.V.Raman Nagar, Bengaluru -560 093  
 Notes Forming Part of Balance Sheet

	Amount in Rupees
Particulars	As at March 31, 2021
<b>Note 2. Corpus Fund</b>	
Opening Balance	-
Add: Excess of Income over Expenditure	5,77,641
Closing Balance	5,77,641
<b>Note 3. Sundry Creditors</b>	
Payable towards expenses	2,17,329
	2,17,329
<b>Note 4. Statutory Liabilities</b>	
TDS Payable	86,747
PT Payable	3,000
	89,747
<b>Note 5. Expenses Payable</b>	
Salary Payable	78,196
	78,196
<b>Note 6. Balances With Banks &amp; Post office</b>	
With Scheduled Banks	9,48,713
With Non Scheduled Banks	-
With Post office	-
	9,48,713
<b>Note 7. Cash and cash equivalents</b>	
Cash in hand	14,200
Cheques and Drafts on hand	-
	14,200

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**BENGALURU NAVA NIRMANA PARTY**  
 #101, Brigade paramount, 5, Old Madras Road, C.V.Raman Nagar, Bengaluru -560 093  
 Notes Forming Part of Income and Expenditure account

Particulars	Amount in Rupees
	Period ended March 31, 2021
Note 8. Fees & Subscriptions	14,200
Subscriptions from members	14,200
Note 9. Donations	
Corporates :	-
-Electoral bonds	-
-Other than Electoral bonds	-
Non-Corporates :	-
-Electoral bonds	15,16,085
-Other than Electoral bonds	15,16,085
Note 10. Election Expenditure	
a. General Propaganda expenses by the party	
i). Expenses on media Advertisement :	2,25,500
-Print and electronic	-
-Website	39,568
ii). Expenses on media Publicity material	80,164
iii). Other miscellaneous expenses	-
b. Expenses incurred by the party candidates	3,45,232
Note 11. Employee costs	5,10,902
Salaries	-
Staff Welfare	5,10,902
Note 12. Administrative and General expenses	53,100
Professional Charges	30,000
Remuneration to Auditor	11,050
Repairs & Maintenance	2,360
Bank charges	96,510



BENGALURU NAVA NIRMANA PARTY  
#101, Brigade paramount, 5, Old Madras Road, C.V.Raman Nagar, Bengaluru -560 093  
SIGNIFICANT ACCOUNTING POLICIES

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Note 1

**Background**

Bengaluru Nava Nirmana Party has been registered under the Representation of the People Act, 1951, as a Political Party with election commission of India with effect from 5th October, 2020 bearing registration no. 56/291/2019-2020/PPS-1.

**a. Accounting Convention**

The Financial Statements are prepared to comply in all material respects with the Accounting standards and Guidance Note issued by the Institute of Chartered Accountants of India to the extent applicable. The financial statements have been prepared under historical cost convention on accrual basis.

**b. Revenue Recognition**

The party recognizes its receipts from voluntary donations whether general or specific on receipt basis while all expenditure are recognised on accrual basis.

**c. Fixed Assets**

Fixed Assets are stated at their cost of acquisition less depreciation. Cost of acquisition of fixed assets includes freight, duties, taxes and all incidental expenses relating to the acquisition.

**d. Depreciation/Amortization**

Depreciation is provided using Written Down Value method, as per the Income tax Act, 1961 and has been provided consistently.

**e. Investments**

Investments have been classified into current investments and are carried in the financial statements at the lower of cost and fair value determined either on an individual investment basis or by category of investment, but not on an overall (or Global) basis. Investment Classified Long term investments are carried at cost in the Balance Sheet. However provision for diminution shall be made to recognize a decline, other than temporary, in the value of investment, such reduction benefit determined and made for each investment individually"

**f. Use of Estimates**

The preparation of financial statement in conformity with generally accepted accounting principles required management to make estimates and assumptions that affects the reported amount of asset and liabilities and disclosures at the date of the financial Statements. Although these estimates are based upon management's best knowledge of current events and action, actual results could differ from these estimates.

