

THE YP FOUNDATION
NEW DELHI

AUDITED STATEMENT OF ACCOUNTS
FY 2024-2025

Auditors
A JOHN MORIS & CO.
Chartered Accountants

AUDITOR'S REPORT TO THE TRUSTEES OF
THE YP FOUNDATION

We have audited the attached Balance Sheet of **THE YP FOUNDATION**, New Delhi as at 31st March, 2025 and the Income and Expenditure Account together with the Receipts and Payments Accounts, for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of The YP Foundation. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis for our opinion.

We report that:-

- A. 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.
- B. In our opinion proper books of accounts have been kept by the Trust so far as appears from our examination of the books.
- C. The Balance Sheet, the Income and Expenditure Account and Receipts and Payments Account dealt with by this Report are in agreement with the Books of Account.
- D. In our opinion and to the best of our information and according to explanations given to us, the accounts, read with the notes appearing thereon or attached thereto give a true and fair view:-
 - i. In the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March, 2025
 - ii. In the case of the Income and Expenditure of Surplus ~~or Deficit~~ for the year ended 31st March 2025.
 - iii. In the case of the Receipts and Payments Accounts of the receipts and payments for the year ended 31st March, 2025.

For A John Moris & Co.,
Chartered Accountants.
Firm Regn. No.007220S

(CA Shrawan Kumar)
Partner

Membership No. 413548
UDIN:25413548BMKPZR1350
Place:New Delhi
Date:2nd August 2025



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Branch - Ahmedabad | Bengaluru | Chattisgarh | Hyderabad | Kolkata | Lucknow | Mumbai | New Delhi | Ranchi | Surat | Erode | Kochi | Kumbakonam
Madurai | Nagercoil | Nagpur | Stricity | Thiruvanthapuram | Thrissur | Tirunelveli | Tiruppur | Trichy | Tuticorin | Visakhapatnam

THE YP FOUNDATION
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2025

Previous Year	LIABILITIES		AMOUNT	Previous Year	ASSETS		AMOUNT
10,000.00	CORPUS		10,000.00		FIXED ASSETS		
	Capital Fund-Fixed Assets(As per Contra)				Indian A/c.		
7,18,595.50	As per last Balance Sheet	6,00,558.50		38,300.76	As per Schedule '1'		27,855.77
(20,800.00)	Less:Assets sold during the year	-		7,89,651.50	Foreign A/c.		
1,61,200.00	Add:Addition during the Year	1,43,000.00			As per Schedule '2'		8,22,012.50
(2,58,437.00)	Less Depreciation for the year	2,33,329.00	5,10,229.50				
	Fixed Assets as Per Contra (Indian)						
93,291.00	Balance as per last B/S	93,291.00					
	Add:Addition during the Year	-	93,291.00	14,40,720.98	Investment in LIC Gratuity Scheme		16,45,387.76
	Capital Fund						
1,35,92,307.51	As per last Balance Sheet	1,53,65,454.64					
3,26,082.20	Add: Transfer from Restricted Funds	175.00					
14,47,064.93	Add:Excess of Income over Expenditure	2,21,152.11	1,55,86,781.75				
	Restricted Fund (Indian)						
5,80,073.51	Opening Balance	7,44,320.00					
52,06,682.49	Add:Grant Received (incl. interest)	3,14,701.25					
(1,47,048.00)	Less:Transfer to Capital Fund	-					
(48,95,188.00)	Less-Utilization	9,63,722.00	95,499.25				
	Restricted Fund (Foreign)						
2,21,01,713.16	Opening Balance	2,30,00,955.00					
4,05,68,886.00	Grant Received (incl. interest)	7,44,59,354.00					
(1,79,034.20)	Less-Transfer to Capital Fund	175.00					
(3,94,90,609.96)	Less-Utilization	5,48,41,320.00	4,26,18,814.00	71,55,210.81	CURRENT ASSETS:		
				3,04,20,795.09	CLOSING BALANCES:		
29,900.00	TDS & PF Payable		1,05,600.00		Indian Account	61,46,156.86	
					FC Account	5,03,78,802.61	5,65,24,959.47
3,98,44,679.14	Total Rs.		5,90,20,215.50	3,98,44,679.14	Total Rs.		5,90,20,215.50

Significant Accounting Policies and Notes to Accounts - Schedule '3'

For THE YP FOUNDATION
(Executive Director) *Prabhleen Tuteja*
Place: Delhi
Date: EXECUTIVE DIRECTOR

(Trustee)

Prabhleen Tuteja
THE YP FOUNDATION
MANAGING TRUSTEE

As per our report of even date
For A John Moris & Co.
Chartered Accountants
Firm Regn. No. 007220S

(SHRAWAN KUMAR, F.C.A.)
Partner
Membership No. 413548
UDIN:25413548BMKPZR1350



- 2 AUG 2025

THE YP FOUNDATION
FIXED ASSETS(INDIAN FUNDS)
SCHEDULE - 1

Particulars	Rate	Opening as on 1st April 2024	Additions upto 30th Sept.	Additions after 30th Sept.	Sales/Adj.	Total	Dpreciation	W.D.V as on 31st March 2025
Furnitue & Fixtures	10%	5,299.92				5,299.92	529.99	4,769.93
Equipments	15%	13,140.60				13,140.60	1,971.00	11,169.60
Computers	40%	19,860.24				19,860.24	7,944.00	11,916.24
Total		38,300.76	-	-	-	38,300.76	10,444.99	27,855.77



THE YP FOUNDATION
FIXED ASSETS(F.C.FUNDS)
SCHEDULE '2'

Particulars	Rate	Opening as on 1st April 2024	Additions upto 30th Sept.	Additions after 30th Sept.	Sales/Adj.	Total	Depreciation	W.D.V as on 31st March 2025
Equipments	15%	1,67,995.50	-	-	-	1,67,995.50	25,199.00	1,42,796.50
Furniture & Fixtures	10%	1,71,661.00	1,32,160.00	-	-	3,03,821.00	30,382.00	2,73,439.00
Computers	40%	4,49,995.00	2,26,300.00	-	-	6,76,295.00	2,70,518.00	4,05,777.00
Total		7,89,651.50	3,58,460.00	-	-	11,48,111.50	3,26,099.00	8,22,012.50



THE YP FOUNDATION
CONSOLIDATED INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2025

Previous Year	EXPENDITURE	AMOUNT	Previous Year	INCOME		AMOUNT
48,95,188.00	Expenditure met from Indian Grant	9,63,722.00	52,06,682.49	<u>GRANTS INDIAN(INCL. Interest)</u>	3,14,701.25	
			-1,47,048.00	Received During the Year	-	
			5,80,073.51	Less: Transfer to Capital Fund	7,44,520.00	
3,94,90,609.96	Expenditure met from Foreign Grant	5,48,41,320.00	(7,44,520.00)	Add: Unutilised as on 31.03.2024	95,499.25	9,63,722.00
				Less: Unutilised as on 31.03.2025		
3,42,364.00	Other Indian Fund Expenses	-	4,05,68,886.00	<u>GRANTS FOREIGN(INCL. INTEREST)</u>	7,44,59,354.00	
			(1,79,034.20)	Received During the Year	(175.00)	
7,24,281.82	TYPF Overhead Expenses	32,21,242.28	2,21,01,713.16	Less: Transfer to Capital Fund	2,30,00,955.00	
			(2,30,00,955.00)	Add: Unutilised as on 31.03.2024	4,26,19,164.00	5,48,41,320.00
14,04,995.00	Expenses against consultancy income	1,55,765.00		Less: Unutilised as on 31.03.2025		
			2,73,943.00	<u>Donations</u>		
87,759.88	Depreciation	1,03,214.99		General Donations		-
			14,31,000.00	<u>Other Income</u>	1,45,882.00	
			-	Indian Account	73.00	1,45,955.00
				FC Account		
			4,91,523.63	<u>Bank Interest</u>	3,76,480.18	
14,17,064.93	Excess of Income over Expenditure	2,21,152.11	18,09,997.00	Indian Account	31,78,939.20	35,55,419.38
				FC Account		
4,83,92,263.59	Total Rs.	5,95,06,416.38	4,83,92,263.59		Total Rs.	5,95,06,416.38

For THE YP FOUNDATION
(Executive Director) Prabhleen Tuteja
Place: Delhi
Date: - 2 AUG 2025
EXECUTIVE DIRECTOR

THE YP FOUNDATION
MANAGING TRUSTEE
(Trustee)

As per our report of even date
For A John Moris & Co.
Chartered Accountants
Firm Regn. No. 007220S

(SHRAWAN KUMAR, F.C.A.)
Partner
Membership No. 413548



THE YP FOUNDATION

CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2025

Previous Year	RECEIPTS	AMOUNT	Previous Year	PAYMENTS	AMOUNT
66,05,221.32	<u>Opening Balances</u>		66,42,547.00	<u>UTILIZATION:</u>	
2,83,40,442.87	Indian Account	71,25,310.81	4,02,98,530.78	Indian Account (As per R & P)	16,16,950.60
	FC Account	3,04,20,795.09		FC Account (As per R & P)	5,77,80,558.68
54,80,625.49	<u>RECEIPTS:</u>		4,06,963.63	Investment in LIC Gratuity Scheme	6,98,208.78
4,05,68,886.00	Indian Account (As per R & P)	3,14,701.25			
	FC Account (As per R & P)	7,44,59,354.00			
4,91,525.63	<u>Bank Interest</u>			<u>Closing Balances</u>	
18,09,997.00	Indian Account	3,76,480.18	71,25,310.81	Indian Account	61,40,756.86
	FC Account	31,78,939.20	3,04,20,795.09	FC Account	5,02,78,602.61
14,31,000.00	<u>Other Income</u>				
-	Indian Account	1,45,882.00			
	FC Account	73.00			
1,66,449.00	<u>Amount Received from LIC</u>				
8,48,94,147.31	Total Rs.	11,65,15,077.53	8,48,94,147.31	Total Rs.	11,65,15,077.53

For THE YP FOUNDATION
 Prabhleen Tuteja
 (Executive Director)
 Place: Delhi
 Date: 2 AUG 2025

THE YP FOUNDATION
 Ashya Sethi
 MANAGING TRUSTEE
 (Trustee)

As per our report of even date
 For A John Moris & Co.
 Chartered Accountants
 Firm Regn. No. 007220S

(SHRAWAN KUMAR, F.C.A.)
 Partner
 Membership No. 413548

