

**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

DELHI BRANCH OFFICE : H-28, 4TH FLOOR, NAVIN SHAHDARA, DELHI - 110032
Head Office : Royapettah, Chennai-600014

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**Branch - Ahmedabad | Bengaluru | Chhattisgarh | Hyderabad | Kolkata | Lucknow | Mumbai | New Delhi | Ranchi | Surat | Erode | Kochi | Kumbakonam
Madurai | Nagercoil | Nagpur | Stricity | Thiruvananthapuram | 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 Indian A/c. As per Schedule '1' Foreign A/c. As per Schedule '2'	27,855.77
7,18,595.50 (20,800.00)	Capital Fund-Fixed Assets(As per Contra) As per last Balance Sheet Less: Assets sold during the year	6,00,558.50 -	38,300.76 7,89,651.50		8,22,012.50
1,61,200.00 (2,58,437.00)	Add: Addition during the Year Less Depreciation for the year	1,43,000.00 2,33,329.00	5,10,229.50		
93,291.00	Fixed Assets as Per Contra (Indian) Balance as per last B/S Add: Addition during the Year	93,291.00 -	93,291.00	14,40,720.98 Investment in LIC Gratuity Scheme	16,45,387.76
1,35,92,307.51 3,26,082.20 14,47,064.93	Capital Fund As per last Balance Sheet Add: Transfer from Restricted Funds Add: Excess of Income over Expenditure	1,53,65,454.64 175.00 2,21,152.11	1,55,86,781.75		
5,80,073.51 52,06,682.49 (1,47,048.00) (18,95,188.00)	Restricted Fund (Indian) Opening Balance Add: Grant Received (incl. interest) Less: Transfer to Capital Fund Less: Utilization	7,44,520.00 3,14,701.25 -	95,499.25		
2,21,01,713.16 4,05,68,886.00 (1,79,034.20) (3,94,90,609.96)	Restricted Fund (Foreign) Opening Balance Grant Received (incl. interest) Less: Transfer to Capital Fund Less: Utilization	2,30,00,955.00 7,44,59,354.00 175.00 5,48,41,320.00	4,26,18,814.00	CURRENT ASSETS: CLOSING BALANCES: Indian Account FC Account	61,46,156.86 5,03,78,802.61
29,900.00	TDS & PF Payable		1,05,600.00		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
Prabhleen Tuteja
(Executive Director) **EXECUTIVE DIRECTOR**
Place: Delhi
Date:

(Trustee)

THE YP FOUNDATION
Ashwya Sethi
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
Furniture & 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 -1,47,048.00 5,80,073.51 (7,44,520.00)	GRANTS INDIAN(INCL. Interest) Received During the Year Less: Transfer to Capital Fund Add: Unutilised as on 31.03.2024 Less: Unutilised as on 31.03.2025	3,14,701.25 - 7,44,520.00 95,499.25 <hr/> 9,63,722.00
3,94,90,609.96	Expenditure met from Foreign Grant	5,48,41,320.00			
3,42,364.00	Other Indian Fund Expenses	-	4,05,68,886.00 (1,79,034.20)	GRANTS FOREIGN(INCL. INTEREST) Received During the Year Less: Transfer to Capital Fund Add: Unutilised as on 31.03.2024 Less: Unutilised as on 31.03.2025	7,44,59,354.00 (175.00) 2,30,00,955.00 4,26,19,164.00 <hr/> 5,48,41,320.00
7,24,281.82	TYPF Overhead Expenses	32,21,242.28	2,21,01,713.16 (2,30,00,955.00)		
14,04,995.00	Expenses against consultancy income	1,55,765.00	2,73,943.00	Donations General Donations	
87,759.88	Depreciation	1,03,214.99	14,31,000.00 -	Other Income Indian Account FC Account	1,45,882.00 73.00 <hr/> 1,45,955.00
14,47,064.93	Excess of Income over Expenditure	2,21,152.11	4,91,525.63 18,09,997.00	Bank Interest Indian Account FC Account	3,76,480.18 31,78,939.20 <hr/> 35,55,419.38
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)
 Place: Delhi
 Date: 2 AUG 2025

Prabhleen Tuteja
 EXECUTIVE DIRECTOR

THE YP FOUNDATION
 Ashya Seth
 (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 2,83,40,442.87	Opening Balances Indian Account FC Account	71,25,310.81 3,04,20,795.09	3,75,46,105.90	UTILIZATION: Indian Account (As per R & P) FC Account (As per R & P)	16,16,950.60 5,77,80,558.68
54,80,625.49 4,05,68,886.00	RECEIPTS: Indian Account (As per R & P) FC Account (As per R & P)	3,14,701.25 7,44,59,354.00	7,47,74,055.25	4,06,963.63 Investment in LIC Gratuity Scheme	6,98,208.78
4,91,525.63 18,09,997.00	Bank Interest Indian Account FC Account	3,76,480.18 31,78,939.20	35,55,419.38	Closing Balances Indian Account FC Account	61,40,756.86 5,02,78,602.61
14,31,000.00	Other Income Indian Account FC Account	1,45,882.00 73.00	1,45,955.00		5,64,19,359.47
1,66,449.00	Amount Received from LIC		4,93,542.00		
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
 (Executive Director) Prabhleen Tuteja
 Place: Delhi EXECUTIVE DIRECTOR
 Date:

- 2 AUG 2025

THE YP FOUNDATION
 Ashay a Sethi
 (Trustee)
 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

