S. No. 17(R)

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INDIAN NATIONAL YUVA JANA PARTY

Reg.No. : 56/66/2019-19/PPS-I

secy (AKV)

Date: 30/08/2025

SO(AV) PPEMS 12/09/25

To
The Secretary
Election Commission of India
Nirvachan Sadan, Ashoka Road,
New Delhi – 110001

12/9

Respected Sir,

Sh. Anil

Subject: Submission of Audited Annual Financial Statement for the Financial Year 2024-25 – Reg.

Please find enclosed the Audited Annual Financial Statement of Indian National Yuva Jana Party for the Financial Year 2024-25.

Thanking You,

Yours Sincerely,

For INDIAN NATIONAL YUVA JANA PARTY

PRAVEEN REDDY PALLI VINDHYALA

(Treasurer)

भारत निर्वाचन आयोग/Election Commission of India
प्राप्त एवं निर्गम अनुभाग
R & I Section
12 SEP 2025
399526
कम्प्यूटर डायरी सं.
COMPUTER Dy. No.
नई दिल्ली/New Delhi

Indian National Yuva Jana Party
Reg.No:56/66/2019-19/PPS-1

9-14, Prashant Nagar, Boduppal, Ghatkesar (Mandal), Rangareddy (Dist.) Telangana - 500 092.
Contact @ +91 828 555 2187, [redacted] /inyjparty | inyjparty.org

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INDIAN NATIONAL YUVA JANA PARTY
Reg.No: 56/66/2019-19/PPS-1
#9-14, Prashant Nagar, Boduppal, Medchal-Malkajgiri District, Telangana-500092

BALANCE SHEET AS AT 31st March 2025

Particulars	Notes	Amount in Rs. 31st March 2025	Amount in Rs. 31st March 2024
I. SOURCES OF FUNDS			
Corpus / Capital Fund	1	-	-
General Fund	2	1,10,654	97,155
Earmarked Funds	3	-	-
Reserves	4	-	-
Loans / Borrowings	5	-	-
Secured			
Unsecured			
Current Liabilities & Provisions	6	20,000	1,64,000
TOTAL		**1,30,654**	**2,61,155**
II. APPLICATION OF FUNDS			
Property, Plant & Equipment			
Tangible Assets	7	1,16,547	1,23,560
Intangible Assets		-	-
Capital Work-in-Progress		-	-
Investments			
Long Term Investments	8	-	-
Current Investments	9	-	-
Current Assets	10	7,390	-
Cash & Cash Equivalents	11	6,718	1,37,595
TOTAL		**1,30,654**	**2,61,155**
Significant Accounting policies	20		

The Notes 1 to 20 are an integral part of these financial statements

Place : Hyderabad
Date : 30/08/2025
UDIN : 25250953BMJRDU1909

For INDIAN NATIONAL YUVA JANA PARTY

PRAVEEN REDDY PALLI VINDHAYALA
TREASURER

Indian National Yuva Jana Party ★ Reg.No:56/66/2019-19/PPS-1

As per our report of even date
For YAKSHIT GADDY & ASSOCIATES
Chartered Accountants
FRN : 021237S

YAKSHIT GADDY & ASSOCIATES ★ FRN:021237S ★ Chartered Accountants

CA GADDY YAKSHIT
Chartered Accountant
M.No.250953

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INDIAN NATIONAL YUVA JANA PARTY
Reg.No: 56/66/2019-19/PPS-1
#9-14, Prashant Nagar, Boduppal, Medchal-Malkajgiri District, Telangana-500092

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

Particulars	Note	2024-25	2023-24
INCOME			
Fees/Subscriptions	12	-	-
Grants/Donations/Contributions	13	88,101	22,000
Other Income	14	-	-
TOTAL (A)		**88,101**	**22,000**
EXPENDITURE			
Election Expenditure	15	21,871	18,500
Employee benefit expenses	16	-	-
Administrative and General Expenses	17	5,000	6,000
Finance costs	18	-	-
Depreciation and amortization expense	7	19,350	20,982
Other expenses	19	28,381	10,593
TOTAL (B)		**74,602**	**56,075**
Balance being Excess of Income over Expenditure	(A-B)	13,499	(34,075)
Transfer to/from Reserves		-	-
Balance being Surplus (Deficit) Carried to General Fund		**13,499**	**(34,075)**

The Notes 1 to 20 are an integral part of these financial statements

Place : Hyderabad
Date : 30/08/2025
UDIN : 25250953BMJRDU1909

For INDIAN NATIONAL YUVA JANA PARTY

PRAVEEN REDDY PALLI VINDHAYALA
TREASURER

As per our report of even date
For YAKSHIT GADDY & ASSOCIATES
Chartered Accountants
FRN : 021237S

CA GADDY YAKSHIT
Chartered Accountant
M.No.250953

INDIAN NATIONAL YUVA JANA PARTY

Reg.No: 56/66/2019-19/PPS-1

#9-14, Prashant Nagar, Boduppal, Medchal-Malkajgiri District, Telangana-500092

Cash Flow Statement for the year ended 31st March 2025

	31st March, 2025	31st March, 2024
A) CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before tax and extra-ordinary items	13,499	(34,075)
Adjustments for:		
Depreciation and Amortisation	19,350	20,982
Finance cost	-	-
Operating Profit before working capital changes	32,849	(13,093)
Working Capital Changes:		
Increase / (Decrease) in Other Current Liabilities	(1,44,000)	1,48,000
(Increase) / Decrease in Other Current Assets	(7,390)	-
Cash Generated from Operations	(1,18,541)	1,34,907
Direct Taxes paid	-	-
Cash Flow from Operating Activities	(1,18,541)	1,34,907
B) CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Fixed Assets	(12,336)	(55,117)
Long Term loans advances	-	-
Cash Flow from Investing Activities	(12,336)	(55,117)
C) CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Long Term borrowings	-	-
Increase / (Decrease) in Short Term borrowings	-	-
Finance cost	-	-
Cash Flow from Financing Activities	-	-
Net increase/(Decrease) in Cash and Cash equivalents	**(1,30,877)**	**79,790**
Cash and Cash equivalent at the beginning of the Year	**1,37,595**	**57,804**
Cash and Cash equivalent at the end of the Year	**6,718**	**1,37,595**

Note: The Cash Flow Statement has been prepared as per indirect method as set out in Accounting Standard-3 "Cash Flow Statements" issued by the Institute of Chartered Accountants of India.

Place : Hyderabad
Date : 30/08/2025
UDIN : 25250953BMJRDU1909

For INDIAN NATIONAL YUVA JANA PARTY

Indian National Yuva Jana Party * Reg.No:56/66/2019-19/PPS-1 *

PRAVEEN REDDY PALLI VINDHAYALA
TREASURER

As per our report of even date
For YAKSHIT GADDY & ASSOCIATES
Chartered Accountants
FRN : 021237S

YAKSHIT GADDY & ASSOCIATES * CA FRN:021237S * Chartered Accountants

CA GADDY YAKSHIT
Chartered Accountant
M.No.250953

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

NOTE 1 : CORPUS/CAPITAL FUND

Particulars	2024-25	2023-24
	Amount in Rs.	Amount in Rs.
Opening Balance at the beginning of the year	-	-
Add: Additions during the year	-	-
	-	-
TOTAL	-	-

NOTE 2 : GENERAL FUND

Particulars	2024-25	2023-24
	Amount in Rs.	Amount in Rs.
Balance of Income & Expenditure		
Opening Balance at the beginning of the year	97,155	1,31,230
Add : Excess of Income over Expenditure	13,499	(34,075)
Closing Balance at the end of the year	1,10,654	97,155
TOTAL	**1,10,654**	**97,155**

NOTE 3 : EARMARKED FUNDS

Particulars	2024-25	2023-24
	Amount in Rs.	Amount in Rs.
Earmarked/Designated Funds		
Opening Balance at the beginning of the year	-	-
Add : Additions during the year	-	-
Less: Deductions during the year	-	-
TOTAL	-	-

NOTE 4 : RESERVES

Particulars	2024-25	2023-24
	Amount in Rs.	Amount in Rs.
a) Revaluation Reserves	-	-
b) Special Reserves	-	-
c) General Reserves	-	-
TOTAL	-	-

Indian National Yuva Jana Party ★ Reg.No:56/66/2019-19/PPS-1

YAKSHIT GADDY & ASSOCIATES ★ CA FRN:021237S ★ Chartered Accountants

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2025

NOTE 5 : LOANS/BORROWINGS

Particulars	2024-25 Amount in Rs.	2023-24 Amount in Rs.
Borrowings from Financial Institutions		
Secured	-	-
Unsecured	-	-
Borrowings from Others		
Secured	-	-
Unsecured	-	-
TOTAL	-	-

NOTE 6 : CURRENT LIABILITIES & PROVISIONS

Particulars	2024-25 Amount in Rs.	2023-24 Amount in Rs.
a) Current Liabilities		
1. Creditors	-	-
2. Statutory Liabilities	-	-
3. Interest Payable	-	-
4. Expenses Payable	10,000	11,000
5. Other Current Liabilities & Provisions	-	1,43,000
b) Provisions		
1. Audit Fees Payable	10,000	10,000
TOTAL	**20,000**	**1,64,000**

Indian National Yuva Jana Party ★ Reg.No:56/66/2019-19/PPS-1

YAKSHIT GADDY & ASSOCIATES ★ CA ★ FRN:021237S ★ Chartered Accountants

NOTE 7 : STATEMENT OF PROPERTY PLANT AND EQUIPMENT & DEPRECIATION

Sl.No	PARTICULARS	WDV as on 01/04/2024	Addition before 180 days	Addition after 180 days	Total WDV	Rate	Depreciation for the FY 2024-25	Net block as on 31/03/2025
1	**Furnitire & Fittings**							
	Office Chairs	2,193	-	-	2,193	10%	219	1,974
2	**Compaigning Equipments**							
	MIC	25,159	-	12,336	37,495	15%	4,699	32,796
	Cameras	93,684	-	-	93,684	15%	14,053	79,631
	Harddisk	2,524	-	-	2,524	15%	379	2,145
	TOTAL	**1,23,560**	**-**	**12,336**	**1,35,896**		**19,350**	**1,16,547**

Indian National Yuva Jana Party * Reg.No:56/66/2019-19/PPS-1

YAKSHIT GADDY & ASSOCIATES * FRN:021237S * Chartered Accountants

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2025

NOTES 8 & 9 : INVESTMENTS

Particulars	2024-25	2023-24
	Amount in Rs.	Amount in Rs.
8. Long Term Investments		
a) Investments made in government Securities	-	-
b) Other approved securities	-	-
c) Others	-	-
Total	-	-
9. Current Investments		
a) Investments made in government Securities	-	-
b) Other approved securities	-	-
c) Others	-	-
Total	-	-
TOTAL	-	-

NOTE 10 : CURRENT ASSETS

Particulars	2024-25	2023-24
	Amount in Rs.	Amount in Rs.
Receivables	-	-
Deposits	-	-
Prepaid Expenses	7,390	
Other Current Assets	-	-
TOTAL	**7,390**	**-**

NOTE 11 : CASH & CASH EQUIVALENTS

Particulars	2024-25	2023-24
	Amount in Rs.	Amount in Rs.
Balances with Banks		
HDFC Bank	6,303	1,36,828
Cash in hand	415	767
TOTAL	**6,718**	**1,37,595**

Indian National Yuva Jana Party * Reg.No:56/66/2019-19/PPS-1

YAKSHIT GADDY & ASSOCIATES * FRN:021237S * Chartered Accountants

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2025

NOTE 12 : FEES/SUBSCRIPTIONS

Particulars	2024-25	2023-24
	Figures in Rs.	Figures in Rs.
Entrance Fees	-	-
Annual Fees/Subscriptions from Members	-	-
Subscriptions from publications	-	-
Others	-	-
Total	-	-

NOTE 13 : GRANTS/DONATIONS/CONTRIBUTIONS

Particulars	2024-25	2023-24
	Figures in Rs.	Figures in Rs.
Individual Donors	88,101	22,000
Companies/Firms/Organisations	-	-
Institutions/Welfare Bodies	-	-
Electoral Bonds	-	-
Others	-	-
Total	**88,101**	**22,000**

NOTE 14 : OTHER INCOME

Particulars	2024-25	2023-24
	Figures in Rs.	Figures in Rs.
Interest Income	-	-
Total	-	-

NOTE 15 : ELECTION EXPENDITURE

Particulars	2024-25	2023-24
	Figures in Rs.	Figures in Rs.
Compaigning Expenses	-	18,500
Electronic Media -Bulk SMS	-	-
Travelling Expenses of Party Leaders & Workers	21,871	-
Total	**21,871**	**18,500**

Indian National Yuva Jana Party * Reg.No:56/66/2019-19/PPS-1 *

YAKSHIT GADDY & ASSOCIATES * FRN:021237S * Chartered Accountants

NOTE 16 : EMPLOYEE BENEFIT EXPENSES		
Particulars	**2024-25**	**2023-24**
	Figures in Rs.	**Figures in Rs.**
Salaries and Wages	-	-
DA & TA	-	-
Incentives	-	-
Employee Welfare	-	-
Total	-	-

NOTE 17 : ADMINISTRATIVE & GENERAL EXPENSES		
Particulars	**2024-25**	**2023-24**
	Figures in Rs.	**Figures in Rs.**
Telephone & Internet	-	-
Printing and Stationary	-	-
Office Meeting Expenses	-	-
Office Rent	5,000	6,000
Total	**5,000**	**6,000**

NOTE 18 : FINANCE COSTS		
Particulars	**2024-25**	**2023-24**
	Figures in Rs.	**Figures in Rs.**
Bank Interest	-	-
Total	-	-

NOTE 19 : OTHER EXPENSES		
Particulars	**2024-25**	**2023-24**
	Figures in Rs.	**Figures in Rs.**
Audit Fees	10,000	10,000
Website Expenses	3,043	-
Subscriptions & Renewals	13,356	-
Party Meeting Expenses	1,630	-
Other Expenses	352	593
Total	**28,381**	**10,593**

Indian National Yuva Jana Party ★ Reg.No:56/66/2019-19/PPS-1

YAKSHIT GADDY & ASSOCIATES ★ CA FRN:021237S ★ Chartered Accountants

Note No: 20 Significant Accounting Policies and Notes on Accounts for the Financial Year 2024-25.

1. **Nature of Operations**: Indian National Yuva Jana Party is a Registered Political Party under the Representation of People Act, 1951 with Election Commission of India Vide No.56/66/2019-19/PPS-1.

2. **Basis of Preparation:** Financial Statements have been prepared as of a Going Concern on historical cost convention and on accrual method of accounting in accordance with the generally accepted accounting principles followed in India and Accounting Standards as issued by the ICAI. Guidance Note on Accounting and Auditing of Political Parties issued by ICAI during the year 2012 has been followed by the Political Party, for preparation and presentation of Financial Statements.

3. **Property, Plant and Equipment:** All Property, Plant and Equipment are started at historical cost of acquisition less accumulated depreciation and impairment loss, if any. All Costs including financing costs and revenue expenditure incurred on fixed assets till the assets are put to use have been capitalized to the respective assets.

4. **Depreciation:** Depreciation on Property, Plant and Equipment has been charged as per Written down Value Method at the rates and in the manner specified in the Income Tax Act. 1961 and rules framed there under.

5. **Impairment of Assets:** The party recognized impairment loss in the year in which the assets are identified as impaired. There is no impairment loss recognized during the year.

6. **Revenue Recognition:** Revenue is recognized to the extent that is probable that the economic benefits will flow to the Entity and the revenue can be reliably measured.

   The party recognizes its receipts from Membership Fee, Voluntary Donations / Contributions whether General or Specific on receipts.

7. **Expenditure:** Expenses are recognized only when the future economic benefits are measured reliably.
   a. All Revenue expenditure has been accounted under Accrual Concept.
   b. Capital expenditure is accounted under accrual and initially recorded as Work in Progress and capitalized to the respective asset from the date when it is put to use.

Indian National Yuva Jana Party * Reg.No:56/66/2019-19/PPS-1

YAKSHIT GADDY & ASSOCIATES * FRN:021237S * Chartered Accountants

8. **Income Tax:** The Party has complied with the applicable provisions of Income Tax Act, 1961 and the Representation of People Act. 1951 and accordingly eligible for exemption of its income from payment of income tax. Hence no provision for Income tax has been made.

9. **Estimates**: The Preparation of Financial Statements are in conformity with the generally accepted accounting principles required management to make estimates and assumptions that affects the reported amount of assets and liabilities and disclosures at the date of the Financial Statements. Although these estimates are based on upon management's best estimate and knowledge of current events action, actual results could differ from these estimates.

10. **Provisions:** A provision is recognized when the party has present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefit will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are based on the estimates required to settle the obligation at the Balance Sheet date and are adjust to reflect the current best estimates.

11. **Contingent Liabilities:** There are no such contingent liabilities which impact the financial position as on the date of Balance Sheet.

Previous year's figures have been regrouped wherever necessary to conform to the classification adopted in the current year.

Place: Hyderabad
Date: 30/08/2025

For INDIAN NATIONAL YUVA JANA PARTY

PRAVEEN REDDY PALLI VINDHAYALA
TREASURER

As per our report of even date
For YAKSHIT GADDY & ASSOCIATES
Chartered Accountants
FRN : 021237S

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