

To
The Management of Youth for Action
Secunderabad

Independent Auditor's Statement to Certificate dated 25th June 2021 on the Foreign Contributions received for the year ending on the March 31, 2021

We have requested by M/s Youth for Action ("a Society" registered under the Andhra Pradesh (Telangana areas) Public Societies Registration Act, 1350 Fasli (Act I of 1350 F)), having its registered office at the s Plot 23, Sitaramnagar Colony, Staff Road, Near Diamond Point, Secunderabad- 500009, and Telangana State, India, to certify the transactions and balances of foreign contrition received by the society, maintenance of records relating to foreign contributions and utilization and necessary approval in accordance with the Foreign Contribution (Regulation) Act, 2010 ("the Act") read with foreign contribution (Regulations) Rules 2011("the Rules") (as amended from time to time) for the purpose of onward submission to the Secretary, the Government of India, Ministry of Home Affairs, New Delhi. Accordingly this Certificate is issued in accordance with the terms of our engagement letter dated 2nd April 2021.

Responsibilities of Management

The Management of the Society are responsible for ensuring that the society complies with the requirements of Act and Rules (as amended from time to time) and provides all relevant information to Ministry of Home Affairs.

Auditor's Responsibilities

The financial statement of the society for the financial year ended March 31, 2021 have been audited by us on which we should un modified Audit Opinion vide our reported dated 23rd April 2021. Our Audit of this financial statements conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the ICAI. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements .

We have examined the following documents furnished by the society:

- a) Audited Financial Statements comprising balance sheet as at 31st March 2021, the Income and Expenditure Account and the Receipts and Payments Account for the year then ended and a summary of significant accounting policies and other explanatory statements.



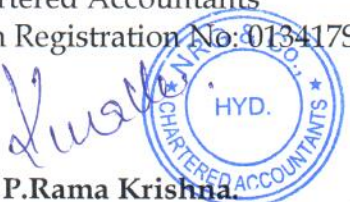
- b) Books and Records relating to foreign contribution received and utilized..
- c) Copy of Bank statement of Union Bank of India (formerly Andhra Bank) account number 060410011019146 designated for receiving foreign contributions ("the Designated Account).
- d) Extracts of relevant ledger accounts and supporting vouchers
- e) Copy of permission obtained under foreign contribution (Regulation) Act 2010 and
- f) Written representation by the management.

We conducted our examination in accordance with the Guidance note on Reports or Certificates for special purpose issued by the ICAI. The Guidance Note requires that we comply with the ethical requirements of the code of ethics issued by the ICAI.

Restriction on Use

The Certificate is issued solely in the context of the society obligation to submit Form FC-4 for the year ended March 31st 2021 to the secretary, the Government of India, Ministry of Home Affairs, New Delhi. This certificate should not be used by any other person for any other purpose. Accordingly we don't accept or assume any liability or duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For N R G & Co.,
Chartered Accountants
Firm Registration No: 013417S


CA. P.Rama Krishna
Partner
Membership No. 512328
UDIN- **21512328AAAAGF6401**

Place: Hyderabad
Date: 25th June 2021.

To
The Management of Youth for Action
Secunderabad

We have examined the attached balance sheet as at 31st March 2021, the Income and Expenditure Account and the Receipts and Payments Account for the year then ended and a summary of significant accounting policies and other explanatory information annexed thereto of **M/s. Youth for Action**, having FCRA Registration Number 010230188 dated 01st November 2016(renewed) in so far as those pertaining to its foreign contribution regulations account (FCRA) accounts, prepared by the society, with the books and records of the society as produced to us our examination. Preparation of financial statements in accordance with foreign contribution (regulation) Act. 2010 (the Act) is responsibility of the society. Our responsibility is to verify this financial statements in accordance with said Act.

Our examination was carried out in accordance with the auditing standards generally accepted in India and Guidance note on Reports or Certificates for special purpose issued by the ICAI.

Based on our examination as mentioned above and as per the information and explanation given to us, we certify that:

- (i) The brought forward balance of foreign contribution at the beginning of the financial year was Rs.28,71,400/- (Rupees Twenty Eight Lakhs Seventy One Thousand Four Hundred Only);
- (ii) Foreign contribution of Rs.2,98,18,944/- (Rupees Two Crores Ninety Eight Lakhs Eighteen Thousand Nine Hundred and Forty Four Only) was received by the Society during the financial year 2020-2021;
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of Rs.2,43,724 /- (Rupees Two Lakhs Forty Three Thousand Seven Hundred and Twenty Four Only) was received by the Society during the financial year ended on 31st March 2021;
- (iv) The balance of unutilised foreign contribution with the Society at the end of the financial year 31st March 2021 was Rs.2,32,71,651/-(Rupees Two Crores Thirty Two Lakhs Seventy One Thousand Six Hundred and Fifty One Only);
- (v) Certified that the Society has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.;
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct to the best of our knowledge and belief;



- (vii) The society has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010.

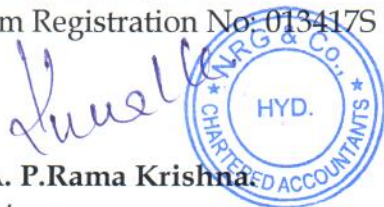
This certificate has been issued at the request of the society to whom it is addressed solely in the context of its obligations to submit Form FC-4 for the year ended 31st March 2021 to the Ministry of Home Affairs of India and should not be used by any other person or for any other purpose, without obtaining our prior written consent.

To be read along with our statement of even date.

For N R G & Co.,

Chartered Accountants

Firm Registration No: 013417S



CA. P. Rama Krishna

Partner

Membership No. 512328

UDIN- **21512328AAAAGF6401**

Place: Hyderabad

Date: 25th June 2021

M/s Youth For Action

Plot No.23, Staff Road, Sitaram Nagar Colony,
Secunderabad - 500009, Telangana, India

RECEIPTS AND PAYMENTS ACCOUNT FOR FOREIGN CONTRIBUTIONS
For The Year Ended 31st March 2021

| RECEIPTS | Rs. | PAYMENTS | Rs. |
|---|-------------------|---|-------------------|
| Opening Balance (Bank: 2866415 + Cash: 4985) | 2,871,400 | Expenses Direct | |
| | | Certification of organic produce | 63,319 |
| | | COVID -19 Food Relief | 207,995 |
| | | Documentation | 19,636 |
| | | Village Health Action Plans | - |
| | | Bridge Grant | 45,000 |
| Receipts From Foreign Donors | | Pongamia Plantation | 32,500 |
| Andheri Hilfe | 1,849,200 | Training | 59,508 |
| DKA Austria | 4,311,404 | Campaigns | 51,435 |
| Collectives for Integrated Livelihood Initiatives | 23,200,500 | Seeds | 15,650 |
| Andheri Trust | 457,840 | Grain Bank | 6,000 |
| Interest Received on FC A/c | 243,724 | Awareness Generation Camps | 71,625 |
| | | Arogya Karyakartha Training | 6,350 |
| | | Farm Ponds | 19,500 |
| | | Human Resources | 2,105,790 |
| | | Fellowship | 436,000 |
| | | Travel Program | 289,033 |
| | | INM/IPM Technologies-Botanical pestic | 18,030 |
| | | Green manures | 9,250 |
| | | Bio-Fertilisers | 4,250 |
| | | INM/IPM Tech. Microbial Insecticides | 7,300 |
| | | INM/IPM Tech. Panchakavya traditional | 9,230 |
| | | Organic manures | 9,430 |
| | | Campaign material | 32,550 |
| | | Sheep Rearing | 186,000 |
| | | Convergence meeting | 9,166 |
| | | Capacity building workshops to farmer | 189,632 |
| | | Village Campaigns | 52,090 |
| | | Kirana Store | 24,000 |
| | | Vegetable Vending | 24,000 |
| | | Backyard Poultry | 70,000 |
| | | Cultivation Of Millets (Ragi) | 96,919 |
| | | Cultivation Of Millets (Jowar) | 89,257 |
| | | Cultivation Of Redgram | 326,417 |
| | | Cultivation Of Greengram | 71,737 |
| | | Vedio Visual Expenses | 200,000 |
| | | Community Training Manual | 50,000 |
| | | Solar Water Pumps | 2,009,350 |
| | | Mini Daal Processing Unit | 65,000 |
| | | Chilli Pounding Machine | 297,890 |
| | | 3 Deck Grader | 99,000 |
| | | Installation Of Packing And Sealing M | 14,453 |
| | | Wall Writing Campaigns | 108,000 |
| | | Expenses Indirect | |
| | | Staff Welfare | 135,630 |
| | | Bank Charges | 5,397 |
| | | Audit Fees | 25,000 |
| | | Office Expenses | 135,717 |
| | | Office Rent | 162,000 |
| | | Travelling Expenses | 69,512 |
| | | Human Resources | 1,496,300 |
| | | Travel - Executive Director | 92,203 |
| | | Travel - Admin And Accounts | 38,366 |
| | | Closing (Unspent) Balance carried forward (Bank: 23271264 + Cash: 387) | 23,271,651 |
| Total | 32,934,068 | Total | 32,934,068 |

As per our report of even date
For N R G & Co.,
Chartered Accountants
Firm Regd. No.013417S

CA. P. Ramakrishna
Partner
M.No. 512328

Place: Hyderabad
Date: 25.06.2021



For Youth For Action

Executive Director & Secretary

Treasurer

Place: Secunderabad
Date: 25.06.2021

Finance Controller



M/s Youth For Action

Plot No.23, Staff Road, Sitaram Nagar Colony,
Secunderabad - 500009, Telangana, India

INCOME AND EXPENDITURE ACCOUNT FOR FOREIGN CONTRIBUTIONS
For The Year Ended 31st March 2021

| EXPENSES | Rs. | INCOME | Rs. |
|---|-------------------|---|-------------------|
| Expenses Direct | | | |
| Certification of organic produce | 63,319 | Donation Received | |
| COVID -19 Food Relief | 207,995 | Andheri Hilfe | 1,849,200 |
| Documentation | 19,636 | DKA Austria | 4,311,404 |
| Village Health Action Plans | - | Collectives for Integrated Livelihood Initiatives | 23,200,500 |
| Bridge Grant | 45,000 | Andheri Trust | 457,840 |
| Pongamia Plantation | 32,500 | Interest Income | |
| Training | 59,508 | Interest Received on FC A/c | 243,724 |
| Campaigns | 51,435 | | |
| Seeds | 15,650 | | |
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| INM/IPM Technologies-Botanical pestic | 18,030 | | |
| Green manures | 9,250 | | |
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| INM/IPM Tech. Microbial Insecticides | 7,300 | | |
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| INM/IPM Tech. Panchakavya traditional | 9,230 | | |
| Organic manures | 9,430 | | |
| Campaign material | 32,550 | | |
| Sheep Rearing | 186,000 | | |
| Convergence meeting | 9,166 | | |
| Capacity building workshops to farmer | 189,632 | | |
| Village Campaigns | 52,090 | | |
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| Mini Daal Processing Unit | 65,000 | | |
| Chilli Pounding Machine | 297,890 | | |
| 3 Deck Grader | 99,000 | | |
| Installation Of Packing And Sealing Machine | 14,453 | | |
| Wall Writing Campaigns | 108,000 | | |
| Expenses Indirect | | | |
| Staff Welfare | 135,630 | | |
| Bank Charges | 5,397 | | |
| Audit Fees | 25,000 | | |
| Office Expenses | 135,717 | | |
| Office Rent | 162,000 | | |
| Travelling Expenses | 69,512 | | |
| Human Resources | 1,496,300 | | |
| Travel - Executive Director | 92,203 | | |
| Travel - Admin And Accounts | 38,366 | | |
| Income over Expenditure | 20,400,251 | | |
| Total | 30,062,668 | Total | 30,062,668 |

As per our report of even date
For NRG & Co.,
Chartered Accountants
Firm Regd. No.0154428

CA. P. Ramakrishna
Partner
M.No. 512328

Place: Hyderabad
Date: 25.06.2021

For Youth For Action

Executive Director & Secretary

Treasurer

Finance Controller

Place: Secunderabad
Date: 25.06.2021



M/s Youth For Action
Plot No.23, Staff Road, Sitaram Nagar Colony,
Secunderabad - 500009, Telangana, India

Balance Sheet For Foreign Contributions as at 31st March 2021

| ASSETS | 31.3.2021 | 31.3.2020 |
|--|------------|-----------|
| Cash and Cash Equivalents (Un-utilised Foreign Contributions) | 23,271,651 | 2,871,400 |
| Total | 23,271,651 | 2,871,400 |
| LIABILITIES | 31.3.2021 | 31.3.2020 |
| Capital Fund | 3,756 | 3,756 |
| Surplus of Income | | |
| Opening Balance | 2,867,644 | 1,995,490 |
| Add: Income over Expenditure for the Year | 20,400,251 | 872,154 |
| Closing Balance as on date | 23,267,895 | 2,867,644 |
| Total | 23,271,651 | 2,871,400 |

As per our report of even date
For N R G & Co.,

Chartered Accountants
Firm Regd. No.0134176



CA. P. Ramakrishna
Partner
M.No. 512328

Place: Hyderabad
Date: 25.06.2021

For Youth For Action

[Signature]
Executive Director & Secretary
Treasurer

[Signature]
Finance Controller



Place: Secunderabad
Date: 25.06.2021