

MANTRA SOCIAL SERVICES
CIN: U85100KA2013NPL068304
Balance Sheet under FCRA as on 31st March 2023

(All amounts in thousands, unless otherwise stated)

Particulars	Note	As at 31-Mar-2023	As at 31-Mar-2022
EQUITY AND LIABILITIES			
Shareholders' Fund			
Share Capital		-	-
Reserves & Surplus	2.01	30,475	10,715
Current Liabilities			
Trade payables	2.02	2	258
Other Current Liabilities	2.03	26	338
Short term provisions	2.04	150	-
		30,654	11,311
ASSETS			
Non-current Assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	2.05	460	130
Current Assets			
Cash and Bank Balances	2.06	29,220	10,343
Short Term Loans and Advances	2.07	973	838
		30,654	11,311

Significant accounting policies

1

The notes referred to above form an integral part of the financial statements
This is the Balance Sheet referred to in our report of even date

For G P S V & Co.,
Chartered Accountants
Firm Reg No. 013175S

VBhat



CA Venkatesha Bhat
Partner
M.No.131243
UDIN: 23131243BGSZUD4059

For and on behalf of the Board of Directors

Santosh Kumar More
Director
DIN 05264521

Khushboo Kumari
Director
DIN 05264529

Place: Bengaluru
Date: 04-09-2023

MANTRA SOCIAL SERVICES

CIN: U85100KA2013NPL068304

Statement of Income and Expenditure under FCRA for the period ended March 31, 2023

(All amounts in thousands, unless otherwise stated)

Particulars	Note	year ended 31-Mar-2023	year ended 31-Mar-2022
Income			
Contributions and Grants	2.08	65,822	43,192
Other Income	2.09	391	512
Total Income		66,213	43,704
Expenses			
Non-Administrative Expense	2.10	40,334	47,638
Administrative Expense	2.11	5,879	3,931
Depreciation and amortization	2.12	244	75
Total Expenses		46,458	51,644
Exceptional items			
Prior Period Items		(5)	-
Excess of Income over Expenditure before Tax		19,761	(7,940)
Tax Expense			
Current tax		-	-
Excess of Expenditure over Income for the year		19,761	(7,940)

Significant accounting policies

1

The notes referred to above form an integral part of the financial statements
This is the Statement of Profit and Loss referred to in our report of even date

For G P S V & Co.,
Chartered Accountants
Firm Reg No. 013175S



CA Venkatesha Bhat
Partner
M.No.131243
UDIN: 23131243BGSZUD4059



For and on behalf of the Board of Directors

Santosh Kumar More
Director
DIN 05264521

Khushboo Kumari
Director
DIN 05264529

Place: Bengaluru
Date: 04-09-2023

MANTRA SOCIAL SERVICES

CIN: U85100KA2013NPL068304

Receipts & Payments Account under FCRA for the year ended 31st March, 2023

(All amounts in thousands, unless otherwise stated)

Receipts	Amount (Rs)	Payments	Amount (Rs)
Opening Balance:			
Cash	-		
Bank	10,343	Administration Expenses	5,879
		Expense incurred on the object of the Trust	40,329
		Prepaid Health Insurance	137
Donations & Grants	65,822	Purchase of Fixed Assets	574
Interest Income	391	TDS, PT and PF Paid	405
		Other Advance	12
		Closing Balance:	
		Cash	-
		Bank	29,220
Total	76,556	Total	76,556

For GPSV & Co.,
Chartered Accountants
Firm Reg No. 013175S



CA Venkatesha Bhat
Partner
M.No.131243
UDIN: 23131243BGSZUD4059





For and on behalf of the Board of Directors

Santosh Kumar More
Director
DIN 05264521

Khushboo Kumari
Director
DIN 05264529

Place: Bengaluru

Date: 04-09-2023

MANTRA SOCIAL SERVICES CIN: U85100KA2013NPL068304 Cash Flow Statement under FCRA for the year ended 31 March, 2023		
(All amounts in thousands, unless otherwise stated)		
Particulars	As at 31 Mar 2023	As at 31 Mar 2022
A. Cash flow from operating activities		
Net Surplus before tax	19,761	(7,940)
Adjustments for:		
Current year adjustment to Reserves & Surplus	-	-
Interest Income	(391)	-
Depreciation and amortisation	244	75
Operating profit/(loss) before working capital changes	19,614	(7,865)
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Trade receivables	-	20
Short term loans and advances	(136)	(827)
Other Current Assets	-	-1,175
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	(256)	(3,886)
Other current liabilities	(312)	233
Short term Provisions	150	-
Cash generated from operations	19,061	(13,500)
Net income tax (paid)/refunds	-	-
Net cash flow from / (used in) operating activities (A)	19,061	(13,500)
B. Cash flow from investing activities		
Capital expenditure on fixed assets	(574)	-
Interest income	391	-
Net cash flow from / (used in) investing activities (B)	(183)	-
C. Cash flow from financing activities		
Other long term liabilities	-	-
Net cash flow from / (used in) financing activities (C)	-	-
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	18,878	(13,500)
Cash and cash equivalents at the beginning of the year	10,343	23,843
Cash and cash equivalents at the end of the year	29,220	10,343
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents as per Balance Sheet (Refer Note 2.06)	29,220	10,343
<p>This is the Cash Flow Statement referred to in our report of even date For G P S V & Co., For and on behalf of the Board of Directors Chartered Accountants Firm Reg No. 013175S</p>		
 CA Venkatesha Bhat Partner M.No.131243 UDIN:23131243BGSZUD4059	 Santosh Kumar More Director DIN 05264521	Khushboo Kumari Director DIN 05264529
Place: Bengaluru Date: 04-09-2023		

MANTRA SOCIAL SERVICES

CIN: U85100KA2013NPL068304

Notes forming part of the financial statements under FCRA

(All amounts in thousands, unless otherwise stated)

Note	Particulars	As at 31-Mar-2023	As at 31-Mar-2022
2.01	Reserves and Surplus		
	Opening balance	10,715	18,655
	Add: Surplus for the year	19,761	(7,940)
		30,475	10,715
2.02	Trade Payables		
	Total outstanding dues of Micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than Micro enterprises and small enterprises	2	258
	2	258	
2.03	Other Current Liabilities		
	PF Payable	-	94
	Professional Tax Payable	-	5
	TDS payable	3	239
	3	338	
2.04	Short term Provisions		
	Provision for Employee Benefit	150	-
	150	-	
2.05	Property, Plant and Equipment and Intangible assets		
	Property, Plant and Equipment	460	130
	460	130	
2.06	Cash and Bank Balances		
	Cash at Bank	29,220	10,343
	29,220	10,343	
2.07	Short term Loans and Advances		
	Staff Advance	-	19
	TDS on Salary	18	-
	Prepaid Insurance	955	819
	973	838	

For GPSV &
Chartered Accountants*Bhat*
Partner

MANTRA SOCIAL SERVICES
CIN: U85100KA2013NPL068304
Notes forming part of the financial statements under FCRA

(All amounts in thousands, unless otherwise stated)

Note	Particulars	year ended 31-Mar-2023	year ended 31-Mar-2022	
2.08	Contributions and Grants			
	Foregin Contribution	65,822	43,192	
		65,822	43,192	
2.09	Other Income			
	Interest on FCRA	391	512	
		391	512	
	Expenses From FCRA Account			
2.10	Non-Administrative Expense			
	Salary	18,545	16,281	
	Printing & Stationery	3,371	-	
	Project Expenses	7,511	19,143	
	Training Expenses	44	-	
	Rent	12	-	
	Professional Fees	9,789	11,443	
	Internet and Cloud expenses	32	49	
	Transportation Charges	701	-	
	Travelling expenses	329	722	
		40,334	47,638	
	2.11	Administrative Expense		
		Salary & employee benefits	740	2,031
Remuneration to Directors		-	-	
Project Expenses		211	446	
Printing & Stationery		-	315	
Professional fees		56	12	
Placement Charges		401	-	
Rent		-	269	
Food and Accomodtaion		467	501	
Training Expenses		-	-	
Advertisement Expenses		21	-	
Insurance Expenses		1,567	-	
Internet and Cloud expenses		-	20	
Travelling expenses		2,330	255	
Miscellaneous expenses	87	80		
	5,879	3,931		
2.12	Depreciation and amortization			
	Depreciation	244	75	
		244	75	

For GPSV &
Chartered Accountants

Bhat
Partner



MANTRA SOCIAL SERVICES

CIN: U85100KA2013NPL068304

Notes forming part of the financial statements under FCRA

Note 2.05 - Property, Plant and Equipment and Intangible assets

(All amounts in thousands, unless otherwise stated)

Particulars	Gross Block			Depreciation Block			Net Block	
	as at 01/04/2022	Additions	Deletions/ Reversal	as at 31/03/2023	for the year 01/04/2022	Reverse	as at 31/03/2023	as at 31/03/2022
Tangible assets								
Office equipments	26	17	-	43	12	-	25	14
Computers and data processing units	23	557	-	580	15	-	211	9
Motor Vehicle	156	-	-	156	49	-	83	107
Total	205	574	-	779	75	-	319	130

Particulars	Gross Block			Depreciation Block			Net Block	
	as at 01/04/2021	Additions	Deletions/ Reversal	as at 31/03/2022	for the year 01/04/2021	Reverse	as at 31/03/2022	as at 31/03/2021
Tangible assets								
Office equipments	26	-	-	26	12	-	12	26
Computers and data processing units	23	-	-	23	15	-	15	23
Motor Vehicle	156	-	-	156	49	-	49	156
Previous Year	205	-	-	205	75	-	75	205

Note: In the above schedule below points are not applicable, hence the same is not reflected in separate columns.

In the Gross Block

Acquisition through business combination, Reclassified as held for sale, Changes due to revaluation, Effect of foreign currency exchange differences, Borrowing cost capitalised

In the Depreciation Block

Acquisition through business combination, Eliminated on reclassification as held for sale, Impairment losses recognised/(reversed) in statement of Profit & Loss & Other adjustments/transition adjustment recorded against surplus balance in Statement of Profit & Loss



For GPSV & CO.
Chartered Accountants

Bhat

Partner