

MANTRA SOCIAL SERVICES
Balance Sheet as on 31st March 2022

(All amounts in thousands, unless otherwise stated)

Particulars	Note	As at 31-Mar-2022	As at 31-Mar-2021
EQUITY AND LIABILITIES			
Shareholders' Fund			
Share Capital	2.01	100	100
Reserves & Surplus	2.02	37,510	47,606
Non-current liabilities			
Other Long term liabilities	2.03	1,004	1,335
Current Liabilities			
Short term Borrowings		-	-
Trade payables	2.04	533	4,985
Other Current Liabilities	2.05	1,198	697
Short term provisions	2.06	75	59
		40,420	54,780
ASSETS			
Non-current Assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	2.07	3,833	277
Non-Current investments		-	-
Current Assets			
Trade receivables	2.08	127	5,304
Cash and Bank Balances	2.09	35,410	47,410
Short Term Loans and Advances	2.10	987	1,725
Other Current Assets	2.11	63	64
		40,420	54,780

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

V Bhat

CA Venkatesha Bhat
Partner
M.No.131243
UDIN: 22131243ATSKNM1214



For and on behalf of the Board of Directors

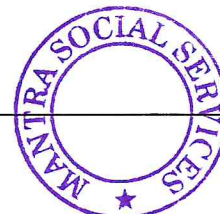
Santosh Kumar More

Santosh Kumar More
Director
DIN 05264521

Khushboo Kumari

Khushboo Kumari
Director
DIN 05264529

Place: Bengaluru
Date: 09 Sept 2022



MANTRA SOCIAL SERVICES		
Cash Flow Statement for the year ended 31 March, 2022		
(All amounts in thousands, unless otherwise stated)		
Particulars	As at 31 Mar 2022	As at 31 Mar 2021
A. Cash flow from operating activities		
Net Surplus before tax	(10,095)	14,077
Adjustments for:		
Interest Income	(1,338)	(1,140)
Other Income	-	-
Depreciation and amortisation	813	240
Bad debt	-	-
Operating profit/(loss) before working capital changes	(10,620)	13,176
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Trade receivables	5,177	(4,022)
Short term loans and advances	(631)	(98)
Other Current Assets	0	(4)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	(4,452)	4,975
Other current liabilities	501	375
Short term Provisions	17	(283)
Cash generated from operations	(10,008)	14,119
Net income tax (paid)/refunds	1,369	578
Net cash flow from / (used in) operating activities (A)	(8,639)	14,697
B. Cash flow from investing activities		
Capital expenditure on fixed assets	(4,369)	974
Interest income	1,338	1,140
Net cash flow from / (used in) investing activities (B)	(3,031)	2,114
C. Cash flow from financing activities		
Other long term liabilities	(331)	-
Short Term Borrowings	-	(6)
Finance cost	-	-
Net cash flow from / (used in) financing activities (C)	(331)	(6)



Santosh Kumar More



Shushu

For GPSV & CO.
Chartered Accountants

Bhat
Partner

MANTRA SOCIAL SERVICES**Cash Flow Statement for the year ended 31 March, 2022****(All amounts in thousands, unless otherwise stated)**

Particulars	As at 31 Mar 2022	As at 31 Mar 2021
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(12,000)	16,805
Cash and cash equivalents at the beginning of the year	47,410	30,605
Cash and cash equivalents at the end of the year	35,410	47,410
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents at the end of the year *	35,410	47,410
* Comprises:		
(a) Cash on hand	51	51
(b) Balances with banks - in current account	35,359	47,359

This is the Cash Flow Statement 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: 22131243ATSKNM1214

**For and on behalf of the Board of Directors**


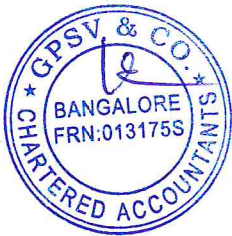


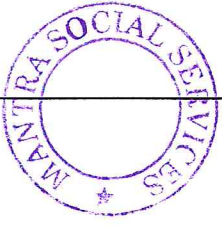
Santosh Kumar More
Director
DIN 05264521



Khushboo Kumari
Director
DIN 05264529

Place: Bengaluru
Date: 09 Sept 2022



MANTRA SOCIAL SERVICES			
Statement of Income and Expenditure for the period ended March 31, 2022			
(All amounts in thousands, unless otherwise stated)			
Particulars	Note	year ended 31-Mar-2022	year ended 31-Mar-2021
Income			
Donations and Grants Received	2.12	1,24,968	89,299
FCRA Grant Against Capital Asset		-	-
Other Income	2.13	1,642	2,006
Total Income		1,26,610	91,305
Expenses			
Employee benefits expense	2.14	16,614	16,425
Project and Operations Expenses	2.15	61,313	21,645
Expenses From FCRA Account	2.16	51,569	30,230
Administration Expenditure	2.17	6,397	8,688
Depreciation and amortization	2.18	813	240
Total Expenses		1,36,706	77,228
Exceptional items			
Prior Period Items		-	-
Excess of Expenditure over Income before Tax		(10,095)	14,077
Tax Expense			
Current tax		-	-
Excess of Expenditure over Income for the year		(10,095)	14,077
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	For and on behalf of the Board of Directors		
			
CA Venkatesha Bhat Partner M.No.131243 UDIN: 22131243ATSKNM1214		Santosh Kumar More Director DIN 05264521	Khushboo Kumari Director DIN 05264529
Place: Bengaluru Date: 09 Sept 2022			

MANTRA SOCIAL SERVICES					
NOTES ATTACHED TO AND FORMING PART OF THE ACCOUNTS					
Note No. - 2.01 Share capital					
(All amounts in thousands, unless otherwise stated)					
Note	Particulars	March 31, 2022		March 31, 2021	
		No of shares	Amount	No of shares	Amount
2.01	Share capital				
a	Authorized shares				
	Equity shares of Rs. 10 each with voting rights	10,000	100	10,000	100
		10,000	100	10,000	100
b	Issued, subscribed and fully paid-up shares				
	Equity shares of Rs. 10 each with voting rights	10,000	100	10,000	100
		10,000	100	10,000	100
c	Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:				
	Equity shares	March 31, 2022		March 31, 2021	
		No of shares	Amount	No of shares	Amount
	Balance at the beginning of the year	10,000	100	10,000	100
	Issued during the year	-	-	-	-
	Outstanding at the end of the year	10,000	100	10,000	100
d	Terms/rights attached to Equity shares				
	The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except interim dividend.				
	In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts, if any. The distribution will be in proportion to the number of equity shares held by the shareholders.				
e	Details of shares held by the holding company, the ultimate holding company, their subsidiaries and associates: Nil				
f	Details of shares held by each shareholder holding more than 5% shares:				
	Class of shares / Name of shareholder	March 31, 2022		March 31, 2021	
		No of shares held	% holding	No of shares held	% holding
	Equity shares with voting rights				
	Santosh Kumar More	2,500	25%	2,500	25%
	Rishi Singhal	2,500	25%	2,500	25%
	Khushboo Kumari	2,500	25%	2,500	25%
	Revathi P	2,500	25%	-	0%
	Ritesh Kumar Mishra	-	-	2,500	25%

For GPSV & CO.
Chartered Accountants

Partner



Santosh Kumar More

Ashish

MANTRA SOCIAL SERVICES					
NOTES ATTACHED TO AND FORMING PART OF THE ACCOUNTS					
Note No. - 2.01 Share capital					
(All amounts in thousands, unless otherwise stated)					
Note	Particulars	March 31, 2022	March 31, 2021		
g	Shareholding of Promoters				
	Promoter Name		No of	% of Total	% Change
	Year ended 31 March, 2022				
	Santosh Kumar More		2,500	25%	-
	Rishi Singhal		2,500	25%	-
	Khushboo Kumari		2,500	25%	-
	Revathi P		2,500	0%	-
	Year ended 31 March, 2021				
	Santosh Kumar More		2,500	25%	-
	Rishi Singhal		2,500	25%	-
Khushboo Kumari		2,500	25%	-	
Ritesh Kumar Mishra		2,500	25%	-	
h	As at 31 March, 2022 Nil shares (Pr. Yr Nil shares) were reserved for issuance towards outstanding employee stock options granted / available for grant, towards outstanding share warrants and towards convertible securities.				
i	Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash, bonus shares and shares bought back for the period of 5 years immediately preceding the Balance Sheet date as at 31 March 2022 is Nil (Pr. Yr. Nil)				
j	Details of calls unpaid as at 31 March 2022 is Nil (Pr. Yr. Nil)				
k	Forfeited shares as at 31 March 2022 is Nil (Pr. Yr Nil)				



Santosh Kumar More

Khushboo

For GPSV & CO.
Chartered Accountants

V Bhat
Partner



MANTRA SOCIAL SERVICES

Notes forming part of the financial statements

(All amounts in thousands, unless otherwise stated)

Note	Particulars	As at 31-Mar-2022	As at 31-Mar-2021
2.02	Reserves and Surplus		
	Opening balance	47,606	33,528
	Add: Surplus for the year	(10,095)	14,077
		37,510	47,606
2.03	Non Current Liabilities		
	Deferred income - Capital Asset Against Grant Fund	1,004	1,335
		1,004	1,335
2.04	Trade Payables		
	Total outstanding dues of Micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than Micro enterprises and small enterprises	533	4,985
		533	4,985
2.05	Other Current Liabilities		
	Unutilised Capex Grant	84	84
	PF Payable	270	291
	Professional Tax Payable	14	15
	TDS payable	829	306
		1,198	697
2.06	Short term Provisions		
	Audit Fee Payable	75	59
		75	59
2.07	Property, Plant and Equipment and Intangible assets		
	Property, Plant and Equipment	3,833	277
		3,833	277
2.08	Trade Receivable		
	(Unsecured considered good)		
	Outstanding for a period exceeding six months	-	-
	Other receivables	127	5,304
		127	5,304
2.09	Cash and Bank Balances		
	Cash on hand	51	51
	Cash at Bank	35,359	47,359
		35,410	47,410
2.1	Short term Loans and Advances		
	TDS Recoverable from staff	5	5
	Staff Advance	-	182
	Prepaid Insurance	819	6
	TDS Receivable	163	1,533
		987	1,725
2.11	Other Current Assets		
	BSNL Deposit	1	1
	Control A/C	-	-
	Rental Deposit	63	63
		64	64

Santosh Kumar More



Shushil

For GPSV & CO.
Chartered Accountants

Bhat

Partner

MANTRA SOCIAL SERVICES

Notes forming part of the financial statements

(All amounts in thousands, unless otherwise stated)

Note	Particulars	year ended 31-Mar-2022	year ended 31-Mar-2021
2.12	Donations and Grants Received		
	Domestic Contribution	81,776	54,703
	Foregin Contribution	43,192	34,597
		1,24,968	89,299
2.13	Other Income		
	Interest Received	811	639
	Interest on FCRA	512	470
	Interest on IT refund	15	31
	Other Income	304	866
		1,642	2,006
2.14	Employee benefits expense		
	Salary & wages	16,479	16,209
	Training Expenses	83	178
	Staff Welfare Expense	52	39
		1,16,614	16,425
2.15	Project & Operations Expenses		
	Project Expenses	38,429	7,864
	Professional Fees	8,842	4,454
	Preventive Health Expenses	12,902	7,688
	Students Education Expenses	1,069	1,636
	Food and Accomodtaion	71	4
		61,313	21,645
2.16	Expenses From FCRA Account		
	Administrative Expense		
	Salary & employee benefits	2,031	1,200
	Project Expenses	446	374
	Printing & Stationery	315	383
	Professional fees	12	334
	Rent	269	396
	Food and Accomodtaion	501	33
	Internet and Cloud expenses	20	-
	Travelling expenses	255	122
	Miscellaneous expenses	80	60
	Non-Administrative Expense		
	Salary	16,281	11,717
	Project Expenses	19,143	3,020
	Professional Fees	11,443	12,402
	Internet and Cloud expenses	49	132
	Travelling expenses	722	59
		51,569	30,230

Santosh Kumar More

Rushik

For GPSV & CO.
Chartered AccountantsV. Bhat
Partner

MANTRA SOCIAL SERVICES

Notes forming part of the financial statements

(All amounts in thousands, unless otherwise stated)

Note	Particulars	year ended 31-Mar-2022	year ended 31-Mar-2021
2.17	Administration Expenditure		
	Audit Fees	75	65
	Rent	513	110
	Donations	3,255	7,702
	Printing & Stationery	30	43
	Travelling Expenses	648	144
	Communication Expenses	187	120
	Rates & Taxes	127	67
	Miscellaneous expenses	1,563	435
		6,397	8,688
2.18	Depreciation and amortization		
	Depreciation	813	240
		813	240

Santosh Kumar More


Ahushika




For GPSV & CO.
Chartered Accountants

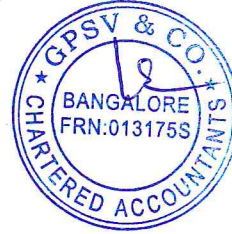
Bhat
Partner

MANTRA SOCIAL SERVICES										
Notes forming part of the financial statements										
Note 2.07 - Property, Plant and Equipment and Intangible assets										
(All amounts in thousands, unless otherwise stated)										
Particulars	Gross Block			Depreciation Block				Net Block		
	as at 01/04/2021	Additions	Deletions/ Reversal	as at 31/03/2022	as at 01/04/2021	for the year	Reverse	as at 31/03/2022	as at 31/03/2022	as at 31/03/2021
Tangible assets										
Furniture & Fixture	20	-	-	20	15	1	-	16	4	5
Office equipments	100	-	-	100	64	16	-	80	20	36
Computers and data processing units	367	4,369	-	4,735	287	746	-	1,033	3,703	80
Motor Vehicle	331	-	-	331	175	49	-	224	107	156
Total	817	4,369	-	5,186	540	812	-	1,352	3,834	277
Particulars	Gross Block			Depreciation Block				Net Block		
	as at 01/04/2020	Additions	Deletions/ Reversal	as at 31/03/2021	as at 01/04/2020	for the year	Reverse	as at 31/03/2021	as at 31/03/2021	as at 31/03/2020
Tangible assets										
Furniture & Fixture	791	-	771	20	186	2	173	15	5	605
Office equipments	100	-	-	100	34	30	-	64	36	66
Computers and data processing units	881	-	515	367	289	137	140	287	80	592
Motor Vehicle	331	-	-	331	104	71	-	175	156	227
Previous Year	2,103	-	1,286	817	613	240	312	540	277	1,491
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 & Other adjustment										
In the Depreciation Block										
Acquisition through business combination, Eliminated onreclassificationas held for sale, Imparement lossesr recognised/(reversed) in statement of Profit & Loss & Other adjustments/transition adjustment recorded against surplus balance in Statement of Profit & Loss										

Santosh Kumar More



Rishabh



For GPSV & CO.
Chartered Accountants

Bhat
Partner

MANTRA SOCIAL SERVICES	
Note No. - 1 Significant Accounting Policies	
1.1	<p>Overview:</p> <p>Mantra Social Services ("the Company") was incorporated on 27th March 2013 as a not-for-profit organisation, in the form of private limited company under the Sec 25 of Companies Act, 1956 ("the Act") vide CIN: U85100KA2013NPL068304 dtd 27th March, 2013.</p> <p>Mantra Social Services registered under Section 12AA(1)(b)(i) of the Income Tax Act, 1961, vide Regn No.DIT (E) /BLR/12A/H-241/AAICM6325K/TTO- (E) 2/Vol 2013-14</p> <p>The Company is engaged in creation of enabling factors for underresourced children, Research and develop curriculam such that values and ethics are woven into tasks and activities students enjoy, Promote and Practise Preventive Healthcare.</p>
1.2	<p>Basis of preparation of financial statement</p> <p>These financial statements have been prepared in accordance with Generally Accepted Accounting Principles ("GAAP") in India under the historical cost convention on the accrual basis of accounting. GAAP comprises mandatory Accounting Standards ('AS') as specified in the Companies (Accounting Standards) Rules, 2006, ('the Rules') and the relevant provisions of the Companies Act, 2013, and Guidelines given by the ICAI for NPO's have been adopted to the extent they are applicable, in the preparation of financial statements.</p> <p>The financial statements are presented in Indian rupees.</p>
1.3	<p>Use of Estimates:</p> <p>The preparation of financial statements in conformity with the generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amount of assets and liabilities, as of the balance sheet date and the reported amount of revenue and expenses for the year and disclosure of contingent liabilities as of the date of the Financial Statements. Actual amount could differ from these estimates. The differences, if any will be dealt accordingly in subsequent years.</p>
1.4	<p>Fixed assets</p> <p>Fixed assets are carried at cost of acquisition less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Borrowing costs directly attributable to acquisition or construction of fixed assets which necessarily takes a substantial year of time to get ready for their intended use are also included to the extent they relate to the year till such assets are ready to be put to use. Intangible assets are recorded at their acquisition cost.</p>
1.5	<p>Depreciation</p> <p>Depreciation on tangible fixed assets has been provided on the written down value method as per the useful life as determined by the Company which is as prescribed in Schedule II to the Companies Act, 2013. Assets costing less than Rs 5,000 each are fully depreciated in the year of capitalisation.</p>
1.6	<p>Revenue Recognition</p> <p>a) Company is a Non Profit Organisation. Hence any voluntary contribution will be recognised on receipt basis. b) Revenue from interest income and other income are accounted on accrual basis.</p>
1.7	<p>Employee Benefit:</p> <p>a) Short Term Benefits: Short Term Employee Benefits are accounted in the period during which the services have been rendered.</p>
1.8	<p>Foreign currency transactions</p> <p>Foreign currency transactions are recorded at the rates of exchange prevailing on the dates of the respective transactions. Exchange differences arising on foreign exchange transactions settled during the year are recognised in the profit and loss account of the year.</p> <p>Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the closing exchange rates on that date. The resultant exchange differences are recognized in the profit and loss account.</p> <p>Non-monetary items which are carried in terms of historical cost denominated in foreign currency are reported using the exchange rate at the date of the transaction.</p>
1.9	<p>Income tax</p> <p>Provision for taxation has not been considered, in view of the income tax Exemption u/s.11 of the Income Tax Act, 1961.</p>
1.10	<p>Provisions and Contingencies</p> <p>A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.</p>



For GPSV & CO.
Chartered Accountants

Rhat
Partner

MANTRA SOCIAL SERVICES
NOTES ATTACHED TO AND FORMING PART OF THE ACCOUNTS

(All amounts in thousands, unless otherwise stated)

Note	Particulars	As at 31-Mar-22	As at 31-Mar-21
1.11	Other additional information - Balance Sheet		
	Contingent liabilities and commitments:		
a	Contingent liabilities	Nil	Nil
b	Commitments	Nil	Nil
c	In the opinion of the Board and to the best of its knowledge and belief, the value on realization of current assets, loans and advances, will in the ordinary course of business, not be less than the amounts at which they are stated in the Balance Sheet.		
1.12	Payments to the auditors comprises (net of service tax input credit, where applicable):		
	As auditors - statutory audit	75	65
		75	65
1.13	Other additional information		
	Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 - Nil		
1.14	Value of imports calculated on CIF basis:	Nil	Nil
1.15	Expenditure in foreign currency:	Nil	Nil
1.16	Earnings in foreign exchange:		
	Donation and Grants Received in FCRA Account	SGD 0.00	SGD 9,945.75
		USD 3,94,075.54	USD 4,24,839.57
		Pound 0.00	Pound 29,539.48
1.17	Related party transactions		
	A. List of related parties		
	Nature of relation	Related parties	Related parties
	Holding Company	Nil	Nil
	Ultimate Holding Company	Nil	Nil
	Subsidiaries	Nil	Nil
	Associates	Nil	Nil
	Key Management personnel	Santosh Kumar More	Santosh Kumar More
		Rishi Singhal	Rishi Singhal
		Khushboo Kumari	Khushboo Kumari
		Revathi P	Ritesh Kumar Mishra
	Relatives of KMP	Nil	Nil
	Company in which KMP/Relatives of KMP can exercise significant influence	Nil	Nil
	Enterprises under common control	Nil	Nil
	B. Details of related party transactions during the year ended 31 March, 2022 and balances outstanding as at 31 March, 2021:		
	Particulars	year ended 31 March, 2022	year ended 31 March, 2021
	Transactions during the year		
	Khushboo Kumari		
	Professional fee	-	100
	Santosh Kumar More		
	Remuneration	1,400	1,200
	Revathi P		
	Remuneration	1,008	-

For G P S V & Co.,
Chartered Accountants
Firm Reg No. 0431753

CA Venkatesha Bhat
Partner
M.No.131243
UDIN: 22131243ATSKNM1214
Place: Bengaluru
Date: 09 Sept 2022



for and on behalf of the Board of Directors

Santosh Kumar More *Khushboo Kumari*

Santosh Kumar More
Director
DIN 05264521

Khushboo Kumari
Director
DIN 05264529



MANTRA SOCIAL SERVICES
Balance Sheet as on 31st March 2022

(All amounts in thousands, unless otherwise stated)

Note	Particulars						As at
1.18	Trade Payables						31-Mar-22
	Particulars	Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total	
i	MSME	-	-	-	-	-	
ii	Others	533	-	-	-	533	
iii	Disputed dues – MSME	-	-	-	-	-	
iv	Disputed dues – Others	-	-	-	-	-	
	Total Billed and Due (A)	533	-	-	-	533	
	Unbilled Dues (B)	-	-	-	-	-	
	Total Trade Payables (A + B)	533	-	-	-	533	
							As at
							31-Mar-21
	Particulars	Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total	
i	MSME	-	-	-	-	-	
ii	Others	4,985	-	-	-	4,985	
iii	Disputed dues – MSME	-	-	-	-	-	
iv	Disputed dues – Others	-	-	-	-	-	
	Total Billed and Due (A)	4,985	-	-	-	4,985	
	Unbilled Dues (B)	-	-	-	-	-	
	Total Trade Payables (A + B)	4,985	-	-	-	4,985	

Santosh Kumar Nole



Shushko



For GPSV & CO.
Chartered Accountants

VBhat
Partner

MANTRA SOCIAL SERVICES
Balance Sheet as on 31st March 2022

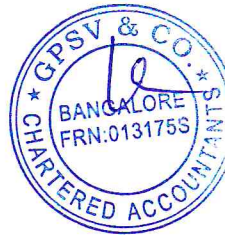
(All amounts in thousands, unless otherwise stated)

Note	Particulars						As at
1.19	Trade Receivables						31-Mar-22
	Particulars	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
i	Undisputed Trade receivables – considered good	127	-	-	-	-	127
ii	Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
iii	Disputed Trade Receivables considered good	-	-	-	-	-	-
iv	Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
	Total Billed and Due (A)	127	-	-	-	-	127
	Unbilled Dues (B)	-	-	-	-	-	-
	Total Trade Receivables (A + B)	127	-	-	-	-	127
							As at
							31-Mar-21
	Particulars	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
i	Undisputed Trade receivables – considered good	5,304	-	-	-	-	5,304
ii	Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
iii	Disputed Trade Receivables considered good	-	-	-	-	-	-
iv	Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
	Total Billed and Due (A)	5,304	-	-	-	-	5,304
	Unbilled Dues (B)	-	-	-	-	-	-
	Total Trade Receivables (A + B)	5,304	-	-	-	-	5,304

Santosh Kumar More



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For GPSV & CO.
Chartered Accountants

VBhat
Partner

MANTRA SOCIAL SERVICES
Balance Sheet as on 31st March 2022

Ratios

Sr. No.	Ratio	Numerator	Denominator	31-Mar-2022	31-Mar-2021
1	Current ratio	Current Assets	Current Liabilities	20.26	9.50
2	Debt equity ratio	Total Debt	Shareholder's Equity	-	-
3	Debt service coverage ratio	Net Profit before taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc	Interest & Lease Payments + Principal Repayments	-	-
4	Return on Equity	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity	-	-
5	Inventory turnover ratio	Cost of goods sold OR sales	Average Inventory (Opening + Closing balance / 2)	-	-
6	Trader receivable turnover ratio	Net Credit Sales (gross credit sales minus sales return)	Average Accounts Receivable (Opening + Closing balance / 2)	-	-
7	Trade payable turnover ratio	Net Credit Purchases (gross credit purchases minus purchase return)	Average Accounts Payable (Opening + Closing balance / 2)	-	-
8	Net capital turnover ratio	Net Sales (total sales minus sales returns)	Average Working Capital	-	-
9	Net profit ratio	Net Profit	Net Sales	-	-
10	Return on capital employed	Earning before interest and taxes	Capital Employed (Tangible Net Worth + Total Debt + Deferred Tax Liability)	-	-
11	Return on investment	Return	Investment	-	-

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For GPSV & CO.
Chartered Accountants

VBhat

Partner

MANTRA SOCIAL SERVICES
Notes to financial statements (continued)

ARI - Additional Regulatory Information

Sl No	Particulars
I	Title deeds of Immovable Property not held in name of the Company: The Company does not own any immovable property, hence above regulatory information is not applicable.
II	Whether the Company has revalued its Property, Plant and Equipment? If revalued, whether the revaluation is based on the valuation by a Registered Valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017 The Company has not revalued its Property, Plant and Equipment, hence above regulatory information is not applicable.
III	Where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are: The Company has not given any loans or advances to its promoter, directors, KMPs and the related parties (as defined under Companies Act, 2013), and hence above regulatory information is not applicable.
IV	Capital Work In Progress (CWIP): Nil
V	Intangible assets under development: Nil
VI	Details of Benami Property held There are no proceedings that have been initiated or pending against the Company for holding benami property under the Benami Transactions (Prohibitions) Act, 1988.
VII	Where the Company has borrowings from banks or financial institutions on the basis of current assets The Company has not borrowed any fund from banks or financial institution on the basis of current assets, and hence the above regulatory information is not applicable.
VIII	Wilful Defaulter The Company has not been declared as wilful defaulter by any bank or financial institution or any other lender.
IX	Relationship with Struck off Companies Transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956: Nil
X	Registration of charges or satisfaction with Registrar of Companies The Company has not borrowed any fund from banks or financial institution, and hence the above regulatory information is not applicable.
XI	Compliance with number of layers of companies The Company does not have any number of layers prescribed under clause (87) of the Section 2 of the Companies Act read with Companies (Restriction on number of Layers) Rules, 2017.
XII	Compliance with approved Scheme(s) of Arrangements There are no approved schemes or arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
XIII	Utilisation of Borrowed funds and share premium: The Company has not borrowed any funds from banks or financial institutions and also does not have share premium, and hence the above regulatory information is not applicable.

Santosh Kumar More



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For GPSV & CO.
Chartered Accountants

VBhat
Partner