

**MANTRA SOCIAL SERVICES**  
**CIN: U85100KA2013NPL068304**  
**Balance Sheet under FCRA as on 31st March 2024**

(All amounts in thousands, unless otherwise stated)

Particulars	Note	As at 31-Mar-2024	As at 31-Mar-2023
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Fund</b>			
Share Capital			-
Reserves & Surplus	2.01	40,690	30,475
<b>Current Liabilities</b>			
Trade payables	2.02	-	2
Other Current Liabilities	2.03	712	26
Short term provisions	2.04	64	150
		<b>41,467</b>	<b>30,654</b>
<b>ASSETS</b>			
<b>Non-current Assets</b>			
<b>Property, Plant and Equipment and Intangible Assets</b>			
Property, Plant and Equipment	2.05	3,577	460
Non-Current investments		-	-
<b>Current Assets</b>			
Cash and Bank Balances	2.06	35,467	29,220
Short Term Loans and Advances	2.07	1,981	973
Other Current Assets	2.08	442	-
		<b>41,467</b>	<b>30,654</b>

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

*Bhat*

CA Venkatesha Bhat  
Partner  
M.No.131243  
UDIN: 24131243BKAUGN6788



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: 09-09-2024

**MANTRA SOCIAL SERVICES**

CIN: U85100KA2013NPL068304

**Statement of Income and Expenditure under FCRA for the period ended March 31, 2024**

(All amounts in thousands, unless otherwise stated)

Particulars	Note	year ended 31-Mar-2024	year ended 31-Mar-2023
<b>Income</b>			
Contributions and Grants	2.09	1,02,327	65,822
Other Income	2.10	1,297	391
<b>Total Income</b>		<b>1,03,624</b>	<b>66,213</b>
<b>Expenses</b>			
Programme & Operations Expenses	2.11	86,121	38,652
Administration Expenditure	2.12	6,920	7,561
Depreciation and amortization	2.13	368	244
<b>Total Expenses</b>		<b>93,409</b>	<b>46,458</b>
<b>Exceptional items</b>			
Prior Period Items		-	(5)
<b>Excess of Income over Expenditure before Tax</b>		<b>10,215</b>	<b>19,761</b>
<b>Tax Expense</b>			
Current tax		-	-
<b>Excess of Expenditure over Income for the year</b>		<b>10,215</b>	<b>19,761</b>

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. 013175SCA Venkatesha Bhat  
Partner  
M.No.131243  
UDIN: 24131243BKAUGN6788

For and on behalf of the Board of Directors

Santosh Kumar More  
Director  
DIN 05264521Khushboo Kumari  
Director  
DIN 05264529

Place: Bengaluru

Date: 09-09-2024

MANTRA SOCIAL SERVICES  
CIN: U85100KA2013NPL068304  
Cash Flow Statement under FCRA for the year ended 31 March, 2024


(All amounts in thousands, unless otherwise stated)

Particulars	As at 31 Mar 2024	As at 31 Mar 2023
<b>A. Cash flow from operating activities</b>		
Net Surplus before tax	10,215	19,761
Adjustments for:		
Current year adjustment to Reserves & Surplus	-	-
Interest Income	(1,297)	(391)
Depreciation and amortisation	368	244
<b>Operating profit/(loss) before working capital changes</b>	<b>9,286</b>	<b>19,614</b>
<b>Changes in working capital:</b>		
<b>Adjustments for (increase) / decrease in operating assets:</b>		
Trade receivables	-	-
Short term loans and advances	(1,007)	(136)
Other Current Assets	(442)	-
<b>Adjustments for increase / (decrease) in operating liabilities:</b>		
Trade payables	(2)	(256)
Other current liabilities	687	(312)
Short term Provisions	(86)	150
<b>Cash generated from operations</b>	<b>8,435</b>	<b>19,061</b>
Net income tax (paid)/refunds	-	-
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>8,435</b>	<b>19,061</b>
<b>B. Cash flow from investing activities</b>		
Capital expenditure on fixed assets	(3,485)	(574)
Interest income	1,297	391
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>(2,188)</b>	<b>(183)</b>
<b>C. Cash flow from financing activities</b>		
Other long term liabilities	-	-
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>6,247</b>	<b>18,878</b>
Cash and cash equivalents at the beginning of the year	29,220	10,343
<b>Cash and cash equivalents at the end of the year</b>	<b>35,467</b>	<b>29,220</b>
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents as per Balance Sheet (Refer Note 2.06)	35,467	29,220

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

  
CA Venkatesha Bhat  
Partner  
M.No.131243  
UDIN: 24131243BKAUGN6788



  
Santosh Kumar More  
Director  
DIN 05264521

  
Khushboo Kumari  
Director  
DIN 05264529



Place: Bengaluru  
Date: 09-09-2024

**MANTRA SOCIAL SERVICES**

CIN: U85100KA2013NPL068304

Receipts &amp; Payments Account under FCRA for the year ended 31st March, 2024

(All amounts in thousands, unless otherwise stated)

Receipts	Amount (Rs)	Payments	Amount (Rs)
<b>Opening Balance:</b>			
Cash	-		
Bank	29,220	Administration Expenses	4,388
		Expense incurred on the object of the Trust	81,714
Donations & Grants	1,02,327	Purchase of Fixed Assets	3,440
Interest Income	905	TDS, PT and PF Paid	7,443
		<b>Closing Balance:</b>	
		Cash	-
		Bank	35,467
<b>Total</b>	<b>1,32,452</b>	<b>Total</b>	<b>1,32,452</b>

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



CA Venkatesha Bhat  
Partner  
M.No.131243  
UDIN: 24131243BKAUGN6788



For and on behalf of the Board of Directors



Santosh Kumar More  
Director  
DIN 05264521



Khushboo Kumari  
Director  
DIN 05264529



Place: Bengaluru  
Date: 09-09-2024

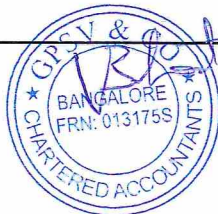
**MANTRA SOCIAL SERVICES**

**CIN: U85100KA2013NPL068304**

**Notes forming part of the financial statements under FCRA**

**(All amounts in thousands, unless otherwise stated)**

Note	Particulars	As at 31-Mar-2024	As at 31-Mar-2023
<b>2.01</b>	<b>Reserves and Surplus</b>		
	Opening balance	30,475	10,715
	Add: Surplus for the year	10,215	19,761
		<b>40,690</b>	<b>30,475</b>
<b>2.02</b>	<b>Trade Payables</b>		
	Total outstanding dues of Micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than Micro enterprises and small enterprises	-	2
		-	<b>2</b>
<b>2.03</b>	<b>Other Current Liabilities</b>		
	GST Payable	42	-
	Professional Tax Payable	4	-
	Other Current Liabilities	306	23
	TDS payable	360	3
		<b>712</b>	<b>26</b>
<b>2.04</b>	<b>Short term Provisions</b>		
	Audit Fee Payable	-	-
	Salary Payable Account	-	-
	Provision for Employee Benefit	64	150
		<b>64</b>	<b>150</b>
<b>2.05</b>	<b>Property, Plant and Equipment and Intangible assets</b>		
	Property, Plant and Equipment	3,577	460
		<b>3,577</b>	<b>460</b>
<b>2.06</b>	<b>Cash and Bank Balances</b>		
	Cash on hand	-	-
	Cash at Bank		
	In Savings Account	29,467	29,220
	In Fixed Deposits	6,000	-
		<b>35,467</b>	<b>29,220</b>
<b>2.07</b>	<b>Short term Loans and Advances</b>		
	Vendor Advances	17	-
	Staff Advance	478	-
	TDS on Salary	-	18
	Prepaid Insurance	1,480	955
	Other receivable	-	-
	Advance tax & TDS Receivable	6	-
		<b>1,980</b>	<b>973</b>
<b>2.08</b>	<b>Other Current Assets</b>		
	Interest Accrued on FD	386	-
	CD Deposit- Insurance	56	-
		<b>442</b>	<b>-</b>



*Santosh Kumar Gore*

*A. Kishore*



<b>MANTRA SOCIAL SERVICES</b>			
Notes forming part of the financial statements under FCRA			
(All amounts in thousands, unless otherwise stated)			
Note	Particulars	year ended 31-Mar-2024	year ended 31-Mar-2023
2.09	<b>Contributions and Grants</b>		
	Foregin Contribution	1,02,327	65,822
		<b>1,02,327</b>	<b>65,822</b>
2.10	<b>Other Income</b>		
	Interest on FC	1,297	391
		<b>1,297</b>	<b>391</b>
	<b>Expenses From Foreign Contributions</b>		
2.11	<b>Programme &amp; Operations Expenses</b>		
	Salary & other employment Benefits	28,991	17,334
	Programme Expenses	39,888	17,120
	Monitoring & Evaluation	7,559	-
	Printing & Stationery	4,747	3,371
	Internet and Cloud expenses	0.15	32
	Travelling expenses	3,085	329
	Food and Accomodation	1,852	467
		<b>86,121</b>	<b>38,652</b>
	<b>Administrative Expenses</b>		
2.12	Salary & other employment Benefits	2,766	1,951
	Printing & Stationery	394	-
	Professional fees	1,378	491
	Transportation Charges	147	701
	Travelling expenses	56	2,330
	Postage and Courier Charges	8	-
		<b>4,749</b>	<b>5,473</b>
	Placement Charges	210	401
	Rent	18	12
	Advertisement Expenses	150	21
	Insurance Expenses	1,664	1,567
	Miscellaneous expenses	129	87
		<b>2,171</b>	<b>2,088</b>
	<b>Total Adminstrative Expenses</b>	<b>6,920</b>	<b>7,561</b>
		<b>93,041</b>	<b>46,214</b>
2.13	<b>Depreciation and amortization</b>		
	Depreciation	368	244
		<b>368</b>	<b>244</b>



Santosh Kumar Kore

A. K. Kishore



**MANTRA SOCIAL SERVICES**  
CIN: U85100KA2013NPPL068304

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 01/04/2023	Additions	Deletions/ Reversal	as at 31/03/2024	as at 01/04/2023	for the year	Reverse	as at 31/03/2024	as at 31/03/2024	as at 31/03/2024	as at 31/03/2023
<b>Tangible assets</b>											
Office equipments	43	115	-	158	25	14	-	39	119	18	
Computers and data processing units	580	197	-	778	211	235	-	446	332	369	
Furniture & Fixtures	-	1,664	-	1,664	-	32	-	32	1,633	-	
Lease hold Temporary Structure	-	1,508	-	1,508	-	65	-	65	1,443	-	
Motor Vehicle	156	-	-	156	83	23	-	106	50	73	
<b>Total</b>	<b>779</b>	<b>3,485</b>	<b>-</b>	<b>4,265</b>	<b>319</b>	<b>368</b>	<b>-</b>	<b>687</b>	<b>3,577</b>	<b>460</b>	
<b>Particulars</b>	<b>Gross Block</b>				<b>Depreciation Block</b>			<b>Net Block</b>			
	as at 01/04/2022	Additions	Deletions/ Reversal	as at 31/03/2023	as at 01/04/2022	for the year	Reverse	as at 31/03/2023	as at 31/03/2023	as at 31/03/2023	as at 31/03/2022
Tangible assets											
Office equipments	26	17	-	43	12	13	-	25	18	14	
Computers and data processing units	23	557	-	580	15	196	-	211	369	9	
Motor Vehicle	156	-	-	156	49	34	-	83	73	107	
<b>Total</b>	<b>205</b>	<b>574</b>	<b>-</b>	<b>779</b>	<b>75</b>	<b>244</b>	<b>-</b>	<b>319</b>	<b>460</b>	<b>130</b>	

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

**In the Depreciation Block**

Acquisition through business combination, Eliminated onrecasifications held for sale, Impairment lossess recognised/(reversed) in statement of Profit & Loss & Other



*Santhosh Kumar Rao*  
*A. Prakash*

