



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To
The Trustees
ANTHRA
Shop-F-10 Lantana Gardens, NDA Road, Bavdhan, Pune-411201

Report on the Financial Statements

Opinion

1. We have audited the accompanying FC financial statements of ANTHRA (FCRA: 083930314), which comprise the Balance Sheet as at 31 March 2024, the Income and Expenditure Account, Receipts & Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the Trust and the rules made there under, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at 31 March 2024, and its surplus for the year ended on that date

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Trustee for the Financial Statements

4. The Trustee ('management') is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going



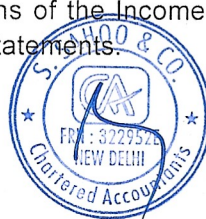
concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence including the utilization certificates submitted by the sub-recipients, that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of Trust's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matter

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income-Tax Act, 1961 covering the same period as these accompanying financial statements.



Report on Other Legal and Regulatory Requirements

10. As required under other regulatory requirements, we report as under for the year ended 31 March 2024:
- Trust has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the Accountant of the Trust on regular basis. The books of accounts are maintained in Pune. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Trust and the same is maintained in accordance with the provisions of the Act and the rules made there under.
 - Receipts and disbursements are properly and correctly shown in the accounts;
 - The cash balance, vouchers, bank book etc. are in custody of Trustee and the same are in agreement with Books of account on the date of our audit.
 - All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;
 - The Trustee of the Trust has furnished all information required for audit;
 - In our opinion and according to the information provided to us, no property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;
 - Trust has invested its surplus in fixed deposit in scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.
 - In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustee or any other person while in the management of the Trust were identified;
 - In our opinion and according to the information provided to us, no trustees has any interest in the investment of the trust;
 - In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

For S. Sahoo & Co
Chartered Accountants
FR NO.: 322952E




CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426

Place: New Delhi
Date: 20-08-2024
UDIN: **24057426BKATXY8941**

ANTHRA
SHOP-F-10 LANTANA GARDENS, NDA ROAD, BAVDHAN
PUNE- 411021

AMOUNT IN INR

FC BALANCE SHEET AS AT 31ST MARCH 2024

	SCHEDULE	F.Y. 2023-24	F.Y. 2022-23
SOURCES OF FUND			
I.FUND BALANCES:			
a. General Fund	[01]	49,21,548.24	36,89,628.29
b. Project Fund	[02]	37,13,320.10	1,33,180.77
c. Asset Fund	[03]	1,59,497.92	2,18,125.42
d. Corpus Fund		1,45,01,000.00	1,45,01,000.00
TOTAL		2,32,95,366.00	1,85,41,934.00
APPLICATION OF FUND			
I.FIXED ASSETS			
Net Assets	[04]	2,18,125.42	2,55,510.42
Less: Depreciation		58,627.50	37,385.00
Closing Written Down Value		1,59,497.92	2,18,125.42
II. INVESTMENT			
	[05]	1,59,07,984.77	1,59,07,984.77
III.CURRENT ASSETS, LOANS & ADVANCES:			
a. Loans & Advances	[06]	5,934.00	52,733.21
b. Current Assets	[07]	11,07,709.07	14,15,228.59
c. Cash & Bank Balances	[08]	62,14,011.59	10,59,686.58
	A	73,27,654.66	25,27,648.38
Less: CURRENT LIABILITIES & PROVISIONS:			
Current Liabilities	[09]	99,771.00	1,11,825.00
	B	99,771.00	1,11,825.00
NET CURRENT ASSETS	[A - B]	72,27,883.66	24,15,823.38
TOTAL	[I+II+III]	2,32,95,366.00	1,85,41,934.00

As per our report of even date Form FC 4 Attached
Significant Accounting Policies and Notes to Accounts

[14]

The schedules referred to above form an integral part of the Financial Statement.

For & on behalf :
S.Sahoo & Co.
Chartered Accountants
FRN:-322952E

(Signature)



CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426

For & On behalf:
Anthra

(Signature)



Dr. Nitya Ghotge
Chief Functionary

Place: New Delhi
Date: 20.08.2024

UDIN: 24057426BKATXY8941

ANTHRA
SHOP-F-10 LANTANA GARDENS, NDA ROAD, BAVDHAN
PUNE- 411021

AMOUNT IN INR

FC INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2023 TO 31ST MARCH 2024			
	SCHEDULE	F.Y. 2023-24	F.Y. 2022-23
I. INCOME			
Grant	[10]	67,91,103.98	45,58,615.09
Bank Interest	[11]	12,86,229.00	10,18,084.00
Donation		4,30,000.00	-
Other Income-Current Liabilities Written Off		2,500.00	-
TOTAL		85,09,832.98	55,76,699.09
II. EXPENDITURE			
Programme Expense	[12]	32,50,828.02	48,07,884.67
Administrative Expenses	[13]	4,46,945.68	4,41,702.50
Non Recurring Expenses		-	2,15,600.00
Depreciation	[04]	58,627.50	37,385.00
Less: Transferred to Asset Fund		58,627.50	37,385.00
		-	-
TOTAL		36,97,773.70	54,65,187.17
III. EXCESS OF INCOME OVER EXPENDITURE		48,12,059.28	1,11,511.92
Transferred to General Fund		12,16,425.46	5,94,713.00
Transferred to Project Fund		35,95,633.82	(4,83,201.08)
TOTAL		48,12,059.28	1,11,511.92

As per our report of even date Form FC 4 Attached
 Significant Accounting Policies and Notes to Accounts [14]

The schedules referred to above form an integral part of the Financial Statement.

For & on behalf :
 S.Sahoo & Co.
 Chartered Accountants
 FRN:-322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB
 Partner
 M No. 057426

For & On behalf
 Anthra



Dr. Nitya Ghotge
 Chief Functionary

Place: New Delhi
 Date: 20.08.2024
 UDIN: 24057426BKATXY8941

ANTHRA
SHOP-F-10 LANTANA GARDENS, NDA ROAD, BAVDHAN
PUNE- 411021

AMOUNT IN INR

FC RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2023 TO 31ST MARCH 2024			
	SCHEDULE	F.Y. 2023-24	F.Y. 2022-23
RECEIPTS			
Opening Balance :			
Cash in Hand		682.00	682.00
Cash at Bank		10,59,004.58	16,04,107.77
Investment		1,59,07,984.77	1,58,13,720.77
TDS Receivable		2,98,229.00	3,91,429.00
Grant Received		72,10,853.50	38,78,473.50
Donation		4,30,000.00	-
Bank Interest		1,32,899.00	55,361.00
FD Interest	[11]	11,53,330.00	9,62,723.00
Loans & Advances Received		49,703.21	73,220.79
		2,62,42,686.06	2,27,79,717.83
PAYMENT			
Programme Expense		32,50,828.02	47,02,438.67
Administrative Expenses		4,46,745.68	4,41,702.50
Non Recurring Expenses		-	2,15,600.00
Loans & Advances Paid		-	1,35,400.00
Liabilities Paid		9,554.00	18,676.31
Closing Balance			
Cash in Hand		516.00	682.00
Cash at Bank		62,13,495.59	10,59,004.58
Investment		1,59,07,984.77	1,59,07,984.77
TDS Receivable		4,13,562.00	2,98,229.00
		2,62,42,686.06	2,27,79,717.83
TOTAL Rs.		2,62,42,686.06	2,27,79,717.83

As per our report of even date Form FC 4 Attached
 Significant Accounting Policies and Notes to Accounts

[14]

The schedules referred to above form an integral part of the Financial Statement.

For & on behalf :
 S.Sahoo & Co.
 Chartered Accountants
 FRN: 322952E

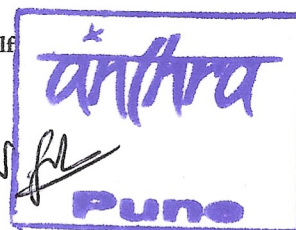


CA (Dr.) Subhajit Sahoo, FCA, LLB
 Partner
 M No. 057426

Place: New Delhi
 Date: 20.08.2024

UDIN: 24057426BKATX48941

For & On behalf
 Anthra

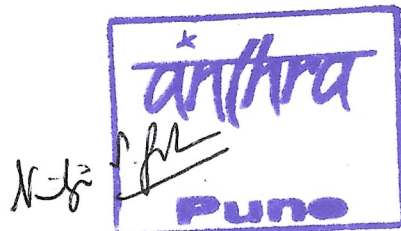


Dr. Nitya Ghotge
 Chief Functionary

ANTHRA
SHOP-F-10 LANTANA GARDENS, NDA ROAD, BAVDHAN
PUNE- 411021

AMOUNT IN INR

Schedules forming part of FC Financial Statement		
	F.Y. 2023-24	F.Y. 2022-23
SCHEDULE [01] : GENERAL FUND		
General Fund		
Opening Balance	36,89,628.29	30,94,915.29
Add: Excess of Income Over Expenditure	12,16,425.46	5,94,713.00
Add: Received from Funds for Study on Sheep Breeds Project	15,494.49	-
TOTAL	49,21,548.24	36,89,628.29
SCHEDULE [02] : PROJECT FUND		
Project Title: 321-910-1049		
Funded by: Misereor		
Opening Balance	-	1,99,056.64
Less: Opening Grant Receivable	91,695.98	-
Add: Received during the year	17,86,012.50	28,79,953.48
Add: Interest allocated during the year	12,660.00	12,748.00
Less: Utilized during the year	17,02,160.04	30,91,757.97
Balance	4,816.48	-
Project Title: Funds for Study on Sheep Breeds		
Funded by:- Matthieu Salpeteur		
Opening Balance	15,494.49	15,494.49
Add: Grant received during the year	-	-
Less: Utilised during the year	-	-
Less: Transfer to General Fund	15,494.49	-
	-	15,494.49
Project Title: for Herding Project		
Funded by:- Sahjeevan		
Opening Balance	37,695.72	90,495.72
Add: Grant received during the year	-	-
Less: Utilised during the year	37,695.72	52,800.00
	-	37,695.72
Project Title: for Ethnoveterinary Livestock		
Funded by:- Sahjeevan		
Opening Balance	79,990.56	79,990.56
Add: Grant received during the year	-	-
Less: Utilised during the year	79,990.56	-
	-	79,990.56
Project Title: Indo Zoo Risk		
Funded by:-UKCEH		
Opening Balance	-	2,31,344.59
Less: Opening Grant Receivable	5,88,445.61	-
Add: Grant received during the year	14,52,016.00	16,78,661.61
Less: Utilised during the year	11,23,962.46	19,10,006.20
Add: Closing Grant Receivable	2,60,392.07	-
	-	-



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Project Title: Livestock in Agroecology

Funded by:- Global Green(BAF)

Opening Balance	-	-
Add: Grant received during the year	39,72,825.00	-
Less: Utilised during the year	2,64,321.38	-
	37,08,503.62	-
TOTAL	37,13,320.10	1,33,180.77

SCHEDULE [03] : ASSET FUND

Opening Balance	2,18,125.42	39,910.42
Add: Asset Purchase during the year	-	2,15,600.00
Less: Depreciation Transferred from I & E A/c	58,627.50	37,385.00
TOTAL	1,59,497.92	2,18,125.42

SCHEDULE [05] : INVESTMENT

FD No. 051653710000915	15,26,580.19	15,26,580.19
FD No. 051653710000916	15,26,510.48	15,26,510.48
FD No. 051653710000917	29,51,236.10	29,51,236.10
FD No. 051653710000912	5,00,000.00	5,00,000.00
FD No. 051653710000913	5,00,000.00	5,00,000.00
FD No. 051653710000914	5,00,000.00	5,00,000.00
FD No. 51653710000637	36,42,283.00	36,42,283.00
FD No. 51653710000638	47,61,375.00	47,61,375.00
TOTAL	1,59,07,984.77	1,59,07,984.77

SCHEDULE [06] : LOANS & ADVANCES

Staff Advance	5,934.00	32,933.21
Vendor Advance	-	19,800.00
TOTAL	5,934.00	52,733.21

SCHEDULE [07] : CURRENT ASSETS

Gas Deposit	1,400.00	1,400.00
TDS on Grant Income 2018-19	12,000.00	12,000.00
TDS on Grant Income 2019-20	28,000.00	28,000.00
<u>TDS on FD Balance</u>		
FY 2010-11	3,560.00	3,560.00
FY 2011-12	56,670.00	56,670.00
FY 2019-20	1,01,727.00	1,01,727.00
FY 2022-23	96,272.00	96,272.00
FY 2023-24	1,15,333.00	-
Grant Receivable	2,60,392.07	6,80,141.59
Inter Branch Account	4,32,355.00	4,35,458.00
TOTAL	11,07,709.07	14,15,228.59

SCHEDULE [08] : CASH & BANK BALANCE

<u>Cash in Hand</u>		
Main A/C	516.00	350.00
Link A/C	-	332.00
<u>Cash at Bank</u>		
Main A/C	8,052.40	3,674.00
Sub Main A/C	62,00,626.71	10,49,777.77
Link A/C	4,816.48	5,552.81
TOTAL	62,14,011.59	10,59,686.58

K. S. Phule
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SCHEDULE [09] : CURRENT LIABILITIES		
Professional Tax Payable	200.00	800.00
TDS Payable	3,880.00	98,957.00
Staff Payable	17,772.00	2,138.00
Expenses Payable	27,919.00	7,430.00
UC Charges Payable	-	2,500.00
Audit Fee Payable	50,000.00	-
TOTAL	99,771.00	1,11,825.00
SCHEDULE [10] : GRANT IN AID		
Grant for Project no 321-910-1049	16,94,316.52	28,79,953.48
Grant From Indo Zoo UK	11,23,962.46	16,78,661.61
Grant From Global Greengrants [BAF]	39,72,825.00	-
TOTAL	67,91,103.98	45,58,615.09
SCHEDULE [11] : INTEREST INCOME		
Bank Interest	1,20,239.00	42,613.00
Bank Interest Project - 1049	12,660.00	12,748.00
FD Interest	11,53,330.00	9,62,723.00
	12,86,229.00	10,18,084.00
SCHEDULE [12] : PROJECT EXPENSES		
Expenditure on objects of the trust/institution		
[A] Project Title: 321-910-1049		
Funded by: Misereor		
Project Activities		
Courses, Seminars, Workshops, Participation in Fairs/Exhibitions	3,58,596.52	4,12,271.00
Production and distribution of training material, publications, audiovisual production	1,40,600.00	75,523.00
Field visits	37,298.00	1,26,894.65
Staff Cost		
Accountant	4,12,620.00	6,61,315.00
Fellowship to Ashwini	-	90,000.00
Fellowship to Pritha Mandothan	-	2,02,500.00
Field Worker	1,33,220.00	1,92,130.00
Honorarium for Consultants	4,15,000.00	1,80,000.00
Project Coordinator	-	1,57,815.00
Project Administration		
Bank Charges	157.81	145.60
Insurance	-	5,767.00
Communication	-	16,677.57
Consumables, Administration and Logistics	25,749.71	20,366.65
Office Maintenance	-	19,122.00
Project Audit	28,344.00	55,602.00
Training Hall Rent	46,000.00	4,07,000.00
Interest on TDS	574.00	2,328.50
Project Evaluation	-	2,86,500.00
	15,98,160.04	29,11,957.97



Anshra
 Pune



[B] Project Title: Climate Change Cell Expense

Funded by:

Travel Cost	-	1,09,386.00
Other Admin Cost	-	100.00
Documentation	-	1,727.00
	-	1,11,213.00

[C] Project Title: Herding Project

Funded by: CFP

Staff Cost	-	52,800.00
Admin Cost	37,695.72	-
	37,695.72	52,800.00

[D] Project Title: Ethnoveterinary Livestock

Funded by: Sahjeevan

Audit Fees	13,975.00	-
Admin Cost	31,304.28	-
Salary to Accountant	34,711.28	-
	79,990.56	-

[E] Project Title: Indo Zoo Risk

Funded by: UKCEH

Equipment- Indo Zoo uplift	-	5,74,990.00
Travel and subsistence	-	1,66,643.75
Staff Cost	4,76,623.00	7,82,530.00
Stationery/ Equipment	41,098.00	6,764.00
Boarding and Lodging	86,707.55	51,979.00
Vehicle Hire	1,47,516.00	1,26,353.20
Admin Exps	18,234.12	746.25
Educational Material	25,003.00	-
Lab Equipment/ Diagnostic Facilities	14,820.00	-
Workshop with Community	1,83,960.79	-
Audit Fee	10,000.00	-
	10,03,962.46	17,10,006.20

[F] Project Title: Anthra Core Expense

Documentation, Research, Information Work

Documentation, Research, Information Work	22,953.00	21,903.00
Admin Cost	1,044.54	4.50
Bank Charges	241.60	-
Travel	54,470.00	-
Staff Cost	2,14,988.72	-
Audit Fees	25,000.00	-
	3,18,697.86	21,907.50

[G] Project Title: Livestock in Agroecology

Funded by: Global Green(BAF)

Program Activities	7,000.00	-
Staff Salaries	70,000.00	-
Travel, Conferences & Meetings	99,537.50	-
Admin	18,078.88	-
Audit Fee	15,000.00	-
Bank Charges	2,705.00	-
	2,12,321.38	-

TOTAL [A+B+C+D+E+F+G]

32,50,828.02 **48,07,884.67**

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anthra
Pune



SCHEDULE [13] : Other Programme & Administrative Expenses

[A] Project No.321-910-1049

Funded by: Misereor

Project Activities	45,331.91	1,70,490.65
Admin Cost	16,398.77	1,987.00
Staff Salary to Manasi	64,980.00	67,895.00
Audit Fees	43,320.00	-

1,70,030.68 **2,40,372.65**

[B] Anthra Core Expense

Interest on TDS	715.00	989.00
Interest on Professional Tax	-	340.85
Current Assets Written Off	200.00	-

915.00 **1,329.85**

[C] Project Title: Indo Zoo Risk

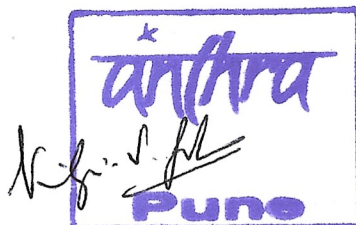
Funded by:-

Salary to Dr.Nitya-Co-Investigator	2,76,000.00	2,00,000.00
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2,76,000.00 **2,00,000.00**

TOTAL ADMINISTRATIVE EXPENSE [A+B+C]

4,46,945.68 **4,41,702.50**



ANTHRA

SHOP-F-10 LANTANA GARDENS, NDA ROAD, BAVDHAN, PUNE-411021

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING
PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2024****A. SIGNIFICANT NOTES ON ACTIVITIES**

Anthra was founded in 1992 by a team of women veterinarians to reach out, connect, and address the problems faced by communities who reared animals, particularly small farmers and peasants, pastoralists, adivasis, dalits, women and others who remained hidden from the gaze of mainstream development.

It's focus areas are:

1. Landscapes, Livestock & Livelihood
2. Climate Change
3. Foodscapes & Agroecology
4. Cross Cultural Learning
5. One Health

B. SIGNIFICANT ACCOUNTING POLICIES

1. **Basis of Accounting:** The accounts are prepared on historical cost basis as a 'going concern'. Income and Expenses are accounted for on Accrual basis, following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NGOs, wherever applicable, except where otherwise stated.
2. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
 - a) Assets Received from Donor are Shown in Fixed Assets Schedule under Assets out of Donation. Simultaneously Asset Fund is created against the value of the Fixed Assets.
 - b) Fixed Assets in the Balance Sheet are shown at Written Down Value less Depreciation for the year.
3. **Depreciation:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix - I to the Income Tax Rule 1962.



<u>Item</u>	<u>Rate of Depreciation</u>
Furniture & Fixture	10%
Computer	40%
Other Office Equipment	15%
Vehicles	15%

4. **Investment:** All the short-term investments were in form of Term deposit with schedule Bank in compliance with Section 11(5) of the Income Tax Act, 1961.
5. **Revenue Recognition:** Grants were recognized on the basis of receipts in accordance to the guidelines on "Not for Profit Organization" issued by The Institute of Chartered Accountants of India.
6. **Bank Interest:** Interest earned on savings bank as well as on the amount held under Fixed Deposit is reflected under the Income & Expenditure Account.
7. **Expenditure:** Expenses are recorded on accrual basis in the Income & Expenditure Account.
8. **Foreign Contribution:** Foreign Contributions are accounted for on the basis of the Bank Pass book received from Bank.

B. NOTES TO ACCOUNTS

1. Income and expenses incurred out of Foreign Grants are generally disclosed as per the requirements of the Rule 5 of Foreign Contribution Regulation Rule 2011.
2. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act, 1961
3. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
4. **Pending Legal Case/Contingent Liabilities:** It was informed to us by the management that there are no legal cases pending or initiated during the year either by any individual or organization against Anthra.



5. The Organization is registered under:

- a) Under section 12A of the Income Tax Act, 1961 vide registration No. 6608 dated 01/04/1998. The organization has submitted the Income Tax Return for the year 2022-23 before the due date vide Unique Registration Number AAATA2629PE19989 dated 30.09.2021.
- b) Under section 80G of the Income Tax Act, 1961 vide registration No. Pn/CIT-I/80-G/166/2011-12/2069 dated 01/04/2011. The organization has submitted the Income Tax Return for the year 2022-23 before the due date vide Unique Registration Number AAATA2629PF20217 dated 24.09.2021.
- c) FCRA renewal vide registration no. - 083930314 dated 01/04/2024 with The Ministry of Home Affairs to receive foreign contribution. The organization has submitted the FCRA Return for the year 2022-23 before the due date.
- d) The balance of unutilized foreign contribution with the association at the end of the financial year 31.03.2024:

FCRA Registration No.: 083930314

Particulars	Amount in INR
Cash in Hand	516.00
Cash at Designated Bank Account (NDMB)	8,052.40
Cash at Utilization Bank Account	62,05,443.19
Advances	4,39,689.00
TDS Receivable	4,13,562.00
Total	70,67,262.59

- e) PAN of the Organization is AAATA2629P
- f) TAN of the organization is PNEA02083E

For & On behalf of

S. Sahoo & Co.

Chartered Accountants

FRN: 322952E




CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner

MM No: 057426

Place: New Delhi

Date: 20.08.2024

For & On behalf of

Anthra




Dr. Nitya Ghotge
Chief Functionary