RATNA RAVIKUMAR B.
Chartered Accountant

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MOVEMENT FOR ALTERNATIVES AND YOUTH AWARENESS

I have audited the accompanying financial statements of MOVEMENT FOR ALTERNATIVES AND YOUTH AWARENESS ('the Society'), which comprise the Balance Sheet as at 31st March 2025, the Income and Expenditure Account, and the Receipts and Payments Account for the year then ended.

Management's Responsibility for the Financial Statements

The management of the Society is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows in accordance with applicable Accounting Standards. This responsibility includes the design, implementation and maintenance of internal controls 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the society's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I am independent of the Society in accordance with the Code of Ethics issued by the ICAI and I have fulfilled my other ethical responsibilities in accordance with the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for unqualified audit opinion.

#606, 3rd Floor, 15th Cross, JP Nagar 6th Phase, Bangalore – 560078
Ph. No. +91 9844081187 Email: ratna@ravikumar.cc / ca.ratnaravikumar@gmail.com

Opinion

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid financial statements, give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, subject to:

1) in the case of the Balance Sheet, of the state of affairs of MOVEMENT FOR ALTERNATIVES AND YOUTH AWARENESS as at 31st March 2025;
2) in the case of the Income and Expenditure Account, of the surplus or deficit for the year ended on that date; and
3) in the case of the Receipts and Payments Account, of the cash flows for the year ended on that date.

Report on other Legal and Regulatory Requirements

I report that:

a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit.
b) in my opinion, proper books of account as required by law have been kept by the society so far as appears from my examination of those books.
c) the Balance Sheet, the Income and Expenditure Account and the Receipts and Payments Account dealt with by this report are in agreement with the books of account.

Place: Bangalore

Date: 22/09/2025

B. RATNA RAVIKUMAR * BANGALORE * CHARTERED ACCOUNTANT

Ratna Ravikumar B.
Chartered Accountant
M. No. 023785

UDIN: **25023785BMOQAM5381**

MOVEMENT FOR ALTERNATIVES AND YOUTH AWARENESS (MAYA)

CONSOLIDATED ACCOUNTS
Balance Sheet as at 31st March, 2025

	Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
			Amount in (₹)	Amount in (₹)
(A)	**Sources of Funds**			
(I)	**Funds and Reserves**			
	(a) General Fund	1	6,67,87,442	1,37,45,862
	(b) Project funds pending utilisation	2	7,97,537	10,37,535
(II)	**Current Liabilities**			
	(c) Other Current Liabilities	3	1,87,193	5,07,275
	TOTAL		**6,77,72,172**	**1,52,90,672**
(B)	**Application of Funds**			
(I)	**Non-Current Assets**			
	(a) Property, plant and equipment	4	1,60,82,700	87,11,499
	(b) Long-term loans and advances	5	5,00,482	1,11,983
(II)	**Current Assets**			
	(a) Cash and bank balances	6	4,85,66,614	43,11,480
	(b) Short-term loans and advances	7	19,17,650	16,74,047
	(c) Other current assets	8	7,04,726	4,81,663
	TOTAL		**6,77,72,172**	**1,52,90,672**

Significant Accounting Policies and Notes on Accounts form an integral part of the Balance Sheet

As per my report attached of even date

RATNA RAVIKUMAR B. * BANGALORE * CHARTERED ACCOUNTANT

Ratna Ravikumar B.
Chartered Accountant
M. No. 023785

Date:
Place: Bangalore

for and on behalf of the Board of
Movement for Alternatives and
Youth Awareness (MAYA)

President

Treasurer

Secretary

Movement for Alternatives and Youth Awareness
25/1-4, 9th Cross,
MarenahalliPalya,
J.P. Nagar 2nd Phase,
Ph: 26594547
BANGALORE-78.

MOVEMENT FOR ALTERNATIVES AND YOUTH AWARENESS (MAYA)

CONSOLIDATED ACCOUNTS

Statement of Income & Expenditure for the year ended 31st March, 2025

Particulars	Note No.	For the year ended 31st March, 2025	For the year ended 31st March, 2024
		Amount in (`)	Amount in (`)
(A) INCOME:			
Revenue from Operations	9	30,83,572	18,56,896
Other Income	10	4,77,81,014	9,23,008
Total Revenue		**5,08,64,586**	**27,79,904**
(B) EXPENDITURE			
Operational expenses	11	27,64,781	44,98,070
Employee benefits	12	21,07,086	18,13,486
Admin and other expenses	13	20,09,047	13,87,309
Depreciation	4	22,30,814	11,29,043
Total of Expenditure		**91,11,728**	**88,27,908**
Excess of Income over Expenditure/(Expenditure over Income)		**4,17,52,858**	**(60,48,004)**

Significant Accounting Policies and Notes on Accounts form an integral part of the Statement of Income & Expenditure

As per my report attached of even date

B. RATNA RAVIKUMAR * BANGALORE * CHARTERED ACCOUNTANT *

Ratna Ravikumar B.
Chartered Accountant
M. No. 023785

for and on behalf of the Board of
Movement for Alternatives and
Youth Awareness (MAYA)

President

Treasurer

Secretary

Date: 22-09-25
Place: Bangalore

Movement for Alternatives and Youth Awareness
25/1-4, 9th Cross, Maranahalli Palya, J.P. Nagar 2nd Phase, Ph: 26594547
BANGALORE-78.

MOVEMENT FOR ALTERNATIVES AND YOUTH AWARENESS (MAYA)

CONSOLIDATED ACCOUNTS

Receipts & Payments Account for the year ended 31st March, 2025

	Note No.	Particulars	Amount in (Rs.) - for the year ended 31st March, 2025	Amount in (Rs.) - for the year ended 31st March, 2024
	A	**Opening Balance of cash and bank**	43,11,480	86,35,931
Add:		**Receipts**		
	B	Specific grants and contributions	28,33,063	26,44,436
	C	Other donations/contributions	10,511	99,995
	D	Other income	4,93,12,098	8,69,835
	E	Statutory dues collected	5,07,754	8,15,707
	F	Advances received/refunded	4,63,452	26,81,031
		Prior year adjustments	0	2,25,769
		SUB-TOTAL-A	**5,74,38,358**	**1,59,72,704**
Less:		**Payments**		
	G	Capital expenditure	1,22,346	5,08,403
	H	Operational expenses	28,17,931	44,98,070
	I	Employee benefits	20,51,522	18,13,486
	J	Admin and other expenses	19,80,110	13,87,309
	K	Statutory dues paid	5,61,951	7,86,159
	L	Advances given/repaid	13,37,884	24,86,625
		Accounts payable		1,81,172
		SUB-TOTAL-B	**88,71,744**	**1,16,61,224**
		Net Receipts (SUB-TOTAL (A) - (B))	**4,85,66,614**	**43,11,480**
	M	**Closing Balance of cash and bank**	4,85,66,614	43,11,480
		TOTAL	**4,85,66,614**	**43,11,480**
			0	0

As per my report attached of even date

B. RATNA RAVIKUMAR * CHARTERED ACCOUNTANT * BANGALORE

Ratna Ravikumar B.
Chartered Accountant
M. No. 023785

Date: 22-09-25
Place: Bangalore

for and on behalf of the Board of
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