

ASSOCIATION FOR TRANSGENDER HEALTH IN INDIA
(Company Limited by Guarantee not for profit under section 8 of the Companies Act, 2013)

Balance Sheet as at March 31, 2025

			Amount in Lakhs As at March 31, 2025	Amount in Lakhs As at March 31, 2024
EQUITY AND LIABILITIES				
Shareholders' funds				
	Capital Fund	2	0.10	0.10
	General Fund	3	6.66	5.80
			<u>6.76</u>	<u>5.90</u>
Non-Current liabilities				
	Long term Borrowings	4	6.29	3.75
			<u>6.29</u>	<u>3.75</u>
Current liabilities				
	Trade Payables		0.60	-
	Other Current Liabilities	5	0.37	0.53
			<u>0.97</u>	<u>0.53</u>
			<u>14.01</u>	<u>10.18</u>
ASSETS				
Non-Current assets				
	Property, Plant & Equipment	6	3.94	1.34
	Intangible assets		-	-
	Other Non-Current Assets		<u>-</u>	<u>-</u>
			<u>3.94</u>	<u>1.34</u>
Current assets				
	Cash and Cash Equivalents	7	9.04	8.29
	Other Current Assets	8	0.53	0.55
	Trade Receivables	9	0.50	-
			<u>10.08</u>	<u>8.84</u>
			<u>14.01</u>	<u>10.18</u>
			-	(0.00)

Overview and Significant accounting policies

1

The accompanying notes from 1 to 13 are an integral part of the financial statements.

As per our report of even date

MANDHAR & ASSOCIATES
Chartered Accountants
FRN. 033209N

For and on behalf of the Board of Directors

For Association For Transgender Health in India

FCA ABHISHEK MANDHAR
Membership No. 549300
UDIN: 25549300BMLNOZ8788

For Association For Transgender Health in India

Sanjay Sharma
Director
DIN : 08271369
Authorized Signatory / Director

Bela Sharma
Director
DIN : 08314388

Place : New Delhi
Date : 11th July, 2025



ASSOCIATION FOR TRANSGENDER HEALTH IN INDIA
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Statement of Income and Expenditure Account for the year ended March 31, 2025

	Notes	Amount in Lakhs For the year ended March 31, 2025	Amount in Lakhs For the year ended March 31, 2024
INCOME			
Voluntary Contributions	10	14.39	14.52
Other Income	11	0.02	0.01
		<u>14.41</u>	<u>14.52</u>
EXPENDITURE			
Employee Benefit Expenses	12	7.07	5.29
Other Expenses	13	5.99	7.27
Depreciation	6	0.49	0.19
		<u>13.55</u>	<u>12.75</u>
Surplus/(Deficit) before tax		0.86	1.77
Tax Expenses			
- Current Tax		-	-
- Deferred Tax		-	-
Surplus/(Deficit) for the year transferred to General Reserve		<u>0.86</u>	<u>1.77</u>

Overview and Significant accounting policies

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As per our report of even date

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Authorized Signatory / Director



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Cash flow statement for the period ended March 31, 2025

	Amount in Lakhs For the period ended March 31, 2025	Amount in Lakhs For the period ended March 31, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Surplus before taxation	0.86	1.77
Adjustments For :-		
Depreciation/ Amortisation	0.49	0.19
Total	<u>1.35</u>	<u>1.96</u>
Interest Income	-	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGE	<u>-</u>	<u>-</u>
Increase / Decrease in Trade Receivables	(0.50)	0.34
Increase / Decrease in Share Capital	-	-
Increase / Decrease in Trade Payables	0.60	-
Increase / Decrease in Other Current Liabilities	(0.16)	(0.75)
CASH GENERATED FROM OPERATIONS	<u>(0.07)</u>	<u>(0.41)</u>
Finance Cost	-	-
Direct Taxes Paid	-	-
NET CASH FROM OPERATING ACTIVITIES - (A)	<u>1.29</u>	<u>1.56</u>
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Addition in Fixed Assets	(3.09)	(1.37)
Increase / (Decrease) in Other Non-Current Assets	-	-
NET CASH FROM INVESTING ACTIVITIES - (B)	<u>(3.09)</u>	<u>(1.37)</u>
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / Decrease in Short Term Loans & Advances	0.02	(0.20)
Increase / Decrease in Long term Borrowings	2.54	2.19
Finance Cost	-	-
NET CASH FROM FINANCING ACTIVITIES - (C)	<u>2.56</u>	<u>1.99</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	<u>0.76</u>	<u>2.18</u>
Cash and cash equivalents as at the beginning of the year	8.29	6.11
Cash and cash equivalents as at the end of the year	9.04	8.29
Notes :		
Cash and Cash equivalents comprises of :		
- Cash in Hand	0.07	0.07
- Balance in Current Account with Banks	8.97	8.22
- Balance in Deposit Accounts with Banks	-	-
	<u>9.04</u>	<u>8.29</u>
	0.00	0.00

This is the Cash Flow Statement referred to in our Report of even date.

MANDHAR & ASSOCIATES
Chartered Accountants
FRN. 033209N

FCA ABHISHEK MANDHAR
Membership No. 549300
UDIN: 25549300BMLNOZ8788

Place : New Delhi
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For and on behalf of Board of Directors

For Association For Transgender Health in India

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DIN : 08271369

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Bela Sharma
Director
DIN : 08314388

Director



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Notes to financial statements for the year ended on March 31, 2025

	List	Amount in Lakhs As at March 31, 2025	Amount in Lakhs As at March 31, 2024
2	<u>CAPITAL FUND</u>		
	Dr. Sanjay Sharma	0.05	0.05
	Dr. Richie Gupta	0.05	0.05
	Total Member Fund	0.10	0.10
3	<u>GENERAL FUND</u>		
	Opening Balance	5.80	4.03
	Surplus/ (deficit) in the statement of Income & Expenditure	0.86	1.77
		6.66	5.80
4	<u>LONG TERM BORROWINGS</u>		
	Unsecured Loan : From Directors		
	Dr. Richie Gupta	1.05	1.05
	Dr. Sanjay Sharma	5.24	2.70
		6.29	3.75
5	<u>OTHER CURRENT LIABILITIES</u>		
	Audit Fee Payable	0.30	0.30
	TDS Payable	0.07	0.23
		0.37	0.53



[Signature]
Director

For Association For Transgender Health in India

[Signature]
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Notes to financial statements for the year ended on March 31, 2025

	List	Amount in Lakhs As at March 31, 2025	Amount in Lakhs As at March 31, 2024
7	<u>CASH AND CASH EQUIVALENTS</u>		
	Cash in hand	0.07	0.07
	Balance with Bank in current account	8.97	8.22
		9.04	8.29
8	<u>OTHER CURRENT ASSETS</u>		
	TDS A.Y. 20-21	-	0.08
	TDS A.Y. 23-24	-	0.19
	TDS A.Y. 24-25	-	0.02
	TDS A.Y. 25-26	0.15	-
	GST Recoverable	0.38	0.26
		0.53	0.55
9	<u>Trade Receivables</u>		
	Cocoblue Retail Private Limited	0.00	-
	JS Hospitality	0.50	-
		0.50	-

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Notes to financial statements for the year ended on March 31, 2025

	List	Amount in Lakhs For the year ended March 31, 2025	Amount in Lakhs For the year ended March 31, 2024
10	<u>VOLUNTARY CONTRIBUTIONS</u>		
	Donations Received	11.03	13.98
	IPath Conference Sponsorship	-	0.44
	Subscription Income	-	0.10
	Sponsorship Income	0.82	-
	Training Income	2.54	-
		<u>14.39</u>	<u>14.52</u>
11	<u>OTHER INCOME</u>		
	Miscellaneous Income	0.02	0.01
		<u>0.02</u>	<u>0.01</u>
12	<u>EMPLOYEE BENEFIT EXPENSES</u>		
	Honorarium	6.90	5.29
	Employee Insurance Expenses	0.17	-
		<u>7.07</u>	<u>5.29</u>
13	<u>OTHER EXPENSES</u>		
	Audit Fee	0.30	0.30
	Administrative Expenses	-	0.51
	Bank Charges	0.01	0.01
	Conference Charges	-	4.00
	Discount	-	0.35
	Fines & Penalties	0.05	0.14
	IT Infra	0.16	0.49
	Office Expenses	0.16	0.25
	Printing & Stationery	0.02	0.05
	Promotional Exp	0.05	-
	Professional Charges	0.37	1.16
	Subscription Charges	0.00	-
	Telephone Expenses	0.19	-
	Round Off	0.00	(0.00)
	Travel Expenses	4.67	0.01
	Miscellaneous Expenses	0.00	-
	Interest on TDS	0.01	-
		<u>5.99</u>	<u>7.27</u>

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[Signature]

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List to financial statements for the year ended on March 31, 2025

		Amount in Lakhs For the year ended March 31, 2025
1	<u>DONATIONS</u>	
	Masaba Healthseries	5.80
	Inclusion First Foundation	0.18
	Triage Meditech Private Limited	5.00
	Kashish Arts Foundation	0.05
		<hr/> 11.03 <hr/>

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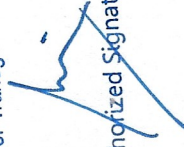
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Note 6

Note 6

ASSETS	GROUP	USEFUL LIFE (IN YEARS)	GROSS BLOCK			ACCUMULATED DEPRECIATION / AMORTISATION			NET BLOCK		Amount in Lakhs
			BALANCE AS AT 1ST APRIL 2024	ADDITIONS DURING THE YEAR	BALANCE AS AT 31ST MARCH 2025	BALANCE AS AT 1ST APRIL 2024	PROVIDED DURING THE YEAR	BALANCE AS AT 31ST MARCH 2025	BALANCE AS AT 31ST MARCH 2024		
Computer and Peripherals Office Equipment	Computers and data processing units Office Equipment	3.00	1.03	0.72	1.75	0.98	0.02	0.99	0.76	0.05	
		5.00	1.37	2.37	3.73	0.08	0.48	0.55	3.18	1.29	
Total			2.39	3.09	5.48	1.05	0.49	1.55	3.94	1.34	

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		Amount in Lakhs
		As at
		March 31, 2025
		(Rs)
<u>Date</u>	<u>Particulars</u>	
<u>Corpus Fund</u>		
[a] 01.04.24		7.88
[b] 31.03.25		2.16
		-
		-
[c] 31.03.25		10.04
<u>ATHI Benefit Fund 23-24</u>		
[a] 01.04.24		2.60
[b] 31.03.25		-
		2.60
[c] 31.03.25		-
<u>ATHI Benefit Fund 24-25</u>		
[a] 01.04.24		-
[b] 31.03.25		12.25
		10.95
[c] 31.03.25		1.30

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