

**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**

	Notes	Amount in Lakhs As at March 31, 2025	Amount in Lakhs As at March 31, 2024
<b>EQUITY AND LIABILITIES</b>			
Shareholders' funds			
Capital Fund	2	0.10	0.10
General Fund	3	6.66	5.80
		<hr/> 6.76	<hr/> 5.90
Non-Current liabilities			
Long term Borrowings	4	6.29	3.75
		<hr/> 6.29	<hr/> 3.75
Current liabilities			
Trade Payables		0.60	-
Other Current Liabilities	5	0.37	0.53
		<hr/> 0.97	<hr/> 0.53
		<hr/> <b>14.01</b>	<hr/> <b>10.18</b>
<b>ASSETS</b>			
Non-Current assets			
Property, Plant & Equipment	6	3.94	1.34
Intangible assets		-	-
Other Non-Current Assets		-	-
		<hr/> 3.94	<hr/> 1.34
Current assets			
Cash and Cash Equivalents	7	9.04	8.29
Other Current Assets	8	0.53	0.55
Trade Receivables	9	0.50	-
		<hr/> 10.08	<hr/> 8.84
		<hr/> <b>14.01</b>	<hr/> <b>10.18</b>
Overview and Significant accounting policies	1		(0.00)

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

FCA ABHISHEK MANDHAR  
Membership No. 549300  
UIDIN: 25549300BMLNOZ8788

Place : New Delhi  
Date : 11th July, 2025

For and on behalf of the Board of Directors

For Association For Transgender Health in India

For Association For Transgender Health in India  
Sanjay Sharma  
Director  
DIN: 08271369  
Authorized Signatory / Director



Bela Sharma  
Director  
DIN : 08314388

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

**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
<b>INCOME</b>			
Voluntary Contributions	10	14.39	14.52
Other Income	11	0.02	0.01
		<u>14.41</u>	<u>14.52</u>
<b>EXPENDITURE</b>			
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>
<b>Surplus/(Deficit) before tax</b>		<b>0.86</b>	<b>1.77</b>
Tax Expenses		-	-
- Current Tax		-	-
- Deferred Tax		-	-
<b>Surplus/(Deficit) for the year transferred to General Reserve</b>		<b>0.86</b>	<b>1.77</b>

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

FCA ABHISHEK MANDHAR  
Membership No. 549300  
UDIN: 25549300BMLNOZ8788

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

For Association For Transgender Health in India

  
Bela Sharma  
Director  
DIN : 08314388

For Association For Transgender Health in India

Sanjay Sharma  
Director  
DIN : 08271369

Authorized Signatory / Director



**ASSOCIATION FOR TRANSGENDER HEALTH IN INDIA**  
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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
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
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	-	-
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGE</b>	<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)
<b>CASH GENERATED FROM OPERATIONS</b>	<u>(0.07)</u>	<u>(0.41)</u>
Finance Cost	-	-
Direct Taxes Paid	-	-
<b>NET CASH FROM OPERATING ACTIVITIES - (A)</b>	<u><u>1.29</u></u>	<u><u>1.56</u></u>
<b>B. CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
Addition in Fixed Assets	(3.09)	(1.37)
Increase / (Decrease) in Other Non-Current Assets	-	-
<b>NET CASH FROM INVESTING ACTIVITIES - (B)</b>	<u><u>(3.09)</u></u>	<u><u>(1.37)</u></u>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase / Decrease in Short Term Loans & Advances	0.02	(0.20)
Increase / Decrease in Long term Borrowings	2.54	2.19
Finance Cost	-	-
<b>NET CASH FROM FINANCING ACTIVITIES - (C)</b>	<u><u>2.56</u></u>	<u><u>1.99</u></u>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<u><u>0.76</u></u>	<u><u>2.18</u></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>
	<u>0.00</u>	<u>0.00</u>

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  
 Date : 11th July, 2025

For and on behalf of Board of Directors

For Association For Transgender Health in India

Sanjay Sharma  
 Director  
 DIN : 08271369

Bela Sharma  
 Director  
 DIN : 08314388

Authorized Signatory / Director

Director



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

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



For Association For Transgender Health in India.

Authorized Signatory / Director

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

	List	Amount in Lakhs	
		As at	Amount in Lakhs
		March 31, 2025	As at March 31, 2024
<b>7</b>	<b><u>CASH AND CASH EQUIVALENTS</u></b>		
	Cash in hand	0.07	0.07
	Balance with Bank in current account	8.97	8.22
		<b>9.04</b>	<b>8.29</b>
<b>8</b>	<b><u>OTHER CURRENT ASSETS</u></b>		
	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
		<b>0.53</b>	<b>0.55</b>
<b>9</b>	<b><u>Trade Receivables</u></b>		
	Cocoblue Retail Private Limited	0.00	-
	JS Hospitality	0.50	-
		<b>0.50</b>	<b>-</b>

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Director




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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
<b>10 VOLUNTARY CONTRIBUTIONS</b>			
Donations Received	1	11.03	13.98
IPATH Conference Sponsorship		-	0.44
Subscription Income		-	0.10
Sponsorship Income		0.82	-
Training Income		2.54	-
		<b><u>14.39</u></b>	<b><u>14.52</u></b>
<b>11 OTHER INCOME</b>			
Miscellaneous Income		0.02	0.01
		<b><u>0.02</u></b>	<b><u>0.01</u></b>
<b>12 EMPLOYEE BENEFIT EXPENSES</b>			
Honorarium		6.90	5.29
Employee Insurance Expenses		0.17	-
		<b><u>7.07</u></b>	<b><u>5.29</u></b>
<b>13 OTHER EXPENSES</b>			
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	-
		<b><u>5.99</u></b>	<b><u>7.27</u></b>

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Director

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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
<b>1 DONATIONS</b>	
Masaba Healthseries	5.80
Inclusion First Foundation	0.18
Triage Meditech Private Limited	5.00
Kashish Arts Foundation	0.05
	<b>11.03</b>

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Note 6

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Amount in Lakhs

ASSETS	GROUP	USEFUL LIFE (IN YEARS)	GROSS BLOCK			ACCUMULATED DEPRECIATION / AMORTISATION			NET BLOCK	
			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 2025	BALANCE AS AT 31ST MARCH 2024
Computer and Peripherals	Computers and data processing units	3.00	1.03	0.72	1.75	0.98	0.02	0.99	0.76	0.05
Office Equipment	Office Equipment	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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<u>Date</u>	<u>Particulars</u>	Amount in Lakhs
		As at
		March 31, 2025
		(Rs)
<b>Corpus Fund</b>		
[a] 01.04.24		7.88
[b] 31.03.25		2.16
		-
		<b>10.04</b>
<b>ATHI Benefit Fund 23-24</b>		
[a] 01.04.24		2.60
[b] 31.03.25		-
		-
		2.60
[c] 31.03.25		<b>2.60</b>
<b>ATHI Benefit Fund 24-25</b>		
[a] 01.04.24		-
[b] 31.03.25		12.25
		-
		10.95
[c] 31.03.25		<b>1.30</b>

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For Association For Transgender Health in India

Director


