

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, 2024

	Notes	Amount in Lakhs		
		As at March 31, 2024 (Rs)	As at March 31, 2023 (Rs)	
EQUITY AND LIABILITIES				
Shareholders' funds				
Capital Fund	2	0.10	0.10	
General Fund	3	5.80	4.03	
		<u>5.90</u>	<u>4.13</u>	
Non-Current liabilities				
Long term Borrowings	4	3.75	1.56	
		<u>3.75</u>	<u>1.56</u>	
Current liabilities				
Trade Payables		-	-	
Other Current Liabilities	5	0.53	1.28	
		<u>0.53</u>	<u>1.28</u>	
	TOTAL	10.18	6.96	
ASSETS				
Non-Current assets				
Property, Plant & Equipment	6	1.34	0.17	
Intangible assets		-	-	
Other Non-Current Assets		-	-	
		<u>1.34</u>	<u>0.17</u>	
Current assets				
Cash and Cash Equivalents	7	8.29	6.11	
Short term Loans and Advances	8	0.55	0.35	
Trade Receivables	9	-	0.34	
		<u>8.84</u>	<u>6.80</u>	
	TOTAL	10.18	6.96	

Overview and Significant accounting policies 1

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

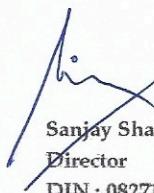
As per our report of even date

For MANDHAR & ASSOCIATES
 Chartered Accountants
 FRN. 033209N

FCA ABHISHEK MANDHAR
 Membership No. 549300
 UDIN: 24549300BKAJQN3967

Place : New Delhi
 Date : August 26th, 2024

For and on behalf of the Board of Directors


 Sanjay Sharma
 Director
 DIN : 08271369


 Bela Sharma
 Director
 DIN : 08314388

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, 2024

Notes	Amount in Lakhs For the year ended March 31, 2024 (Rs)	Amount in Lakhs For the year ended March 31, 2023 (Rs)
INCOME		
Voluntary Contributions	10	14.52
Other Income	11	0.01
	14.52	21.25
EXPENDITURE		
Employee Benefit Expenses	12	5.29
Other Expenses	13	7.27
Depreciation	6	0.19
	12.75	17.19
Surplus/(Deficit) before tax		1.77
Tax Expenses		4.06
- Current Tax		-
- Deferred Tax		-
Surplus/(Deficit) for the year transferred to General Reserve	1.77	4.06

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

For MANDHAR & ASSOCIATES
Chartered Accountants
FRN. 033209N

For and on behalf of the Board of Directors



Sanjay Sharma
Director
DIN : 08271369



Bela Sharma
Director
DIN : 08314388

FCA ABHISHEK MANDHAR
Membership No. 549300
UDIN: 24549300BKAJQN3967

Place : New Delhi
Date : August 26th, 2024

ASSOCIATION FOR TRANSGENDER HEALTH IN INDIA
(Company Limited by Guarantee not for profit under section 8 of the Companies Act, 2013)
Cash flow statement for the period ended March 31, 2024

	Amount in Lakhs For the period ended March 31, 2024 (Rs)	Amount in Lakhs For the period ended March 31, 2023 (Rs)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Surplus before taxation	1.77	4.06
Adjustments For :-		
Depreciation/ Amortisation	0.19	0.33
Total	<u>1.96</u>	<u>4.38</u>
Interest Income	-	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGE		
Increase / Decrease in Trade Receivables	0.34	(0.18)
Increase / Decrease in Share Capital	-	-
Increase / Decrease in Other Current Liabilities	<u>(0.75)</u>	<u>0.29</u>
CASH GENERATED FROM OPERATIONS	<u>(0.41)</u>	<u>0.11</u>
Finance Cost	-	-
Direct Taxes Paid	-	-
NET CASH FROM OPERATING ACTIVITIES - (A)	<u>1.56</u>	<u>4.50</u>
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Addition in Fixed Assets	(1.37)	-
Increase / (Decrease) in Other Non-Current Assets	-	-
NET CASH FROM INVESTING ACTIVITIES - (B)	<u>(1.37)</u>	<u>-</u>
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / Decrease in Short Term Loans & Advances	(0.20)	(0.19)
Increase / Decrease in Long term Borrowings	2.19	-
Finance Cost	-	-
NET CASH FROM FINANCING ACTIVITIES - (C)	<u>1.99</u>	<u>(0.19)</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	<u>2.18</u>	<u>4.31</u>
Cash and cash equivalents as at the beginning of the year	6.11	1.79
Cash and cash equivalents as at the end of the year	8.29	6.11
Notes :		
Cash and Cash equivalents comprises of :		
- Cash in Hand	0.07	0.07
- Balance in Current Account with Banks	8.22	6.04
- Balance in Deposit Accounts with Banks	-	-
	<u>8.29</u>	<u>6.11</u>
	<u>(0.00)</u>	<u>(0.00)</u>

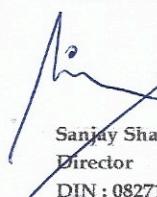
This is the Cash Flow Statement referred to in our Report of even date.

For MANDHAR & ASSOCIATES
Chartered Accountants
FRN. 033209N

FCA ABHISHEK MANDHAR
Membership No. 549300
UDIN: 24549300BKAJQN3967

Place : New Delhi
Date : August 26th, 2024

For and on behalf of Board of Directors



Sanjay Sharma
Director
DIN : 08271369

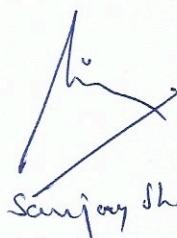


Bela Sharma
Director
DIN : 08314388

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

Notes to financial statements for the year ended on March 31, 2024

List	Amount in Lakhs		Amount in Lakhs	
	As at March 31, 2024 (Rs)	As at March 31, 2023 (Rs)	As at March 31, 2024 (Rs)	As at March 31, 2023 (Rs)
2 CAPITAL FUND				
Dr. Sanjay Sharma			0.05	0.05
Dr. Richie Gupta			0.05	0.05
Total Member Fund	0.10	0.10		
3 GENERAL FUND				
Opening Balance			4.03	(0.03)
Surplus/ (deficit) in the statement of Income & Expenditure			1.77	4.06
	5.80	4.03		


 Sanjay Sharma


 Bela Sharma

4 LONG TERM BORROWINGS

Unsecured Loan : From Directors

Dr. Richie Gupta	1.05	1.05
Dr. Sanjay Sharma	2.70	0.51
	3.75	1.56

5 OTHER CURRENT LIABILITIES

Audit Fee Payable	0.30	0.30
GST Payable	-	0.93
TDS Payable	0.23	0.05
	0.53	1.28

7 CASH AND CASH EQUIVALENTS

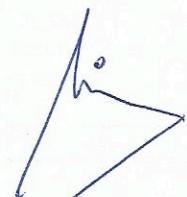
Cash in hand	0.07	0.07
Balance with Bank in current account	8.22	6.04
	8.29	6.11

8 OTHER CURRENT ASSETS

TDS A.Y. 20-21	0.08	0.08
TDS A.Y. 21-22	-	0.02
TDS A.Y. 22-23	-	0.07
TDS A.Y. 23-24	0.19	0.19
TDS RECOVERABLE 194JB	0.02	
GST RECOVERABLE	0.26	-
	0.55	0.35

9 Trade Receivables

Sun Pharmaceuticals Industries Limited	-	0.18
Triage Meditech Private Limited	-	0.16
	-	0.34

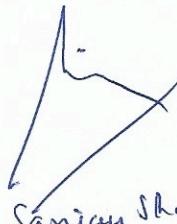


Sanjay Sharma

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

Notes to financial statements for the year ended on March 31, 2024

	List	Amount in Lakhs For the year ended March 31, 2024 (Rs)	Amount in Lakhs For the year ended March 31, 2023 (Rs)
10 VOLUNTARY CONTRIBUTIONS			
Donations Received	1	13.98	13.30
IPath Conference Sponsorship		0.44	7.61
Subscription Income		0.10	0.34
Speaker Fees		-	-
		14.52	21.25
11 OTHER INCOME			
Miscellaneous Income		0.01	-
		0.01	-
12 EMPLOYEE BENEFIT EXPENSES			
Honorarium		5.29	5.04
Bonus		-	0.30
Employee Insurance Expenses		-	-
		5.29	5.34
13 OTHER EXPENSES			
Audit Fee		0.30	0.30
Administrative Expenses		0.51	0.68
Advertisement Expenses		-	0.14
Bank Charges		0.01	-
Conference Charges		4.00	3.90
Conveyance Charges		-	0.03
Courier Charges		-	0.00
Discount		0.35	-
Fines & Penalties		0.14	
Legal Charges		-	0.06
IT Infra		0.49	-
Office Expenses		0.25	0.06
Printing & Stationery		0.05	0.95
Professional Charges		1.16	2.34
Round Off		(0.00)	(0.00)
Travel Expenses		0.01	3.05
		7.27	11.53


 Sanjay Sharma


 Bela Sharma

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

List to financial statements for the year ended on March 31, 2024

1 <u>DONATIONS</u>	Amount in Lakhs	Amount in Lakhs
	For the year ended	For the year ended
	March 31, 2024	March 31, 2023
	(Rs)	(Rs)
Anonymous	-	0.08
Masaba Healthseries	7.10	10.76
Mmms Shankarrao Chavan Law College	-	0.13
Smarts Pvt. Ltd.	-	0.10
Goldman Sachs Services Private	-	0.10
Inclusion First Foundation	-	0.24
Triage Meditech Private Limited	-	1.50
Ashok Kumar	-	0.08
Shabana Azmi Malik	-	0.02
Vikram Singh Bhadoriya	-	0.01
Khushboo Sahu	-	0.01
Saubhagya Modi	-	0.00
Torrent Pharmaceuticals Limited	-	0.15
Sandeep Suri	-	0.08
Sundeep Vijayaraghavan	-	0.05
Yogendra Khushiram	4.00	-
Umang	0.20	-
Shilpi Karmakar	0.08	-
Karan	0.25	-
Dr Sridhar	0.08	-
Dr James Roy	0.25	-
Dr Balkrishan Kaul	2.00	-
Dr Vikas Sharma	0.03	-
	13.98	13.30


 Sanjay Sharma


 Bela Sharma

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

Note 6

Amount in Lakhs

ASSETS	GROUP	USEFUL LIFE (IN YEARS)	GROSS BLOCK		ACCUMULATED DEPRECIATION / AMORTISATION		NET BLOCK	
			BALANCE AS AT 1ST APRIL 2023	ADDITIONS DURING THE YEAR	BALANCE AS AT 31ST MARCH 2024	BALANCE AS AT 1ST APRIL 2023	PROVIDED DURING THE YEAR	BALANCE AS AT 31ST MARCH 2024
Computer and Peripherals	Computers and data processing units	3.00	1.03	-	1.03	0.86	0.12	0.98
Office Equipment	Office Equipment	5.00	-	1.37	1.37	-	0.08	0.08
Total			1.03	1.37	2.39	0.86	0.19	1.05
								1.34
								0.17


 Savitri Shrivastava

ASSOCIATION FOR TRANSGENDER HEALTH IN INDIA

(Company Limited by Guarantee not for profit under section 8 of the Companies Act, 2013)

Amount in Lakhs

As at

March 31, 2024

(Rs)

<u>Corpus Fund</u>		
[a] 01.04.23	Opening Balance	5.77
[b] 31.03.24	Add: Corpus during the year	2.18
	Less: Income Tax Paid	-
	Less: Utilized during the year	-
[c] 31.03.24	Closing Balance	<u>7.95</u>

ATHI Benefit Fund 21-22

[a] 01.04.23 Opening Balance

[b] 31.03.24 ATHI Benefit Fund apportioned from
Income & Expenditure Account

Less: Utilized during the year

[c] 31.03.24 Closing Balance

S. Bala Shantwa
S. Bala Shantwa
Savitri Shantwa

ATHI Benefit Fund 22-23

<u>Date</u>	<u>Particulars</u>	<u>As at</u>
[a] 01.04.23	Opening Balance	2.82
[b] 31.03.24	ATHI Benefit Fund apportioned from Income & Expenditure Account	
	Less: Utilized during the year	2.82

ATHI Benefit Fund 23-24

<u>Date</u>	<u>Particulars</u>	<u>As at</u>
[a] 01.04.23	Opening Balance	
[b] 31.03.24	ATHI Benefit Fund apportioned from Income & Expenditure Account	12.34
	Less: Utilized during the year	9.93

[c] 31.03.24	Closing Balance	<u>2.41</u>
--------------	-----------------	-------------


Bela Shamsudeen


Sasiyur Shamsudeen