

**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)	Amount in Lakhs As at March 31, 2023 (Rs)
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Capital Fund	2	0.10	0.10
General Fund	3	5.80	4.03
		<u>5.90</u>	<u>4.13</u>
<b>Non-Current liabilities</b>			
Long term Borrowings	4	3.75	1.56
		<u>3.75</u>	<u>1.56</u>
<b>Current liabilities</b>			
Trade Payables		-	-
Other Current Liabilities	5	0.53	1.28
		<u>0.53</u>	<u>1.28</u>
<b>TOTAL</b>		<u><b>10.18</b></u>	<u><b>6.96</b></u>
<b>ASSETS</b>			
<b>Non-Current assets</b>			
Property, Plant & Equipment	6	1.34	0.17
Intangible assets		-	-
Other Non-Current Assets		-	-
		<u>1.34</u>	<u>0.17</u>
<b>Current assets</b>			
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>
<b>TOTAL</b>		<u><b>10.18</b></u>	<u><b>6.96</b></u>
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)
<b>INCOME</b>			
Voluntary Contributions	10	14.52	21.25
Other Income	11	0.01	-
		<u>14.52</u>	<u>21.25</u>
<b>EXPENDITURE</b>			
Employee Benefit Expenses	12	5.29	5.34
Other Expenses	13	7.27	11.53
Depreciation	6	0.19	0.33
		<u>12.75</u>	<u>17.19</u>
Surplus/(Deficit) before tax		1.77	4.06
Tax Expenses			
- Current Tax		-	-
- Deferred Tax		-	-
Surplus/(Deficit) for the year transferred to General Reserve		<u>1.77</u>	<u>4.06</u>

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)  
**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)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Surplus before taxation	1.77	4.06
<b>Adjustments For :-</b>		
Depreciation/ Amortisation	0.19	0.33
Total	1.96	4.38
Interest Income	-	-
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGE</b>	-	-
Increase / Decrease in Trade Receivables	0.34	(0.18)
Increase / Decrease in Share Capital	-	-
Increase / Decrease in Other Current Liabilities	(0.75)	0.29
<b>CASH GENERATED FROM OPERATIONS</b>	(0.41)	0.11
Finance Cost	-	-
Direct Taxes Paid	-	-
<b>NET CASH FROM OPERATING ACTIVITIES - (A)</b>	1.56	4.50
<b>B. CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
Addition in Fixed Assets	(1.37)	-
Increase / (Decrease) in Other Non-Current Assets	-	-
<b>NET CASH FROM INVESTING ACTIVITIES - (B)</b>	(1.37)	-
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase / Decrease in Short Term Loans & Advances	(0.20)	(0.19)
Increase / Decrease in Long term Borrowings	2.19	-
Finance Cost	-	-
<b>NET CASH FROM FINANCING ACTIVITIES - (C)</b>	1.99	(0.19)
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	2.18	4.31
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
<b>Notes :</b>		
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	-	-
	3.29	6.11
	(0.00)	(0.00)

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

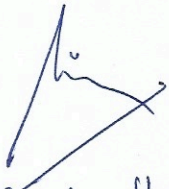
  
Sanjay Sharma  
Director  
DIN : 08271369

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

  
Sanjay Sharma

  
Bela Shazens



**4 LONG TERM BORROWINGS**

Unsecured Loan : From Directors

Dr. Richie Gupta

Dr. Sanjay Sharma

1.05

1.05

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

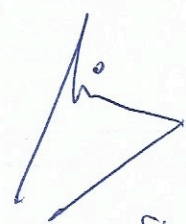
Triage Meditech Private Limited

-

0.16

-

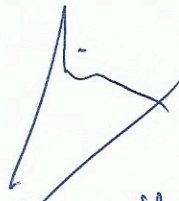
0.34


  
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)
<b>10</b>	<b><u>VOLUNTARY CONTRIBUTIONS</u></b>		
	Donations Received	13.98	13.30
	IPath Conference Sponsorship	0.44	7.61
	Subscription Income	0.10	0.34
	Speaker Fees	-	-
		<u>14.52</u>	<u>21.25</u>
<b>11</b>	<b><u>OTHER INCOME</u></b>		
	Miscellaneous Income	0.01	-
		<u>0.01</u>	<u>-</u>
<b>12</b>	<b><u>EMPLOYEE BENEFIT EXPENSES</u></b>		
	Honorarium	5.29	5.04
	Bonus	-	0.30
	Employee Insurance Expenses	-	-
		<u>5.29</u>	<u>5.34</u>
<b>13</b>	<b><u>OTHER EXPENSES</u></b>		
	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
		<u>7.27</u>	<u>11.53</u>

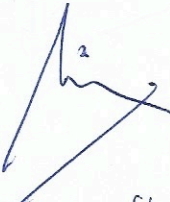
  
Sanjay Sharma

  
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**

	Amount in Lakhs For the year ended March 31, 2024 (Rs)	Amount in Lakhs For the year ended March 31, 2023 (Rs)
<b>1 DONATIONS</b>		
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	-
	<u>13.98</u>	<u>13.30</u>

  
Sanjay Sharma.

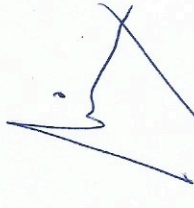
  
Bela Sharma

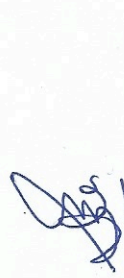


**ASSOCIATION FOR TRANSGENDER HEALTH IN INDIA**  
(Company Limited by Guarantee not for profit under section 8 of the Companies Act, 2013)

Note 6

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	BALANCE AS AT 31ST MARCH 2023
Computer and Peripherals	Computers and data processing units	3.00	1.03	-	1.03	0.86	0.12	0.98	0.05
Office Equipment	Office Equipment	5.00	-	1.37	1.37	-	0.08	0.08	1.29
<b>Total</b>			<b>1.03</b>	<b>1.37</b>	<b>2.39</b>	<b>0.86</b>	<b>0.19</b>	<b>1.05</b>	<b>1.34</b>
									<b>0.17</b>

  
Saijuy Sharma

  
Bela Sharma



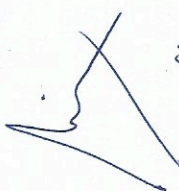
**ASSOCIATION FOR TRANSGENDER HEALTH IN INDIA**

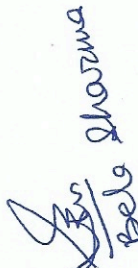
(Company Limited by Guarantee not for profit under section 8 of the Companies Act, 2013)

		Amount in Lakhs	
<u>Date</u>	<u>Particulars</u>	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		<u>-</u>

  
Savitri Sharma.

  
Bela Sharma

<u>Date</u>	<u>Particulars</u>	<u>As at</u>
<u>ATHI Benefit Fund 22-23</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
[c] 31.03.24	Closing Balance	-
<u>ATHI Benefit Fund 23-24</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	2.41

  
Sanjay Sharma

  
Bela Sharma