

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, 2023

	Notes	Amount in Lakhs		
		As at March 31, 2023 (Rs)	As at March 31, 2022 (Rs)	
EQUITY AND LIABILITIES				
Shareholders' funds				
Capital Fund	2	0.10	0.10	
General Fund	3	<u>4.03</u>	<u>(0.03)</u>	
		<u>4.13</u>	<u>0.07</u>	
Non-Current liabilities				
Long term Borrowings	4	<u>1.56</u>	<u>1.56</u>	
		<u>1.56</u>	<u>1.56</u>	
Current liabilities				
Trade Payables	5	<u>1.28</u>	<u>0.98</u>	
Other Current Liabilities		<u>1.28</u>	<u>0.98</u>	
		<u>6.96</u>	<u>2.61</u>	
ASSETS				
Non-Current assets				
Property, Plant & Equipment	6	0.17	0.49	
Intangible assets		-	-	
Other Non-Current Assets		-	-	
		<u>0.17</u>	<u>0.49</u>	
Current assets				
Cash and Cash Equivalents	7	6.11	1.79	
Short term Loans and Advances	8	0.35	0.17	
Trade Receivables	9	<u>0.34</u>	<u>0.16</u>	
		<u>6.80</u>	<u>2.12</u>	
		<u>6.96</u>	<u>2.61</u>	

Overview and Significant accounting policies

1

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

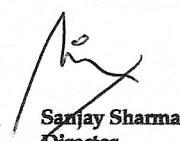
As per our report of even date

For MANDHAR & ASSOCIATES
Chartered Accountants
ICAI REGISTRATION NO. 033209N

FCA ABHISHEK MANDHAR
Membership No. 549300
UDIN: 23549300BGVSNG1825

Place : New Delhi
Date : 31.08.2023

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, 2023

	Notes	Amount in Lakhs For the year ended March 31, 2023 (Rs)	Amount in Lakhs For the year ended March 31, 2022 (Rs)
INCOME			
Voluntary Contributions	10	21.25	8.81
Other Income	11	-	-
		21.25	8.81
EXPENDITURE			
Employee Benefit Expenses	12	5.34	3.72
Other Expenses	13	11.53	1.50
Depreciation	6	0.33	0.33
		17.19	5.54
Surplus/(Deficit) before tax		4.06	3.27
Tax Expenses			
- Current Tax		-	-
- Deferred Tax		-	-
Surplus/(Deficit) for the year transferred to General Reserve		4.06	3.27

Overview and Significant accounting policies 1

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

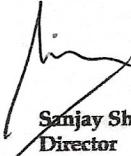
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Chartered Accountants
ICAI REGISTRATION NO. 033209N

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ASSOCIATION FOR TRANSGENDER HEALTH IN INDIA
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 Cash flow statement for the period ended March 31, 2023

	Amount in Lakhs For the period ended March 31, 2023 (Rs)	Amount in Lakhs For the period ended March 31, 2022 (Rs)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Surplus before taxation	4.06	3.27
Adjustments For :-		
Depreciation/ Amortisation	0.33	0.33
Total	<u>4.38</u>	<u>3.59</u>
Interest Income	-	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGE		
Increase / Decrease in Trade Receivables	(0.18)	(0.16)
Increase / Decrease in Share Capital	-	(2.41)
Increase / Decrease in Other Current Liabilities	0.29	0.38
CASH GENERATED FROM OPERATIONS	<u>0.11</u>	<u>(2.19)</u>
Finance Cost	-	-
Direct Taxes Paid	-	-
NET CASH FROM OPERATING ACTIVITIES - (A)	<u><u>4.50</u></u>	<u><u>1.41</u></u>
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Addition in Fixed Assets	-	-
Increase / (Decrease) in Other Non-Current Assets	-	-
NET CASH FROM INVESTING ACTIVITIES - (B)	<u>0.00</u>	<u>0.00</u>
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / Decrease in Short Term Loans & Advances	(0.19)	(0.07)
Increase / Decrease in Long term Borrowings	-	0.25
Finance Cost	-	-
NET CASH FROM FINANCING ACTIVITIES - (C)	<u>(0.19)</u>	<u>0.18</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	<u><u>4.31</u></u>	<u><u>1.59</u></u>
Cash and cash equivalents as at the beginning of the year	1.79	0.20
Cash and cash equivalents as at the end of the year	<u>6.11</u>	<u>1.79</u>
Notes :		
Cash and Cash equivalents comprises of :		
- Cash in Hand	0.07	0.07
- Balance in Current Account with Banks	6.04	1.73
- Balance in Deposit Accounts with Banks	-	-
	<u><u>6.11</u></u>	<u><u>1.79</u></u>
	<u><u>(0.00)</u></u>	<u><u>(0.00)</u></u>

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

For MANDHAR & ASSOCIATES
 Chartered Accountants
 ICAI REGISTRATION NO. 033209N

FCA ABHISHEK MANDHAR
 Membership No. 549300
 UDIN: 23549300BGVSNG1825

Place : New Delhi
 Date : 31.08.2023

For and on behalf of Board of Directors

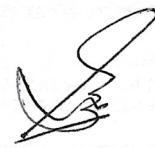

 Sanjay Sharma
 Director
 DIN : 08271369


 Bela Sharma
 Director
 DIN : 08314388

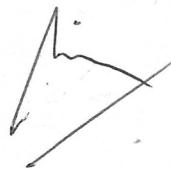
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Notes to financial statements for the year ended on March 31, 2023

List	Amount in Lakhs As at March 31, 2023 (Rs)	Amount in Lakhs As at March 31, 2022 (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	(0.03)	(3.30)
Surplus/ (deficit) in the statement of Income & Expenditure	4.06	3.27
	4.03	(0.03)

4 LONG TERM BORROWINGS		
Unsecured Loan : From Directors		
Dr. Richie Gupta	1.05	1.05
Dr. Sanjay Sharma	0.51	0.51
	1.56	1.56
5 Other Current Liabilities		
Audit Fee Payable	0.30	0.60
GST Payable	0.93	0.38
TDS Payable	0.05	
	1.28	0.98
7 CASH AND CASH EQUIVALENTS		
Cash in hand	0.07	0.07
Balance with Bank in current account	6.04	1.73
	6.11	1.79
8 SHORT TERM LOANS AND ADVANCES		
TDS A.Y. 20-21	0.08	0.08
TDS A.Y. 21-22	0.02	0.02
TDS A.Y. 22-23	0.07	0.07
TDS A.Y. 23-24	0.19	-
	0.35	0.17
9 Trade Receivables		
Sun Pharmaceuticals Industries Limited	0.18	-
Triage Meditech Private Limited	0.16	0.16
	0.34	0.16




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Notes to financial statements for the year ended on March 31, 2023

	List	Amount in Lakhs For the year ended March 31, 2023 (Rs)	Amount in Lakhs For the year ended March 31, 2022 (Rs)
10 VOLUNTARY CONTRIBUTIONS			
Donations Received	1	13.30	5.25
IPath Conference Sponsorship		7.61	1.00
Subscription Income		0.34	2.12
Speaker Fees		-	0.44
		21.25	8.81
11 OTHER INCOME			
Miscellaneous Income		-	-
		-	-
12 EMPLOYEE BENEFIT EXPENSES			
Honorarium		5.04	3.72
Bonus		0.30	-
Employee Insurance Expenses		-	-
		5.34	3.72
13 OTHER EXPENSES			
Audit Fee		0.30	0.30
Administrative Expenses		0.68	-
Advertisement Expenses		0.14	-
Conference Charges		3.90	-
Conveyance Charges		0.03	-
Courier Charges		0.00	-
Legal Charges		0.06	0.03
Office Expenses		0.06	-
Printing & Stationery		0.95	-
Professional Charges		2.34	1.15
Round Off		(0.00)	(0.00)
Travel Expenses		3.05	-
		- 11.53	1.50



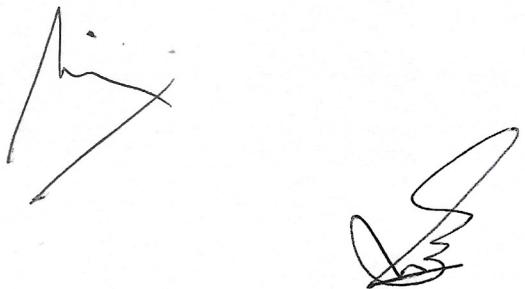
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List to financial statements for the year ended on March 31, 2023

Amount in Lakhs
For the year ended
March 31, 2023
(Rs)

1. DONATIONS

Anonymous	0.08
Masaba Healthseries	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 Bhaduriya	0.01
Khushboo Sahu	0.01
Saubhagya Modi	0.00
Torrent Pharmaceuticals Limited	0.15
Sandeep Suri	0.08
Sundeep Vijayaraghavan	0.05
	13.30



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Note 6

Amount in Lakhs

ASSETS	GROUP	USEFUL LIFE (IN YEARS)	GROSS BLOCK		ACCUMULATED DEPRECIATION / AMORTISATION			NET BLOCK	
			BALANCE AS AT 1ST APRIL 2022	ADDITIONS DURING THE YEAR	BALANCE AS AT 31ST MARCH 2023	BALANCE AS AT 1ST APRIL 2022	PROVIDED DURING THE YEAR	BALANCE AS AT 31ST MARCH 2023	BALANCE AS AT 31ST MARCH 2022
Computer and Peripherals	Computers and data processing units	3.00	1.03	-	1.03	0.53	0.33	0.86	0.57
Total			1.03	-	1.03	0.53	0.33	0.86	0.59



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	As at March 31, 2023 (Rs)	As at March 31, 2022 (Rs)
<u>Member List</u>		
<u>FY 2018-19</u>		
Dr. Sanjay Sharma	5,000	5,000
Dr. Richie Gupta	5,000	5,000
<u>FY 2019-20</u>		
Dr Mohammad Raza Farooqui	7,500	7,500
Dr Arjun Ashokan	7,500	7,500
Dr Suja Sukumar	7,500	7,500
Dr Sanjay Sheoran	7,500	7,500
Dr Mirza Waqar Beg	7,500	7,500
Dr Umesh Sharma Paras Hospital	7,500	7,500
Prof. Uday Sinha	7,500	7,500
Dr Sanjiv Kumar Shah	7,500	7,500
Dr Tapeswar Sehgal	7,500	7,500
Dr Sanjeev Kumar	7,500	7,500
Chander Kanta	7,500	7,500
Anirban Majumder	7,500	7,500
Dr Debmalya Sanyal	7,500	7,500
Umanig Bhupendra	7,500	7,500
Nitin Vinayak	7,500	7,500
Chahat Verma	1,000	1,000
P.K Bilwani	7,500	7,500
Narendra Kaushik	7,500	7,500
Dr James Roy Kanjor	7,500	7,500
Dr Anubhav Gupta	7,500	7,500
Dr Bhim Singh Nanda	7,500	7,500
Dr. Rajinder Yadav	7,500	7,500
Dr Swaroop Gambhir	7,500	7,500
Ashutosh Shah	7,500	7,500
Mrs. Vibha Batra	7,500	7,500
<u>FY 2020-21</u>		
Dr. Pratap Duggirala	7,500	7,500
Dr. Mohammed Rafi Shaik	7,500	7,500
Dr. Sachin Tendulkar	7,500	7,500
Dr. Rajendra Suresh	7,500	7,500
Mr Arjun Reddy	7,500	7,500
Dr Arjun N	7,500	7,500
Dr. Meghna	7,500	7,500
Dr Kumaraswamy	7,500	7,500
<u>FY 2021-22</u>		
Jithin T Joseph	2,000	2,000
Neeraj Dinesh Bhaban	7,500	7,500
Total Member Fund	2,60,500	2,60,500




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<u>Date</u>	<u>Particulars</u>	<u>Amount in ₹</u>
	<u>Corpus Fund</u>	
	[a] 01.04.22	Opening Balance
	[b]	Add: Corpus during the year
		Less: Income Tax Paid
		Less: Utilized during the year
	[c] 31.03.23	Closing Balance
		<u>5.77</u>
	<u>ATHI Benefit Fund 21-22</u>	
	[a] 01.04.22	Opening Balance
		1.95
	[b] 31.03.23	ATHI Benefit Fund apportioned from Income & Expenditure Account
		-
		Less: Utilized during the year
	[c] 31.03.23	Closing Balance
		<u>-</u>
	<u>ATHI Benefit Fund 22-23</u>	
	[a] 01.04.22	Opening Balance
		18.06
	[b] 31.03.23	ATHI Benefit Fund apportioned from Income & Expenditure Account
		-
		Less: Utilized during the year
	[c] 31.03.23	Closing Balance
		<u>2.82</u>