

**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)	Amount in Lakhs As at March 31, 2022 (Rs)
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Capital Fund	2	0.10	0.10
General Fund	3	4.03	(0.03)
		<u>4.13</u>	<u>0.07</u>
<b>Non-Current liabilities</b>			
Long term Borrowings	4	1.56	1.56
		<u>1.56</u>	<u>1.56</u>
<b>Current liabilities</b>			
Trade Payables		-	-
Other Current Liabilities	5	1.28	0.98
		<u>1.28</u>	<u>0.98</u>
<b>TOTAL</b>		<u><b>6.96</b></u>	<u><b>2.61</b></u>
<b>ASSETS</b>			
<b>Non-Current assets</b>			
Property, Plant & Equipment	6	0.17	0.49
Intangible assets		-	-
Other Non-Current Assets		-	-
		<u>0.17</u>	<u>0.49</u>
<b>Current assets</b>			
Cash and Cash Equivalents	7	6.11	1.79
Short term Loans and Advances	8	0.35	0.17
Trade Receivables	9	0.34	0.16
		<u>6.80</u>	<u>2.12</u>
<b>TOTAL</b>		<u><b>6.96</b></u>	<u><b>2.61</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  
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)
<b>INCOME</b>			
Voluntary Contributions	10	21.25	8.81
Other Income	11	-	-
		<u>21.25</u>	<u>8.81</u>
<b>EXPENDITURE</b>			
Employee Benefit Expenses	12	5.34	3.72
Other Expenses	13	11.53	1.50
Depreciation	6	0.33	0.33
		<u>17.19</u>	<u>5.54</u>
<b>Surplus/(Deficit) before tax</b>		<b>4.06</b>	<b>3.27</b>
Tax Expenses			
- Current Tax		-	-
- Deferred Tax		-	-
<b>Surplus/(Deficit) for the year transferred to General Reserve</b>		<b><u>4.06</u></b>	<b><u>3.27</u></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

**For MANDHAR & ASSOCIATES**  
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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)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Surplus before taxation	4.06	3.27
Adjustments For :-		
Depreciation/ Amortisation	0.33	0.33
Total	4.38	3.59
Interest Income	-	-
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGE</b>	-	-
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
<b>CASH GENERATED FROM OPERATIONS</b>	0.11	(2.19)
Finance Cost	-	-
Direct Taxes Paid	-	-
<b>NET CASH FROM OPERATING ACTIVITIES - (A)</b>	4.50	1.41
<b>B. CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
Addition in Fixed Assets	-	-
Increase / (Decrease) in Other Non-Current Assets	-	-
<b>NET CASH FROM INVESTING ACTIVITIES - (B)</b>	-	-
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase / Decrease in Short Term Loans & Advances	(0.19)	(0.07)
Increase / Decrease in Long term Borrowings	-	0.25
Finance Cost	-	-
<b>NET CASH FROM FINANCING ACTIVITIES - (C)</b>	(0.19)	0.18
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	4.31	1.59
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	6.11	1.79
<b>Notes :</b>		
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	-	-
	6.11	1.79
	(0.00)	(0.00)


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**

  
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Director  
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Director  
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**ASSOCIATION FOR TRANSGENDER HEALTH IN INDIA**  
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**Notes to financial statements for the year ended on March 31, 2023**

List	Amount in Lakhs	Amount in Lakhs
	As at March 31, 2023 (Rs)	As at March 31, 2022 (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>	<b>0.10</b>	<b>0.10</b>
<b>3 GENERAL FUND</b>	(Rs)	(Rs)
Opening Balance	(0.03)	(3.30)
Surplus/ (deficit) in the statement of Income & Expenditure	4.06	3.27
	<b>4.03</b>	<b>(0.03)</b>



**4 LONG TERM BORROWINGS****Unsecured Loan : From Directors**

Dr. Richie Gupta	1.05	1.05
Dr. Sanjay Sharma	0.51	0.51
	<u>1.56</u>	<u>1.56</u>

**5 Other Current Liabilities**

Audit Fee Payable	0.30	0.60
GST Payable	0.93	0.38
TDS Payable	0.05	
	<u>1.28</u>	<u>0.98</u>

**7 CASH AND CASH EQUIVALENTS**

Cash in hand	0.07	0.07
Balance with Bank in current account	6.04	1.73
	<u>6.11</u>	<u>1.79</u>

**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	-
	<u>0.35</u>	<u>0.17</u>

**9 Trade Receivables**

Sun Pharmaceuticals Industries Limited	0.18	-
Triage Meditech Private Limited	0.16	0.16
	<u>0.34</u>	<u>0.16</u>



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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)
<b>10</b>	<b><u>VOLUNTARY CONTRIBUTIONS</u></b>		
	Donations Received	13.30	5.25
	IPath Conference Sponsorship	7.61	1.00
	Subscription Income	0.34	2.12
	Speaker Fees	-	0.44
		<u>21.25</u>	<u>8.81</u>
<b>11</b>	<b><u>OTHER INCOME</u></b>		
	Miscellaneous Income	-	-
		<u>-</u>	<u>-</u>
<b>12</b>	<b><u>EMPLOYEE BENEFIT EXPENSES</u></b>		
	Honorarium	5.04	3.72
	Bonus	0.30	-
	Employee Insurance Expenses	-	-
		<u>5.34</u>	<u>3.72</u>
<b>13</b>	<b><u>OTHER EXPENSES</u></b>		
	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	-
		<u>11.53</u>	<u>1.50</u>




**ASSOCIATION FOR TRANSGENDER HEALTH IN INDIA**  
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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 Bhadoriya	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	BALANCE AS AT 31ST MARCH 2023	BALANCE AS AT 31ST MARCH 2022
Computer and Peripherals				3.00	1.03	-	1.03	0.33	0.33	0.86	0.17	0.69
Computers and data processing units												
Total					1.03	-	1.03	0.53	0.53	0.56	0.17	0.49

*(Handwritten signatures)*



**ASSOCIATION FOR TRANSGENDER HEALTH IN INDIA**  
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<u>Member List</u>	As at March 31, 2023 (Rs)	As at March 31, 2022 (Rs)
<b><u>FY 2018-19</u></b>		
Dr. Sanjay Sharma	5,000	5,000
Dr. Richie Gupta	5,000	5,000
<b><u>FY 2019-20</u></b>		
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
Umang 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 Kanjoor	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
<b><u>FY 2020-21</u></b>		
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
<b><u>FY 2021-22</u></b>		
Jithin T Joseph	2,000	2,000
Neeraj Dinesh Bhaban	7,500	7,500
<b>Total Member Fund</b>	<b>2,60,500</b>	<b>2,60,500</b>




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<u>Date</u>	<u>Particulars</u>	<u>Amount in ₹</u>
<b><u>Corpus Fund</u></b>		
[a] 01.04.22	Opening Balance	2.58
[b]	Add: Corpus during the year	3.19
	Less: Income Tax Paid	-
	Less: Utilized during the year	-
[c] 31.03.23	Closing Balance	<u>5.77</u>
<b><u>ATHI Benefit Fund 21-22</u></b>		
[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	1.95
[c] 31.03.23	Closing Balance	<u>-</u>
<b><u>ATHI Benefit Fund 22-23</u></b>		
[a] 01.04.22	Opening Balance	-
[b] 31.03.23	ATHI Benefit Fund apportioned from Income & Expenditure Account	18.06
	Less: Utilized during the year	15.24
[c] 31.03.23	Closing Balance	<u>2.82</u>

