

**MEDECINS SANS FRONTIERES INDIA**  
(CIN : U85100DL2013NPL249165)  
5th Floor, Okhla NSIC Metro Station Building, New Delhi 110020  
Balance Sheet As On 31st March, 2023

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	2	700,000	700,000
(b) Reserves and surplus	3	5,079,584	7,172,270
(c) Money Received against share warrants		-	-
<b>2 Share application money pending allotments</b>		-	-
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	4	-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities	5	-	-
(d) Long term provision	6	926,316	608,149
<b>4 Current liabilities</b>			
(a) Short Term Borrowings	7	-	-
<b>(b) Trade payables</b>	8	-	-
(A) total outstanding dues of micro enterprises and small enterprises			-
(B) total outstanding dues of Creditors other than MSME			-
(c) Other current liabilities	9	18,934,371	4,107,473
(d) Short-term provisions	10	12,847	8,050
<b>TOTAL</b>		<b>25,653,118</b>	<b>12,595,942</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
<b>(a) Property, Plant and Equipment and Intangible assets</b>	11		
(i) Property, Plant and Equipment		3,172,649	3,853,691
(ii) Intangible assets		467,171	37,902
(iii) Capital Work in Progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	12	-	-
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances	13	-	-
(e) Other Non Current Assets	14	861,198	261,198
<b>2 Current assets</b>			
(a) Current Investments	15	-	-
(b) Inventories	16	-	-
(c) Trade receivables	17	-	-
(d) Cash and cash equivalents	18	20,581,541	7,427,374
(e) Short-term loans and advances	19	570,559	1,015,777
(f) Other Current Assets	20	-	-
<b>TOTAL</b>		<b>25,653,118</b>	<b>12,595,942</b>

See accompanying notes forming part of the financial statements 01-25

In terms of our report attached.

For and on behalf of  
S. Sahoo & Co  
Chartered Accountants  
Firm's Registration No. : 322952E

For and on behalf of  
Medecins Sans Frontieres India  
(CIN : U85100DL2013NPL249165)

CA. (Dr.) Subhajit Sahoo, FCA , LLB  
Partner  
Membership No: 057426

Dr. Baskar Sundarraj  
Dr. Sunita Baskar  
Dr. Chanjiv Singh Mehta  
Director  
DIN: 06384791  
Abraham  
Director  
DIN: 08222868

Place: New Delhi  
Date: 25.09.2023  
UDIN:

**MEDECINS SANS FRONTIERES INDIA**  
(CIN : U85100DL2013NPL249165)

5th Floor, Okhla NSIC Metro Station Building, New Delhi 110020

**Statement of Income & Expenditure for the year ended 31st March 2023**

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
<b>I</b> Revenue from operations (gross)	21	57,432,285	101,445,888
Less: Excise Duty		0	0
Revenue from operations (net)		57,432,285	101,445,888
<b>II</b> Other Income	22	808,960	430,047
<b>III Total Income (I+II)</b>		<b>58,241,245</b>	<b>101,875,935</b>
<b>IV Expenses</b>			
		0	0
(b) Purchase of Stock in Trade			
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		0	0
(d) Employee benefits expenses	23	7,735,498	7,606,854
(e) Finance costs	24	92,822	93,971
(f) Depreciation and amortisation expenses	11	1,731,868	1,066,418
(g) Other expenses	25	50,773,743	94,084,798
<b>Total Expenses</b>		<b>60,333,931</b>	<b>102,852,041</b>
<b>V</b> Profit before exceptional and extraordinary item and tax		-2,092,686	-976,106
<b>VI</b> Exceptional Items		0	0
<b>VII</b> Profit before extraordinary item and tax		-2,092,686	-976,106
<b>VIII</b> Extraordinary Items		0	0
<b>IX</b> Profit before Tax		-2,092,686	-976,106
<b>X Tax Expense:</b>			
(a) Current tax expense		0	0
(b) Deferred tax			0
<b>XI</b> Profit / (Loss) for the period from continuing operations		-2,092,686	-976,106
<b>XII</b> Profit / (Loss) from discontinuing operations		0	0
<b>XIII</b> Tax from discontinuing operations		0	0
<b>XIV</b> Profit/ (Loss) from discontinuing operations		0	0
<b>XV</b> (Loss) for the Period		-2,092,686	-976,106
<b>XVI Earning per equity share:</b>			
(1) Basic		(29.90)	(13.94)
(2) Diluted		(29.90)	(13.94)

In terms of our report attached.

For and on behalf of

S. Sahoo & Co

Chartered Accountants

Firm's Registration No. : 322952E

For and on behalf of

Medecins Sans Frontieres India

(CIN : U85100DL2013NPL249165)

CA. (Dr.) Subhajit Sahoo, FCA , LLB

Partner

Membership No: 057426

Place: New Delhi

Date: 25.09.2023

UDIN:

Dr. Chanjiv Singh Mehta

Director

DIN:06384791

Dr. Baskar Sundarraj

Dr. Sunita Baskar

Abraham

Director

DIN: 08222868

**MEDECINS SANS FRONTIERES INDIA**  
(CIN : U85100DL2013NPL249165)  
5th Floor, Okhla NSIC Metro Station Building, New Delhi 110020  
Cash Flow Statement as on 31st March 2023

Particulars	Figures for the current reporting period	Figures for the previous reporting period
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit/(loss) before prior period item and tax	(2,092,686)	(976,106)
Adjustment for		
Depreciation	1,731,868	1,066,418
Provision for Gratuity & Leave Encashment on retirement	322,964	79,870
Provisions written back	-	(1,225)
<b>Operating profit/(loss) before working capital changes</b>	<b>(37,854)</b>	<b>168,957</b>
Adjustment for:		
Trade Payables, other liabilities & provisions	14,826,898	3,104,245
loans and advances and other assets	(154,782)	(1,020,377)
Cash generated from operations	14,634,262	2,252,825
Direct taxes paid/refund (including Fringe Benefit Tax)	-	-
Interest paid/adjusted/ refund	-	-
Net Cash flow from operating activities before prior period items	<b>14,634,262</b>	<b>2,252,825</b>
Prior period expenses	-	-
Net Cash flow from operating activities after prior period and exceptional / extra ordinary items	<b>14,634,262</b>	<b>2,252,825</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets	1,480,094	4,739,432
Sale of assets	-	-
Net cash used in Investing Activities	<b>(1,480,094)</b>	<b>(4,739,432)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceed From Share capital		-
Cash Flow from Financing Activities	-	-
Net Increase/(decrease) in cash and cash equivalents (A+B+C)	13,154,168	(2,486,607)
<b>Cash &amp; Cash Equivalents at the beginning of the year</b>	<b>7,427,374</b>	<b>9,913,980</b>
<b>Cash &amp; Cash Equivalents at the end of the year</b>	<b>20,581,541</b>	<b>7,427,374</b>

Note:

The cash flow statement has been prepared under the "Indirect method" as set out in Accounting Standard 3- Cash Flow Statement except in the case of purchase and sale of assets, interest received, which have been considered on the basis of actual cash movement with corresponding adjustments in assets and liabilities.

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

**For S.Sahoo & Co.**  
Chartered Accountants

CA. (Dr.) Subhajit Sahoo, FCA , LLB

**Partner**  
Membership Number : 057426  
ICAI Firm Registration No : 322952E

Place: New Delhi  
Date: 25.09.2023  
UDIN:

**For and behalf of Medecins Sans Frontieres India**

Dr. Chanjiv Singh Mehta

**Director**  
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