

MEDECINS SANS FRONTIERES INDIA
(CIN : U85100DL2013NPL249165)
5th Floor, Okhla NSIC Metro Station Building, New Delhi 110020
Balance Sheet As On 31st March, 2024

(INR Figures in thousand except EPS)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	700.00	700.00
(b) Reserves and surplus	3	119190.24	5079.58
(c) Money Received against share warrants		-	-
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings	4	-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities	5	-	-
(d) Long term provision	6	2083.71	926.32
4 Current liabilities			
(a) Short Term Borrowings	7	-	-
(b) Trade payables	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	4262.48	18934.37
(d) Short-term provisions	10	29.42	12.85
TOTAL		126265.85	25653.12
B ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	11		
(i) Property, Plant and Equipment		15393.10	3172.65
(ii) Intangible assets		263.64	467.17
(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	1366.20	861.20
2 Current assets			
(a) Current Investments	15	-	-
(b) Inventories	16	-	-
(c) Trade receivables	17	-	-
(d) Cash and cash equivalents	18	107109.38	20581.54
(e) Short-term loans and advances	19	2133.53	570.56
(f) Other Current Assets	20	-	-
TOTAL		126265.85	25653.12

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

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



Place: New Delhi
Date: 14.08.2024
UDIN: 24057426BKATWL5980

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

Dr. Chanjiv Singh Mehta
Director
DIN: 06384791

Dr. Monique Rajesh
Kamat
Director
DIN: 08012765



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 2024

(INR Figures in thousand except EPS)

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
I Revenue from operations (gross)	21	250652.94	57432.29
Less: Excise Duty		0	0
Revenue from operations (net)		250652.94	57432.29
II Other Income	22	1244.12	808.96
III Total Income (I+II)		251897.06	58241.25
IV Expenses			
(b) Purchase of Stock in Trade		0	0
(c) Changes in inventories of finished goods, work-in-progress and stock in-trade		0	0
(d) Employee benefits expenses	23	6911.61	7735.50
(e) Finance costs	24	73.90	92.82
(f) Depreciation and amortisation expenses	11	4207.23	1731.87
(g) Other expenses	25	126593.67	50773.74
Total Expenses		137786.41	60333.93
V Profit before exceptional and extraordinary item and tax		114110.65	-2092.69
VI Exceptional Items		0	0
VII Profit before extraordinary item and tax		114110.65	-2092.69
VIII Extraordinary Items		0	0
IX Profit before Tax		114110.65	-2092.69
X Tax Expense:			
(a) Current tax expense		0	0
(b) Deferred tax		0	0
XI Profit / (Loss) for the period from continuing operations		114110.65	-2092.69
XII Profit / (Loss) from discontinuing operations		0	0
XIII Tax from discontinuing operations		0	0
XIV Profit/ (Loss) from discontinuing operations		0	0
XV (Loss) for the Period		114110.65	-2092.69
XVI Earning per equity share:			
(1) Basic		1,630.15	(29.90)
(2) Diluted		1,630.15	(29.90)

In terms of our report attached.

For and on behalf of

S. Sahoo & Co

Chartered Accountants

Firm's Registration No. : 322952E



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



Partner

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Dr. Chanjiv Singh Mehta

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DIN:06384791



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Director

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MEDECINS SANS FRONTIERES INDIA
(CIN : U85100DL2013NPL249165)
5th Floor, Okhla NSIC Metro Station Building, New Delhi 110020
Cash Flow Statement as on 31st March 2024

Particulars	Figures for the current reporting period	Figures for the previous reporting period
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/(loss) before prior period item and tax	114110.65	-2092.69
Adjustment for		
Depreciation	4207.23	1731.87
Provision for Gratuity & Leave Encashment on retirement	674.46	322.96
Provisions written back	-	-
Operating profit/(loss) before working capital changes	118992.34	-37.85
Adjustment for:		
Trade Payables, other liabilities & provisions	-14172.39	14826.90
loans and advances and other assets	-2067.97	-154.78
Cash generated from operations	102751.99	14634.26
Direct taxes paid/refund (including Fringe Benefit Tax)	-	-
Interest paid/adjusted/ refund	-	-
Net Cash flow from operating activities before prior period items	102751.99	14634.26
Prior period expenses	-	-
Net Cash flow from operating activities after prior period and exceptional / extra ordinary items	102751.99	14634.26
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	16224.15	1480.09
Sale of assets	-	-
Net cash used in Investing Activities	-16224.15	-1480.09
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed From Share capital	-	-
Cash Flow from Financing Activities	-	-
Net Increase/(decrease) in cash and cash equivalents (A+B+C)	86527.84	13154.17
Cash & Cash Equivalents at the beginning of the year	20581.54	7427.37
Cash & Cash Equivalents at the end of the year	107109.38	20581.54

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.) Subhajt Sahoo, FCA , LLB

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

Place: New Delhi
Date: 14.08.2024
UDIN: 24057426BKATWL5980

For and behalf of Medecins Sans Frontieres India

Handwritten signatures of Chanjiv Singh Mehta and Dr. Monique Rajesh Kamat, along with the official circular stamp of MEDICINS SANS FRONTIERES INDIA.

Dr. Chanjiv Singh Mehta
Director
DIN: 06384791

Dr. Monique Rajesh
Kamat
Director
DIN: 08012765

Notes forming part of financial statements as at 31st March 2024

1 SIGNIFICANT ACCOUNTING POLICIES

1.1 Background of Company

MEDECINS SANS FRONTIERES INDIA ("the Company") is a charitable organization incorporated in India as a Company registered under section 8 of the Companies Act 2013 corresponding to Section 25 of the erstwhile Companies Act, 1956. It is also registered under section 12 of the Income Tax Act 1961. Its main objectives are to support and assist, associations made up mainly of medical doctors and health workers and other associations and professionals aiming to provide medical aid to people in distress, to victims of natural and man-made disasters and to victims of arms conflict irrespective of race, religion, creed and political convictions.

1.2 Basis of Preparation of Financial Statements

(a) Basis of Accounting

These Financial Statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) under the historical cost convention on accrual basis. These Financial Statements have been prepared to comply in all material aspects with the accounting standards notified under section 211(3C) of the Companies Act, 2013 (The 2013 Act) [which continue to be applicable in respect of Section 133 of the Companies Act 2013 (The 2013 Act) in terms of general circular 15/2013 dated 13th September 2013 of the Ministry of Corporate Affairs] and the relevant provisions of the 1956 Act / 2013 Act as applicable. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year.

(b) Use of estimates

The preparation of the Financial Statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reporting balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reporting amounts of income and expenditure during the year. Contingencies are recorded when it is probable that a liability will be incurred, and the amount can be reasonably estimated. Actual results could differ from such estimates. Any revision to accounting estimates is recognised in the period the same is determined.

(c) Fixed Assets

Fixed Assets are stated at cost (or revalued amount as the case may be), less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price / cost of acquisition including taxes, duties, freight and other incidental expenses related to acquisition, construction and installation to bring the asset to its working condition for its intended use.

(d) Depreciation

Depreciation on fixed assets is provided on the basis of useful life of assets which is in conformity with Schedule II of the Companies Act, 2013.

(e) Revenue Recognition

Donations are recognized as and when they are received by the company.

(f) Employee Benefits

- i) Short term employee benefit is recognized as an expense in the statement of Income and Expenditure in the year in which related service is rendered.
- ii) Post-employment and other long term benefits are provided in the Accounts in the following manner:
 - Provident Fund: Contribution is made as a percentage of salary/wages as per the provision of the Employees Provident Fund & Miscellaneous Provisions Act.
 - Gratuity & leave encashment: As per the actuarial valuation report.

(g) Earning per share

Earning per share is calculated by dividing the net surplus or deficit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

(h) Provisions, contingent liabilities and contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

(i) Income Tax

The company is exempt from Income Tax under section 12AA of the Income Tax Act, 1961 and hence no provision for taxation is required for current year tax expense. Since the company is exempt from income tax, no deferred tax (assets or liability) is recognized in respect of timing difference.



(j) Events after the Balance Sheet date

Events occurring after the date of the Balance Sheet, which affect the financial position to a material extent, are taken cognizance of.

(k) Current/Non Current Classification

All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. The company has ascertained its operating cycle as up to twelve months for the purpose of current/non-current classification of assets and liabilities.

(l) Segment policies

The company is registered u/s 8 of companies act 2013 for charitable nature. The activities of the company are primarily concentrated in one geographical location. As such, there is no separate reportable segment as per accounting standard 17 on segment reporting.

(m) Operating Leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased term, are classified as operating leases. Operating lease payments are recognized as an expense in the statement of Income & Expenditure account on due basis.

(n) Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank in current accounts, savings account as well as fixed deposits with maturity period of less than three months and cash in hand.



Note 2 Share Capital

Company was incorporated with share capital, and it is a company limited by Shares.

During the year company has following Two members:

Name	No of Shares Held	
Ms. Kalyanasundri Gomathinayagam	30.00	
Dr. Sunita Baskar Abraham	40.00	
	70.00	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Authorised Share Capital (100000 Equity share of Rs. 10/-)	1000.00	1000.00
	1000.00	1000.00
Issued and Subscribed Share Capital (70000 Equity share of Rs. 10/-)	700.00	700.00
	700.00	700.00

Note 3 Reserves and Surplus

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	5079.58	7172.27
Add: Profit / (Loss) for the year	114110.65	-2092.69
Closing balance	119190.24	5079.58
Total	119190.24	5079.58

Note 4 Long Term Borrowings

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
(a) Bonds/debentures;		
(b) Term loans:		
(A) from banks		
B) from other parties.		
(c) Deferred payment liabilities;		
(d) Deposits:		
Total	-	-

Note 5 Other Long Term Liabilities

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
(a) Trade payables;		
(b) Others		
Total	-	-

Note 6 Long Term Provision

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
(a) Provision for employee benefits;		
(b) Others (specify nature).		
- Gratuity Provision	1071.61	573.36
- Leave Encashment Provision	1012.10	352.96
Total	2083.71	926.32

Note 7 Short Term Borrowings

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
(i) Short-term borrowings shall be classified as:		
(a) Loans repayable on demand;		
(A) from banks.		
(B) from other parties.		
(b) Loans and advances from related parties;		
(c) Deposits;		
(d) Other loans and advances (specify nature).		
Total	-	-



Note 8 Trade Payable

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					-



Note 9 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
(a) Current maturities of finance lease obligations;	-	-
(b) Interest accrued but not due on borrowings;	-	-
(c) Interest accrued and due on borrowings;	-	-
(d) Income received in advance;	-	16649.83
(e) Unpaid dividends;	-	-
(f) Application money received for allotment of securities and due for refund and interest accrued thereon	-	-
(g) Unpaid matured deposits and interest accrued thereon;	-	-
(h) Unpaid matured debentures and interest accrued thereon	-	-
(i) Other payables (specify nature).	-	-
- Statutory Dues	1858.25	1054.92
- Expenses Payable	1692.36	921.37
- Other payables	711.87	308.25
Total	4262.48	18934.37

Note 10 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
(a) Provision for employee benefits		
ESI Employees Contribution Payable	-	-
ESI Employers Contribution Payable	-	-
Professional Tax	-	-
Wages Payable	-	-
Gratuity	11.62	5.94
Salary Payable	-	-
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	-	-
(c) Provision - Others		
Power Payable	-	-
Telephone Exp. Payable	-	-
GST Payable	-	-
Leave Encashment	17.80	6.91
Other Payables	-	-
Total	29.42	12.85



Statement of Fixed Assets, As per Company Act 2013

Note - 11

Particulars	G R O S S ----- B L O C K		D E P R E C I A T I O N		N E T -- B L O C K			
	AS ON 01/04/2023	ADDITIONS During the Year	SALE during the year	AS ON 31.3.2024	UP TO 01.04.2023	FOR THE YEAR	AS ON 31.03.2024	AS ON 31.03.2023
Property, Plant and Equipment*								
Computer Equipment	2140.85	1360.98	-	3501.82	1377.84	751.15	2128.99	1372.83
Vehicles	-	2567.56	-	2567.56	-	463.34	463.34	2104.21
Plant and Equipment	3682.32	8461.62	-	12143.94	1603.55	1798.02	3401.58	8742.36
Furniture and Fixtures	610.23	623.48	-	1233.71	399.17	142.85	542.02	691.70
Office equipment	564.53	3210.52	-	3775.05	444.71	848.34	1293.05	2482.00
Total	6997.93	16224.15	-	23222.08	3825.28	4003.70	7828.98	15393.10
Previous Year	6025.23	972.69	-	6997.93	2171.54	1653.74	3825.28	3172.65
Intangible Assets								
Computer Software	1064.42	-	-	1064.42	597.25	203.53	800.78	263.64
Total	1064.42	-	-	1064.42	597.25	203.53	800.78	263.64
Previous Year	557.02	507.40	-	1064.42	519.12	78.13	597.25	467.17
Previous Year								37.90



Note 12 Non-Current Investments

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
(i) Non-current investments		
(a) Investment property;	-	-
(b) Investments in Equity Instruments;	-	-
(c) Investments in preference shares;	-	-
(d) Investments in Government or trust securities;	-	-
(e) Investments in debentures or bonds;	-	-
(f) Investments in Mutual Funds;	-	-
(g) Investments in partnership firms;	-	-
(h) Other non-current investments (specify nature).	-	-
Total	-	-

Note 13 Long-term loans and advances

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
(a) Capital Advances;	-	-
(b) Loans and advances to related parties (giving details thereof);	-	-
(c) Other loans and advances (specify nature)	-	-
Total	-	-

Note 14 Other non-current assets

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
(i) Long-term Trade Receivables		
(ia) Security Deposits	1366.20	861.20
(ii) Others (specify nature);	-	-
Total	1366.20	861.20

Note 15 Current Investment

(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Fixed Deposit with Banks	-	-
Total	-	-

Note 16 Inventories

(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
WIP	-	-
Stock with Consignee	-	-
Total	-	-



Note 17 TRADE RECEIVABLES
Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Other	-	-	-	-	-	-
	Total					-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-



A

Note 18 Cash and Cash Equivalents

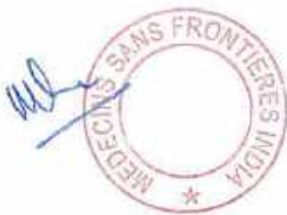
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
(i) Cash and cash equivalents	57.49	28.84
(a) Balances with banks;		
Bank Balances	107051.89	20552.70
(b) Cheques, drafts on hand;	-	-
(c) Cash on hand;	-	-
(d) Others (specify nature).	-	-
(ii) Earmarked balances with banks	-	-
(iii) Balances with banks to the extent held	-	-
(iv) Repatriation restrictions,	-	-
(v) Bank deposits with more than twelve months maturity	-	-
Total	107109.38	20581.54

Note 19 Short Term Loans and Advances

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
(a) Loans and advances to related parties (giving details thereof)	-	-
(b) Others (specify nature).		
Advance to Parties	1222.39	318.38
Other Advances	682.15	204.11
INPUT TAX CREDIT (GST)	229.00	48.06
Total	2133.53	570.56

Note 20 Other Current Assets

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
A) Preliminary exps. w/off	-	-
B) fixed assets scrap	-	-
C) other	-	-
Total	-	-



Note 21 Revenue From Operations

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Sale of products;		
(b) Sale of services;		
(ba) Grants Received	0	0
(bb) Donations Received	249175.73	55733.29
(c) Other operating revenues		
Global Health & Humanitarian Medicine Fee	1477.21	1698.99
Total	250652.94	57432.29

Note 22 Other Income

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Interest Income	1244.12	808.96
(b) Dividend Income	0	0
(c) Net gain/loss on sale of investments	0	0
(d) Other non-operating income	0	0
(e) Provison Written Back	0	0
Total	1244.12	808.96

Note 23 Employee Benefit Expenses

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Salaries and Bonus	5942.67	6587.27
Contribution to Providend Fund	241.98	530.27
Gratuity	452.62	175.75
Leave Encashment	221.84	147.21
Education Course of staff	52.50	295.00
Total	6911.61	7735.50

Note 24 Finance Cost

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Bank Charges	73.90	92.82
Interest on Unsecured loan	0	0
Bank Interest	0	0
Total	73.90	92.82

Note 25 Other Expenses

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(A) Programme Cost		
Programme Expenses	121423.38	44357.49
Programme Awareness Expenses	0	1085.72
GGHM Course Expenses	1486.61	1797.16
Total (A)	122909.98	47240.36

(B) Other Expenses

Rent	2228.25	1291.47
Commission	361.35	124.34
Audit Fees	63.72	291.17
Communication Costs	49.87	18.71



Donor Database Management	0	10.62
Printing and Stationery	3.37	17.31
Travelling & Conveyance Cost	0	153.11
Website and Digital Media Expenses	287.80	111.95
Interest on TDS/GST	92.74	2.39
Miscellaneous Expenses	5.15	21.63
Legal and Professional Fees	284.03	560.18
Postage and Courier	15.99	68.43
Insurance	41.30	47.20
Maintenance Cost	217.63	461.51
Membership Fee	0	23.60
OHM Course Expenses	0	290.15
Office Electricity	32.49	38.71
Bad Debts	0	0.72
Total (B)	3683.69	3533.38
Total (A+B)	126593.67	50773.74



Note 26 Earning Per Share

Excess of (Income over Expenditure) after tax attributable to Equity shareholders (Rs.)

A 114110.65 -2092.69

Total number of equity shares outstanding at the beginning of the period (Nos)

70.00 70.00

Total number of equity shares outstanding at the end of the period (Nos)

B 70.00 70.00

Basic/Diluted earnings per share of Rs.10 each

A/B 1,630.15 (29.90)

Note 27 Related Party Disclosures

Related party disclosure is given below.

a) Names of the related parties and nature of relationship:*

i) Enterprise having ultimate control:

ii) Enterprise having control:

iii) Enterprise having significant influence:

iv) Key Management Personnel

Dr.Chanjiv Singh Mehta (Director)

Dr. Sunita Baskar Abraham (Director)

* As defined in Accounting Standard 18 on 'Related Party Disclosure' as notified under Clause 2 of Section 2 of the Companies Act, 2013 and as disclosed by the management.

b) Transaction during the period from 1st April, 2023 to 31st March, 2024

No transaction has been entered into during the period.

c) Balances outstanding as at 31st March, 2024

Nil

d) Related party relationships are as identified by the management of the Company and relied upon by the auditors.

Note 28 Small and Medium Sized Company

The Company is a Small and Medium Sized Company (SMC) as defined in the Companies (Accounting Standards) Rules, 2006 in respect of Accounting Standards notified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014. Accordingly, the Company has complied with the Accounting Standards as applicable to a small and medium sized Company.

Note 29 Dues to Micro and Small Enterprises

The company has no dues to suppliers registered under Micro, Small and Medium Enterprises Development Act, 2006 ('MSMED Act').

Note 30 Taxation

The Company is registered u/s 12 AA of the Income Tax Act 1961 and claims exemption u/s 11 of the said Act. Therefore, revenue from operations including donations are not subject to tax and accordingly, in view of the management, no provision for tax is required.

Note 31 Donations

24. Total donations collected during the year aggregates to Rs.232525904 (Local - 26907876, FC Donation - 205618028), (2023 - Rs.72383120 (Local - 18184866, FC Donation - 54198254) was collected during various fundraising events. Out of total donations collected, donor details, namely name & address/identity of the donor etc. in respect of donations aggregating to Rs. 28,13,217.00 (2023 - Rs. 24,09,070.00) was not available.

Note 32 Programme Expenses

The company has the process of identifying direct cost which can be attributed to the each line of operation/programme. These have been classified under Operation/Programme Expense.



Note 33 Contingent Liability

There are no contingent liabilities as on date against the company.

Note 34 Foreign Currency Earning / Outgo

Amount remitted during the year in foreign currency, on account of expenses - Nil
Earning in foreign currency - 222267854 (Foreign Contribution)

Note 35 Donation Received in Kind

Company didn't received any donation in Kind during the year

Note 36 Previous Year Figures

The previous year's figures have been regrouped, rearranged and reclassified wherever necessary. Amounts and other disclosures for the preceding year are included as an integral part of the current financial statement and are to be read in relation to the amounts and other disclosures relating to current year.

Note 37 The balance of receivable / payables are subjected to third party confirmation.

Note 38. Figures have been rounded off the nearest rupee.

For S.Sahoo & Co.

Chartered Accountants



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

Partner

Membership Number : 057426
ICAI Firm Registration No : 322952E

Place: New Delhi

Date: 14.08.2024

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For and behalf of Medecins Sans Frontieres India



Dr. Chanjit Singh Mehta

Director
DIN: 06384791



Dr. Monique Rajesh Kamat

Director
DIN: 08012765