

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

(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	5079.58	7172.27
(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	926.32	608.15
4 Current liabilities			
(a) Short Term Borrowings	7	-	-
(b) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises	8	-	-
(B) total outstanding dues of Creditors other than MSME		-	-
(c) Other current liabilities	9	18934.37	4107.47
(d) Short-term provisions	10	12.85	8.05
TOTAL		25653.12	12595.94
B ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11	3172.65	3853.69
(ii) Intangible assets		467.17	37.90
(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	861.20	261.20
2 Current assets			
(a) Current Investments	15	-	-
(b) Inventories	16	-	-
(c) Trade receivables	17	-	-
(d) Cash and cash equivalents	18	20581.54	7427.37
(e) Short-term loans and advances	19	570.56	1015.78
(f) Other Current Assets	20	-	-
TOTAL		25653.12	12595.94

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: 25.09.2023

UDIN:

For and on behalf of

Medecins Sans Frontieres India

(CIN : U85100DL2013NPL249165)

Dr. Chanjiv Singh Mehta

Director

DIN: 06384791

Dr. Sunita Baskar

Abraham

Director

DIN: 08222868

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

(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	57432.29	101445.89
Less: Excise Duty		0	0
Revenue from operations (net)		57432.29	101445.89
II Other Income	22	808.96	430.05
III Total Income (I+II)		58241.25	101875.94
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	7735.50	7606.85
(e) Finance costs	24	92.82	93.97
(f) Depreciation and amortisation expenses	11	1731.87	1066.42
(g) Other expenses	25	50773.74	94084.80
Total Expenses		60333.93	102852.04
V Profit before exceptional and extraordinary item and tax		-2092.69	-976.11
VI Exceptional Items		0	0
VII Profit before extraordinary item and tax		-2092.69	-976.11
VIII Extraordinary Items		0	0
IX Profit before Tax		-2092.69	-976.11
X Tax Expense:			
(a) Current tax expense		0	0
(b) Deferred tax		0	0
XI Profit / (Loss) for the period from continuing operations		-2092.69	-976.11
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		-2092.69	-976.11
XVI Earning per equity share:			
(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



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

Partner
Membership No: 057426

Place: New Delhi
Date: 25.09.2023
UDIN:

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

Handwritten signatures of Dr. Chanjiv Singh Mehta and Dr. Sunita Baskar Abraham, with a red circular stamp of MEDICINS SANS FRONTIERES INDIA.

Dr. Chanjiv Singh Mehta

Dr. Sunita Baskar Abraham

Director
DIN:06384791

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
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/(loss) before prior period item and tax	-2092.69	-976.11
Adjustment for		
Depreciation	1731.87	1066.42
Provision for Gratuity & Leave Encashment on retirement	322.96	79.87
Provisions written back	-	-1.23
Operating profit/(loss) before working capital changes	-37.85	168.96
Adjustment for:		
Trade Payables, other liabilities & provisions	14826.90	3104.25
loans and advances and other assets	-154.78	-1020.38
Cash generated from operations	14634.26	2252.83
Direct taxes paid/refund (including Fringe Benefit Tax)	-	-
Interest paid/adjusted/ refund	-	-
Net Cash flow from operating activities before prior period items	14634.26	2252.83
Prior period expenses	-	-
Net Cash flow from operating activities after prior period and exceptional / extra ordinary items	14634.26	2252.83
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	1480.09	4739.43
Sale of assets	-	-
Net cash used in Investing Activities	-1480.09	-4739.43
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)	13154.17	-2486.61
Cash & Cash Equivalents at the beginning of the year	7427.37	9913.98
Cash & Cash Equivalents at the end of the year	20581.54	7427.37

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
DIN: 06384791

Dr. Sunita Baskar
Abraham

Director
DIN: 08222868

Notes forming part of financial statements as at 31st March 2023

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. Baskar Sundarraj Sunitha Abraham	40.00
	70.00

Authorised Share Capital

(100000 Equity share of Rs. 10/-)

	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	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	7172.27	8148.38
Add: Profit / (Loss) for the year	-2092.69	-976.11
Closing balance	5079.58	7172.27
Total	5079.58	7172.27

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	573.36	399.48
- Leave Encashment Provision	352.96	208.67
Total	926.32	608.15

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	-	-

Mangal



Sunitha Abraham



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					



Pranav



Anurag Sharma

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	1054.92	746.53
- Sundry Creditors	921.37	1378.00
- Other payables	308.25	1982.94
Total	18934.37	4107.47

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	5.94	4.07
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	6.91	3.98
Other Payables	-	-
Total	12.85	8.05



Sunita Abraham



Statement of Fixed Assets, As per Companies Act 2013

Note - II

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	ADDITIONS	SALE	AS ON	UP TO	FOR THE	AS ON	AS ON
	01/04/2022	During the Year	during the year	31.3.2023	01.04.2022	YEAR	31.03.2023	31.03.2023
Property, Plant and Equipment*								
Computer Equipment	1207.67	933.18	-	2140.85	1042.12	335.72	1377.84	763.00
Buildings	-	-	-	-	-	-	-	-
Plant and Equipment	3660.73	21.58	-	3682.32	654.08	949.47	1603.55	2078.76
Furniture and Fixtures	592.30	17.93	-	610.23	122.16	277.01	399.17	211.07
Office equipment	564.53	-	-	564.53	353.18	91.53	444.71	119.82
Total	6025.23	972.69	-	6997.93	2171.54	1653.74	3825.28	3172.65
Previous Year	1285.80	4739.43	-	6025.23	1126.85	1044.69	2171.54	3853.69
Intangible Assets								
Computer Software	557.02	507.40	-	1064.42	519.12	78.13	597.25	467.17
Total	557.02	507.40	-	1064.42	519.12	78.13	597.25	467.17
Previous Year	557.02	-	-	557.02	497.39	21.73	519.12	37.90



Pranav J
Sumita Khakam

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	861.20	261.20
(ii) Others (specify nature);	-	-
Total	861.20	261.20

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)	-	-
W I P	-	-
Stock with Consignee	-	-
Total	-	-



Sumita Srabam,



Note 13 TRADE RECEIVABLES
Figures For the Current Reporting Period

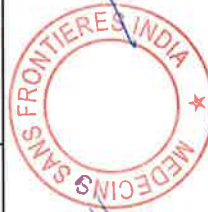
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-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



(Signature)



(Signature)

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	28.84	-
(a) Balances with banks;		
Bank Balances	20552.70	7427.37
(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	20581.54	7427.37

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	318.38	610.98
Other Advances	204.11	167.13
INPUT TAX CREDIT (GST)	48.06	237.67
Total	570.56	1015.78

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	55733.29	99742.49
(c) Other operating revenues		
Global Health & Humanitarian Medicine Fee	1698.99	1703.40
Total	57432.29	101445.89

Note 22 Other Income

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Interest Income	808.96	428.82
(b) Dividend Income	0	0
(c) Net gain/loss on sale of investments	0	0
(d) Other non-operating income	0	0
(e) Provision Written Back	0	1.23
Total	808.96	430.05

Note 23 Employee Benefit Expenses


Particulars	Figures for the current reporting period	Figures for the previous reporting period
Salaries and Bonus	6587.27	6327.98
Contribution to Provident Fund	530.27	521.66
Gratuity	175.75	79.87
Leave Encashment	147.21	151.89
Education Course of staff	295.00	525.46
Total	7735.50	7606.85

Note 24 Finance Cost

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Bank Charges	92.82	93.97
Interest on Unsecured loan	0	0
Bank Interest	0	0
		0
Total	92.82	93.97

Note 25 Other Expenses

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(A) Programme Cost		
Programme Expenses	44357.49	86382.84
Programme Awareness Expenses	1085.72	2497.08
GHHM Course Expenses	2087.51	2125.02
Total (A)	47530.72	91004.93
(B) Other Expenses		
Rent	1291.47	1085.70
Commission	124.34	102.54
Audit Fees	291.17	277.30
Communication Costs	18.71	73.75



Donor Database Management	10.62	18.88
Printing and Stationery	17.31	21.97
Travelling & Conveyance Cost	153.11	231.30
Website and Digital Media Expenses	111.95	49.20
Interest on TDS	2.39	5.45
Miscellaneous Expenses	21.63	12.97
Legal and Professional Fees	560.18	702.97
Postage and Courier	68.43	8.41
Insurance	47.20	198.24
Maintenance Cost	461.51	251.05
Membership Fee	23.60	0.00
Office Electricity	38.71	0.00
Bad Debts	0.72	40.13
Total (B)	3243.03	3079.86
Total (A+B)	50773.74	94084.80

Manoj



Aravata Shrabam



Note 26 Earning Per Share

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

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

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

Basic/Diluted earnings per share of Rs.10 each

A	-2092.69	-976.11
	70.00	70.00
B	70.00	70.00
A/B	(29.90)	(13.94)

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 (Director)

Dr. Baskar Sundarraj Sunitha 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, 2021 to 31st March, 2023

No transaction has been entered into during the period.

c) Balances outstanding as at 31st March, 2023

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 30 Donations

24. Total donations collected during the year aggregates to Rs.72383120 (Local - 18184866, FC Donation - 54198254), (2022 - Rs.99742490 (Local - 15392665, FC Donation - 84349825) 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. 24,09,070.00 (2022 - Rs. 27,85,280.00) was not available.

Note 31 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 32 Contingent Liability

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

(Signature)



Ananta Abraham



Note 33 Foreign Currency Earning / Outgo

Amount remitted during the year in foreign currency, on account of expenses - Nil
Earning in foreign currency - 54198254 (Foreign Contribution)

Note 34 Donation Received in Kind

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

Note 35 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 36 The balance of receivable / payables are subjected to third party confirmation.

Note 37. Figures have been rounded off the nearest rupee.

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

For and behalf of Medecins Sans Frontieres India

Dr. Chanjiv Singh Mehta

Dr. Sunita Baskar Abraham

Director

DIN: 06384791

Director

DIN: 08222868