

A photograph of a woman in a forest, smiling and holding a large green leaf. She is wearing a red and blue patterned headscarf and a red and pink patterned shawl. The background is a dense forest with sunlight filtering through the trees.

ANNUAL REPORT

2022-2023

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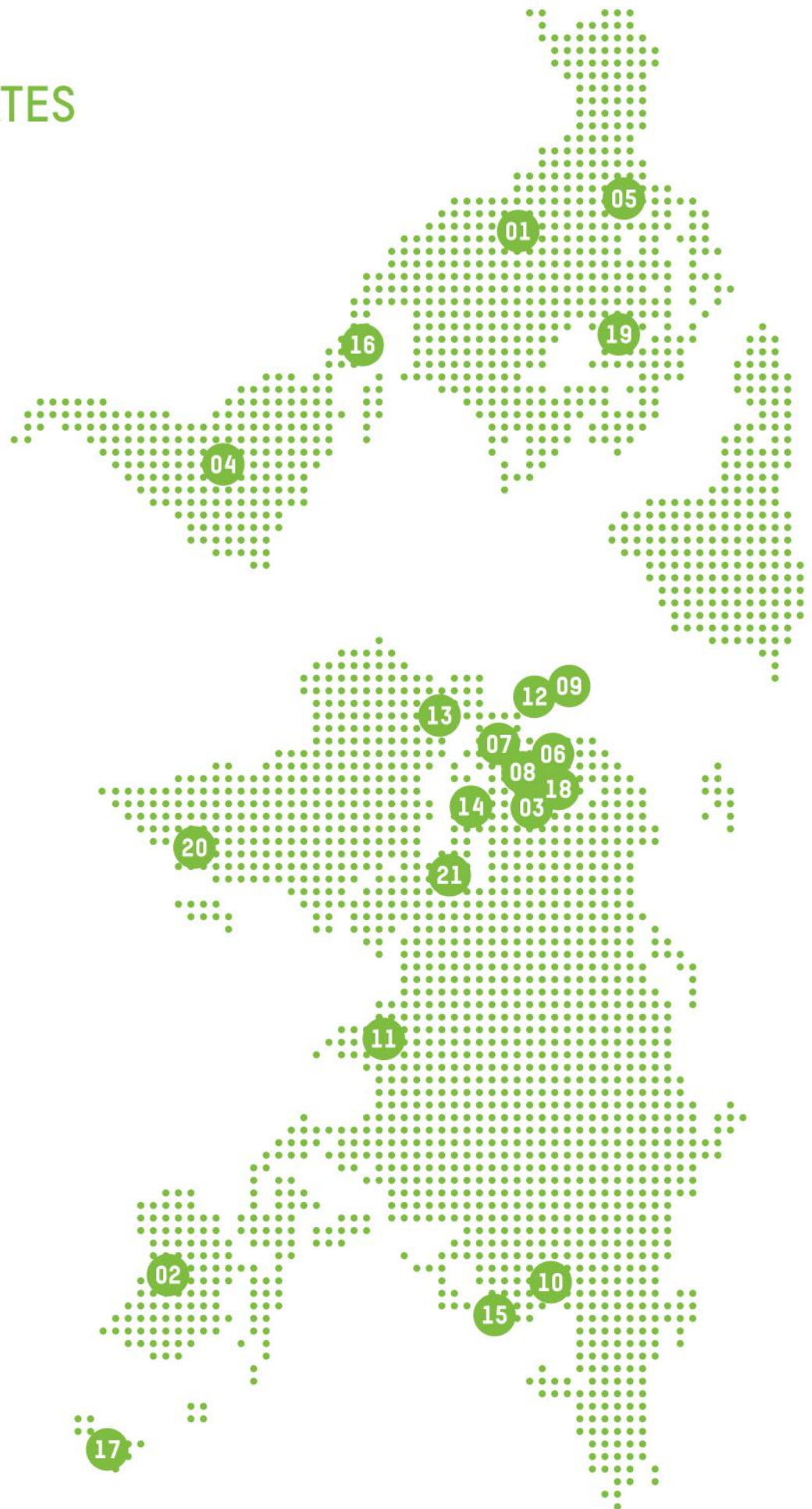
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OVERVIEW

- **2022-2023: AN OVERVIEW**
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2022-2023: AN OVERVIEW

2022-23 was a period of significant challenge for Oxfam India. We were still wrapping our heads around the non-renewal of our FCRA licence in 2021 December, when we found ourselves under the scrutiny of various government agencies. We had to reduce operations and hence the staff across the country and across departments. On top of our minds were also the communities, with whom we had worked for decades, and would finally have to stop operations there.

Despite severe financial crunch, we reached nearly 3.44 lakh people through our work with women farmers, survivors of domestic violence, students in West Bengal, Bihar and Odisha and our humanitarian response during Assam floods. We set up community water filters to provide clean drinking water to 9800 people in three disaster-prone districts in Odisha which helped reduce the incidence of water borne diseases post-disaster.

We worked with 9260 women from farming-dependent communities in Bihar and Odisha. We were able to enhance the income and livelihoods not just through farming but also goat rearing, mushroom cultivation, poultry and small entrepreneurship. We also provided trainings in financial literacy to women to ensure that not only were the economically empowered but also had better agency on their finances. In addition, we have also used renewable energy to set up sustainable irrigation systems in both the flood prone and drought hit areas in Sitamarhi and Nalanda, respectively.

During the financial year 22-23, our volunteers and community mobilisers continued Mohalla Classes

and enrolled 1081 children in mainstream schools; these children were at the risk of dropping out and becoming out of school children. In several villages, schools and anganwadi centres were repaired and refurbished, toilets built, and classes upgraded to smart classes. Through six Women Support Centres in Odisha, we reached over 900 women, who are survivors of domestic violence, with counselling and support.

During Assam floods, we reached 315,000 people in Cachar, Hojai and Karimganj districts. 60,500 people were provided with clean drinking water. We distributed 3160 hygiene kits, 13,868 ORS sachets, 2160 shelter kits, and 158,680 water purification tablets. Our mobile water filters were hugely appreciated not just by the bureaucracy but also the Assam Chief Minister Himanata Biswa Sarma.

Oxfam's legacy in humanitarian response not just been immediate relief but also a long term response and rehabilitation. We worked with women SHGs to set up honey, rice, and eco plates units; these families are prone to cyclones that hits Sunderbans almost every year. Women were also trained on chlorination, cleaning and repair of tube wells and hand pumps.

Our research has always played a role in shaping a narrative around inequality and discrimination. In 2022, the India Discrimination Report quantified the discrimination faced by women and marginalized groups in the labour market. Our findings showed that 'discrimination is the primary reason for the low labour force participation rate among women in India'.

In 2023, a few months later, our landmark Inequality report—'Survival of the Richest—The India Story'—shed light on alarming wealth disparities; since the start of the pandemic until November 2022, Indian billionaires' wealth increased by 121% while the bottom 50% of India's population owns only 3% of the country's wealth.

Despite the challenges and the resource constraints, our work showed our commitment to our mission and vision.

We have remained true to the commitment to our communities who have had immense faith in us for decades. And all this was possible only due to the unwavering support of all our donors, our employees, our volunteers and community mobilisers.

During 2022-23, our total income was Rs. 14.99 crore, as against Rs. 129.64 crore in 2021-22, reflecting a decrease of 88%.



CHAIRPERSON'S MESSAGE



I want to express my deepest gratitude to the staff and board and the unwavering support of our corporate partners, our individual donors and Oxfam International during this very tough year. I am immensely proud of the resilience demonstrated by everyone at Oxfam India in these trying times. Despite the adversity, we have persevered and moved forward.

During 2022-23, our total income was Rs. 14.99 crore, as against Rs. 129.64 crore in 2021-22, reflecting a decrease of 88%.

The year 2022-23 has been a period of massive transitions and challenges for Oxfam India. We were still reeling under the impact of the non-renewal of our FCRA licence in 2021 December, when our problems were further compounded when we were brought under the scrutiny of various government agencies. This meant a reduction in our operations across the country. We were concerned not just for communities that we have been serving for decades but also our staff but who have been fighting hard to remove poverty and inequality in India.

In 2022-23, we reached nearly 3.44 lakh people through our work with women farmers, survivors of domestic violence, and students in West Bengal, Bihar and Odisha and our humanitarian response during Assam floods. We received high praise for the mobile water filters, not just from the administration but also from the Chief Minister Mr Himanata Biswa Sarma.

Oxfam's legacy in humanitarian response not just been immediate relief but also a long term response and rehabilitation. We worked with women SHGs to set up honey, rice, and eco plates units in Sunderbans; these families are severely affected due to cyclones that hit every year. Women were also trained in chlorination, cleaning and repair of tube wells and hand pumps.

We are very proud to be able to enhance the income and livelihoods of nearly 10,000 women in the agriculture-dependent communities; we supported women with goat rearing, mushroom cultivation, poultry, small entrepreneurship and trainings in financial literacy to ensure that not only were the economically empowered but also had better agency on their finances. In addition, we have also used renewable energy to set up sustainable irrigation systems in both the flood prone and drought hit areas in Sitamarhi and Nalanda, respectively.

During the year, our volunteers and community mobilisers continued Mohalla Classes and enrolled in mainstream schools, 1081 children who were at the risk of dropping out. In several villages, schools and anganwadi centres were repaired and refurbished, toilets built, and classes upgraded to smart classes. Through six Women Support Centres in Odisha, we reached over 900 women with counselling and support.

Our research has always played a role in shaping a narrative around inequality and discrimination. In 2022, the India Discrimination Report quantified the discrimination faced by women and marginalized groups in the labour market. Our findings showed that 'discrimination is the primary reason for the low labour force participation rate among women in India'. In 2023, our landmark Inequality report, 'Survival of the Richest—The India Story' shed light on alarming wealth disparities; since the start of the pandemic until November 2022, Indian billionaires' wealth increased by 121% while the bottom 50% of India's population owns only 3% of the country's wealth.

Despite the challenges and the resource constraints, our work showed our commitment to our mission and vision. We have remained true to the commitment to our communities who have had immense faith in us for decades. And all this was possible only due to the unwavering support of all our donors, our employees, our volunteers and community mobilisers.

We reiterate our commitment to the removal of poverty and discrimination and to fight injustice as a law-abiding organisation.

In Solidarity



Shankar Venkateswaran

Chairperson

Oxfam India

CEO'S MESSAGE



2022-23 has been a period of significant transition and challenges for Oxfam India. While we were still grappling with the non renewal of our FCRA licence in 2021 December, our problems were further compounded when we found ourselves under the scrutiny of various government agencies. This necessitated a reduction in our operations across the country. We were now worried not just about our staff but also about the community that we have been working with for decade.

I want to express my deep pride in the resilience demonstrated by everyone at Oxfam India in these trying times. Despite the adversity, we have persevered and moved forward. During these tough times we have had the unwavering support of our corporate partners and our individual donors. And we can not thank them enough.

Through the year, we reached nearly 3.44 lakh people through our work with women farmers, survivors of domestic violence, and students in West Bengal, Bihar and Odisha and our humanitarian response during Assam floods. We are set up community water filters to provide clean drinking water to 9800 people in three disaster-prone districts in Odisha; this has helped reduce the incidence of water borne diseases post-disaster.

We are very proud to be able to enhance the income and livelihoods of farming-dependent communities not just through farming but also goat rearing, mushroom cultivation, poultry and small entrepreneurship. We also provided trainings in financial literacy to women to ensure that not only were the economically empowered but also had better emergency on their finances. In addition, we have also used renewable energy to set up sustainable irrigation systems in both the flood prone and drought hit areas in Sitamarhi and Nalanda, respectively.

During the financial year 22-23, our volunteers and community mobilisers continued Mohalla Classes and enrolled 1081 children in mainstream schools; these children were at the risk of dropping out and becoming out of school children. In several villages, schools and anganwadi centres were repaired and refurbished, toilets built, and classes upgraded to smart classes. Through six Women Support Centres in Odisha, we reached over 900 women with counselling and support.

During Assam floods, our attempts to provide clean drinking water particularly, through our mobile water filters received high praises from the Assam Chief Minister Himanata Biswa Sarma, as well. Oxfam's legacy in humanitarian response not just been immediate relief but also a long term response and rehabilitation. We worked with women SHGs to set up honey, rice, and eco plates units; these families are prone to cyclones that hits Sunderbans almost every year. Women were also trained on chlorination, cleaning and repair of tube wells and hand pumps.

We strongly believe that in order to make a project sustainable it is essential to link communities with government schemes and we have laid emphasis on the same in all our projects.

At Oxfam India we fight inequality to end discrimination and injustice and create a future where everyone has an equal opportunity to thrive and not just survive. Our research has always played a role in shaping a narrative around inequality and discrimination. In 2022, the India Discrimination Report quantified the discrimination faced by women and marginalized groups in the labour market. Our findings showed that 'discrimination is the primary reason for the low labour force participation rate among women in India'.

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In Solidarity



Pankaj Aanand

Interim Chief Executive Officer
Oxfam India

BUSINESS PREVIEW

- 72 YEARS OF OXFAM IN INDIA
- HUMANITARIAN RESPONSES
- DISASTER RISK REDUCTION
- GENDER JUSTICE
- ESSENTIAL SERVICES
- ECONOMIC JUSTICE

72 YEARS OF OXFAM IN INDIA



Oxfam is marking its 72nd year in India this year. In 1951, Oxfam Great Britain came to India during the Bihar famine to launch its first full scale humanitarian response in a developing country.

Over the past 71 years, Oxfam has supported civil society organisations across the length and breadth of the country. In 2008, all Oxfams working in India came together to form Oxfam India, a fully independent Indian organisation (with Indian staff and an Indian Board), which is a member of a global confederation of 21 Oxfams.

Oxfam India is a movement of people working to end discrimination and create a free and just society. We work to ensure that Adivasis, Dalits, Muslims, Women and Girls, and Informal Sector Workers have violence free lives with freedom to speak their mind, equal opportunities to realise their rights, and a discrimination free future. We research to find lasting solutions to end rising inequalities and exclusion of marginalised communities from getting decent jobs, quality free education and healthcare. We campaign with the public to demand policy changes from governments for creating a just and inclusive country as envisioned in the Indian Constitution. We mobilise support to save, protect and rebuild lives of the poorest of poor affected by crisis and humanitarian disasters.

OUR VALUES

Accountability: Our purpose driven, results focused approach means that we take responsibility for our actions and hold ourselves accountable. We believe that others should also be held accountable for their actions.

Empowerment: Everyone involved with Oxfam, from our staff and supporters to people living in poverty should feel that they can make change happen.

Inclusiveness: We are open to everyone and embrace diversity. We believe that everyone has a contribution to make, regardless of visible and invisible differences.

Feminist Principles: We aspire to be a feminist organisation, driven by these principles and striving to ensure they underpin our values, analysis, decision making, ways of working and internal culture. They drive our commitment to gender justice and women's rights through all our actions.



DEEPENING DEMOCRACY



HUMANITARIAN AND DISASTER RISK REDUCTION

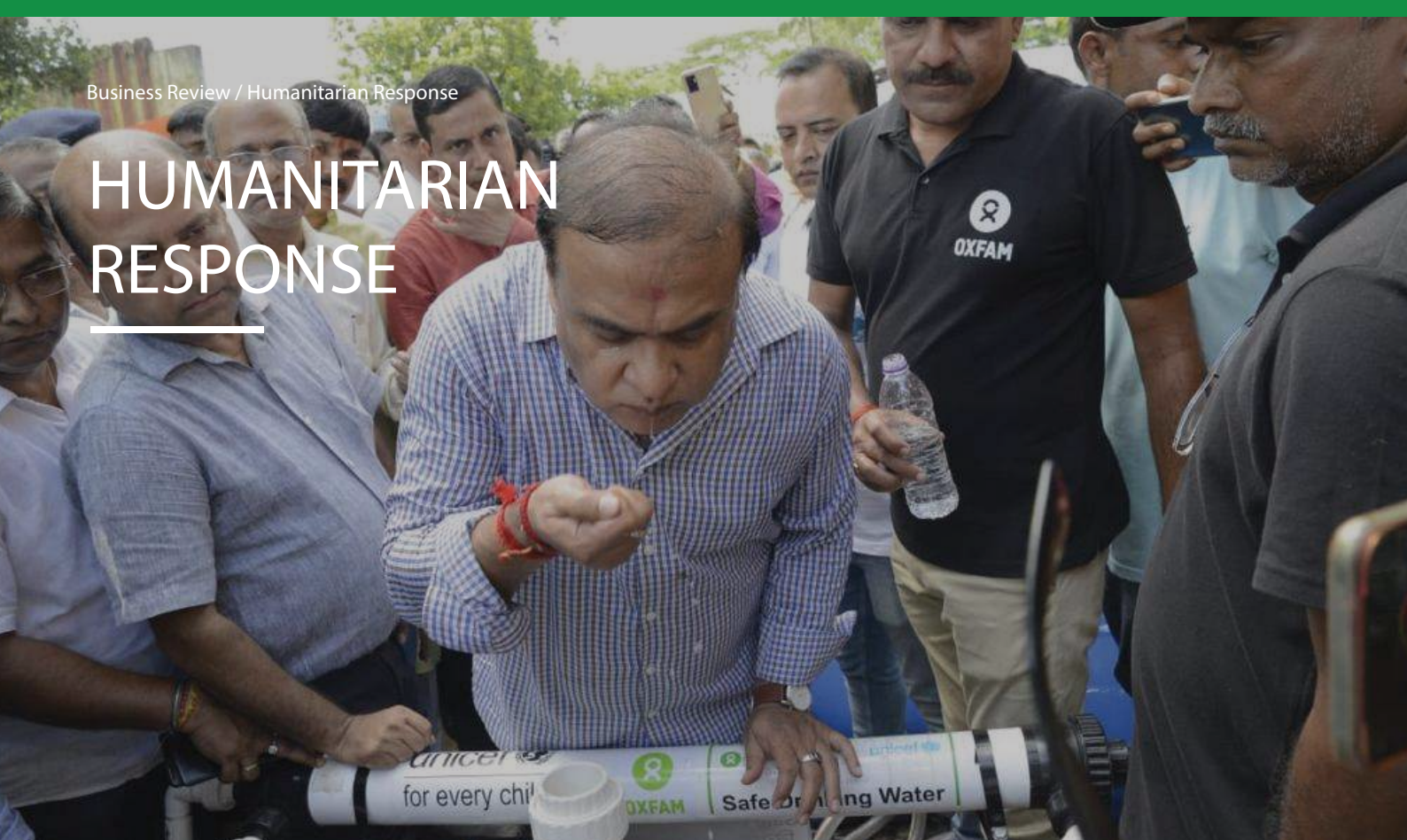


RESPONSIBLE BUSINESS



GENDER

HUMANITARIAN RESPONSE



For Shankari and others in Mahadevpur (Ward 3), a village in Cachar district in Assam, availability of clean drinking water was a huge concern once the flood water receded. The PHED was yet to supply water. Oxfam India set up the AP 700 water filter unit in their village. Shankari and her husband were trained to run the filter unit. Over 45 families received clean drinking water in her village. “We operate the machine twice in a day when people can collect water. We even sent the filter to Mahadevpur 2 for a few days as they were facing problems too. This water filter was very essential for us”.

The Assam floods killed hundreds and affected nearly 45 lakh people. For the four and a half months—May to September— that we were on the ground, we provided food, and safety, hygiene and shelter kits; built gender segregated toilets; set up water filter units; distributed water purification and ORS sachets; and conducted training on public health and menstrual health and hygiene. We reached 315,000 people in 3 districts—Cachar, Hojai and Karimganj districts.

We worked in close coordination with the District Commissioner (DC) offices, District Disaster Management Authority (DDMA), Public Health Engineering Department (PHED) and Inter Agency Group (IAG).

Oxfam India with the District Disaster Management Authority and UNICEF innovated boat-mounted water treatment units to provide life-saving water to the people in need within Silchar & its peripheral areas. We installed a AP700 water filter near our warehouse for almost 400 informal sector workers. The local police gave 20 litres of petrol to run the pump.

Assam's Chief Minister Himanta Biswa Sarma visited our response site on July 1. He was particularly keen to know about the water filter. The day before, state PHED minister Jayanata Malla Baruah and Cachar DC Keerthi Jalli had visited our site. The boat mounted water filter has been quite a success.

Here's a snapshot of our work:-

- 60,500 people provided with clean drinking water
- 6 AP700 water purification systems installed; 7335 families provided with 269800 litres of clean drinking water
- 50 water sources cleaned, chlorinated and sampled water testing done
- 6 drinking water ring wells rehabilitated with raised platforms and 4 hand pumps installed with raised platform and soak pits
- 3160 Hygiene Kits distributed
13,868 ORS sachets distributed
- 58,680 water purification tablets distributed
- 2160 Shelter Kits distributed
- 22 gender-segregated toilets built
- 100 Solar Lamps and 200 Dry Ration and Safety Kits distributed
- 22 PHED Department Engineers and 31 People from DDMA, Cachar trained in AP 700 Water Treatment System's Operation, Maintenance and Water Quality Testing; 50 women and girls trained in conducting water testing using field test kit in collaboration with PHED Department
- 70 people (men and women) trained in WASH in emergency and provided with 10 WASH tool kits; 10 WASH Groups formed and oriented on emergency WASH preparedness
- 200 hygiene promotion sessions organised in the communities to promote WASH. 1000 sanitary pads and soap distributed among women and adolescent girls; 10 schools and more than 2000 students covered under school WASH programme



DISASTER RISK REDUCTION



Sixty-year-old Sushila Sethi is elated. Forty years after coming to this sleepy village as a young bride she finally has access to clean drinking water. Her smiling eyes have delight, satisfaction, contentment, gratitude, sheer joy and a sense of empowerment.

Her extended family along with 48 others in Gamu village in Bari block of Jajpur in Odisha have lived through years of drinking water high in iron and other contaminants. This has not just affected their health but also caused a health-bill-sized dent in their already small household budgets. Iron contaminated water is the root of several water borne diseases.

Though Gamu received its 1785 litre Iron Removal Plant (IRP) in 2020, IRPs were already set up in 49 villages since 2018. Families are happy—now the water stored at home neither turns red nor does it have a foul smell.

Oxfam India and LivPure foundation first collaborated in September 2017 with objective of providing 'safe water' to highly flood and cyclone prone vulnerable areas of coastal Odisha. This was built on capacities created by the DRR programmes to demonstrate a resilient community water filtration system that integrated low cost technology solutions with strong participation of user communities.

These areas, apart from having high salinity problem, have acute problems of biological contamination in surface water and high iron contamination in relatively safer groundwater. The overall socio-economic condition of the population is very poor.

The partnership not just aimed at providing safe water but a system that is (a) resilient to provide safe water even during critical times including disasters, (b) affordable, and (c) a technology that is simple and adaptable enough to draw community's positive participation and ownership.

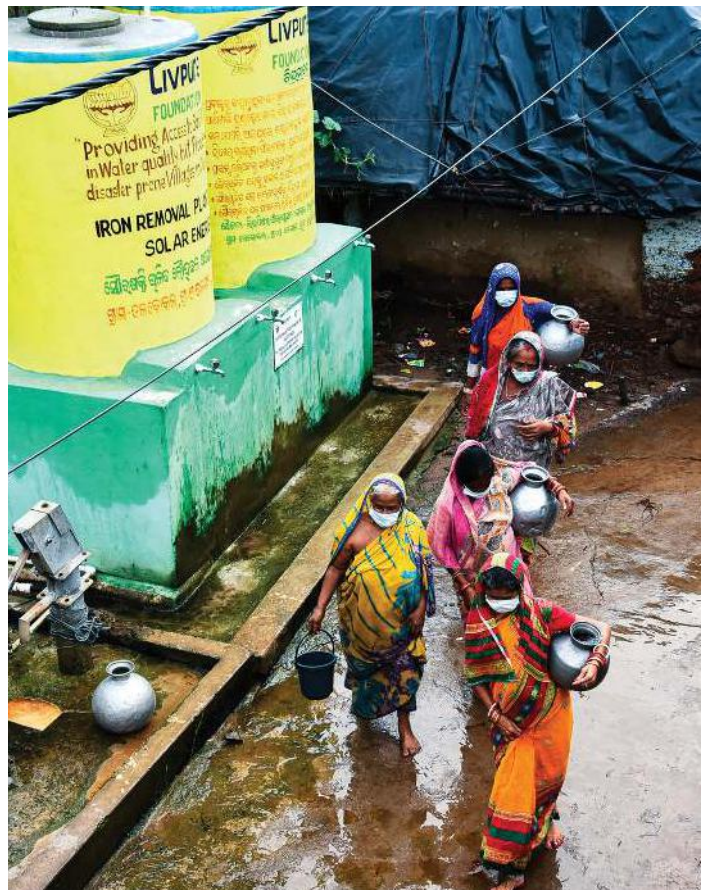
We created safe water infrastructure and system in 25 iron-affected villages in 3 districts—10 villages in Puri, 5 villages in Jagatsinghpur, and 10 villages in Jajpur. We have directly reached 1,739 households; an estimated 9,800 population have directly benefited from the 25 new IRPs (of which 23 are terrafil units and 2 are Sand Filtration Units).

The Operation and Maintenance (O&M) of these IRPs is completely in the hands of the community; to ensure this village level committee formations and WASH plans were developed in the 25 villages. They are collecting the user fees on regular basis & deposit it in their WASH committee bank accounts which is later used for all O&M purposes.

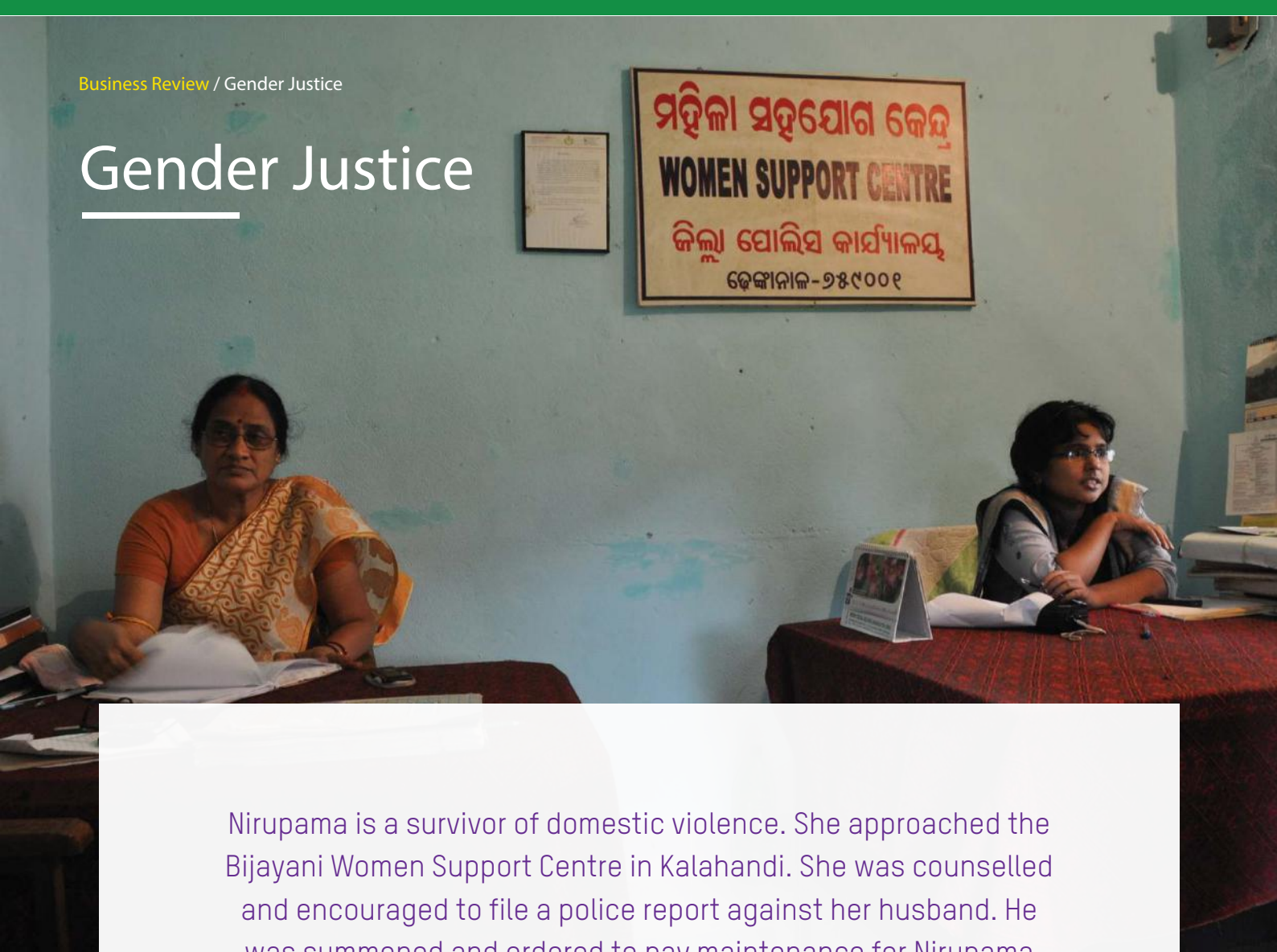
District level and block level consultations were held with PRI members. Water testing kits and WASH tool kits were handed over to the committees.

IMPACT:

- This has helped the most vulnerable communities become resilient and water-secure to different disasters.
- The WASH committees are now armed with skill and knowledge to construct community-based Iron Removal Plants, disinfect and maintain drinking water sources and use appropriate methods of water storage and handling.
- The project has ensured the transfer of technical solution to access good quality drinking water to neighbouring villages as well.
- Most importantly, reduce the risk of water borne diseases after any natural disaster.



Gender Justice



Nirupama is a survivor of domestic violence. She approached the Bijayani Women Support Centre in Kalahandi. She was counselled and encouraged to file a police report against her husband. He was summoned and ordered to pay maintenance for Nirupama and her children. When he stopped paying after two months, the counsellors at the Centre referred her to the Women's Commission. The Commission assisted her in submitting a petition to the family court so that she could seek the maintenance that she was entitled to. She now receives Rs 7,000 per month. Nirupama was finally able to get out of an abusive relationship.

In 2022-23, about 1000 women received support through six such Women Support Centres in Odisha.

Essential Services



Shanu from Haswa Bazaar (Fatehpur, Uttar Pradesh) had never been to school. Instead, the 11-year-old worked at his uncle's samosa shop. In fact, no child from his village had been to school. Oxfam India then set up a Mohalla Class in Haswa Bazaar and community mobilisers counselled parents to send their children to school. Just a couple of months in the Mohalla Class and children could draw, read, write, and recite alphabets and multiplication tables. Shanu, who couldn't draw a straight line, is now enrolled in class 5 at Haswa-I Composite Vidyalaya.

Through the Mohalla Classes, Oxfam India ensured that nearly 1200 children did not end up as school dropouts. We enrolled 1081 children in schools once they reopened after the pandemic.

Economic Justice



सब खूबी में सबसे बड़का खूबी है की इससे मेहनत कम पड़ता है – दवाई, खाद, पानी सब मशीन से पट जाता है।”(The best thing about this system is that it reduces our effort in applying medicines, fertilisers, and water. The machine does everything)— says Sujanti Devi, the proud owner of the sprinkler irrigation unit set up in her field.

Sujanti and Vinod Kumar are farmers from Amar village in Harnaut Block in Bihar’s Nalanda District. They, like many other farmers, faced challenges in irrigating their crops using the flood irrigation method. It eventually led to ruining crops due to uneven distribution of water. The sprinkler irrigation system has significantly improved their crop yield and led to an improvement in their livelihood.

Through Project Utthan—an Oxfam India-HDFC Bank CSR project—a sprinkler irrigation system was installed in Sujanti’s field with support from the government’s irrigation subsidy scheme.

The sprinkler system is an advanced, sustainable means of irrigation that sprinkles water from the top, evenly distributing it so that each plant/sapling can get an equal amount of water. This saves water and reduces the farmers’ costs on electricity. Since the system also does ‘fertigation’—which is the application of fertiliser through the irrigation source— it saves the farmers’ time and effort.

Holistic Rural Development Project (HRDP), an Oxfam India-HDFC Bank project, also known as Project Utthan emphasised on employment, education, health, natural resource management, and financial literacy.

The project reached out to all households in these villages and worked with women (marginal, small, and landless farmers) through sustainable livelihood initiatives.

The project was implemented in 30 villages in Bihar's Nalanda and Sitamarhi district and 17 villages in Odisha's Kalahandi district. While the Nalanda project started in 2020, the Sitamarhi and Kalahandi projects began in 2021. By FY 2022-23, the project was well established and showed positive results.

Oxfam India reached 6988 women and helped income generation through mushroom farming, processing units, Oil pressing units, goat rearing, farmer field schools, solar based irrigation systems and by setting up tailoring units and shops.

This immensely helped women, especially after COVID, when families lost their sole breadwinners and were struggling to find a source of income to sustain themselves.

In addition, school and anganwadi centre repairs and refurbishments were carried out in these villages to ensure that children have basic facilities. Through school renovation amenities like drinking water stations, safe and gender-segregated toilet with running water through overhead tank with submersibles were either constructed or repaired; the schools received fresh coat of paint and they were adorned with Information Education and Communication (IEC) material. The schools have also been provided with a Smart Class and library. Regular meetings and health camps with women and adolescent girls were organised in the villages, especially in Bihar.

Here's a snapshot of our work under Project Utthan:

KALAHANDI (ODISHA) 2022-23

- 50 farmer producer groups were formed comprising 525 women members; they were provided input support of bio manure/pesticides, plastic crates, plough, and sickle
- Poultry birds (desi) were distributed to six new groups in three project villages among 60 landless farmers
- 16 irrigation unit system were distributed among 85 women farmers in five project village for better irrigation management. These units helped farmer families with production, productivity and profit enhancement, thus improving their livelihood
- Four new anganwadi and four new smart school were equipped with with WASH, BALA (Building As Learning Aid) and Water filter for safe drinking; 491 students (246 boys, 245 girls) benefitted from this
- Eight spices processing unit and one dal processing unit were installed towards enterprise development in HRDP. These units comprised paddy processing unit, pulveriser, weighing machine, machine implements. These units run by 80 members generated an income of Rs 41232 in this FY

- Five solar-powered Water Filter (Fluoride removal) was established in five project villages; water users group were formed for O&M. The water filters will benefit 365 households; they have collected Rs 7650 in their accounts to ensure the sustainable functioning of the solar units
- Collaboration with ATMA, Horticulture and Veterinary Department for conducting training on mushroom cultivation, agriculture, goatery, and poultry; 1630 women farmers have benefitted from this project
- Maa Kaliganga Farmers Producers Company Ltd has registered as a Farmer Producer Company with share capital deposit of Rs 425,000
- Four new anganwadi and four new smart school were equipped with with WASH, BALA (Building As Learning Aid) and Water filter for safe drinking; this was beneficial to 491 students (246 boys,245 girls)Establishment of four units of solar based group irrigation system



SITAMARHI (BIHAR) 2022-23

- Installed 120 solar street lights benefitting 1800 families
- Four units of solar-based group irrigation systems were installed in the project villages; Up to 20% cost of cultivation has been reduced because of the solar irrigation system. These units covered 100 acres of land through solar operated pump and underground pipeline
- Set up eight small farm tool bank along with the Village Development Committee; this initially was accessible to around 210 farmers. It has been noted that cost of cultivation decreased by 20% due to the availability of the tools in these tool banks
- Developed two Farmer Field Schools benefitting over 200 farmers
- Promoted intensive vegetable cultivation with 600 marginalised women farmers in two different seasons
- Promoted improved cereal/oilseed crop cultivation in two different seasons with nearly 600 marginalised farmers and covering over 240 acres of land
- Promotion of backyard kitchen gardening with 400 Households
- Support to 60 most marginalised women entrepreneur to scale up/revive business and trade
- Two bangle manufacturing units set up with 26 members
- Supported the setting up of two women-led mushroom enterprise comprising 30 members. Till date around 550 kg of oyster mushroom, worth Rs 55000, have been sold from both units
- Women farmers were trained on improved agricultural practices
- Developed four smart schools with smart class facilities benefitting 1400 students
- Upgraded two Anganwadi Centres as joyful learning centres for 80 children
- Ensured the proper functioning of 15 Village Development Committees with over 200 members
- Orientation of members of School Management Committee
- Health and hygiene training with women and adolescent girls; 30 trainings were organised in 15 villages covering around 1000 adolescent girls and women



NALANDA (BIHAR) 2022-23

- Three solar-based group irrigation system set up in 3 villages; it covers 180 farmers and 75-80 acre of lands with low cost irrigation
- 65 solar street lights installed to reduce carbon footprint and provide safety and security
- 60 Vermicompost units for organic manure production were set up to reduce the dependency of farmers on chemical fertilisers
- 31 sprinkler irrigation systems installed with support from the district Horticulture Department. Under this intervention, the community leveraged the benefit of PMKVY (Pradhan Mantri Krishi Vikas Yojna scheme); amount received through government irrigation schemes was to the tune of Rs 14,00,703
- 61 farmers were trained in Integrated Nutrient Management in collaboration with ATMA (Agricultural Technology Management Agency) Bihar Sharif at ATMA Training Hall and Center of Excellence for Vegetable (COE)
- 392 farmers were trained in organic farming in collaboration with ATMA (Agricultural Technology Management Agency), KVK (Krishi Vigyan Kendra) and COE for improved farming and organic farming
- 477 farmers have been supported with high yielding variety seeds and other inputs like organic manure for the chemical-free vegetable farming
- Under the improved cereals and oilseed production, 450 farmers supported with improved mustard seeds, paddy, wheat and organic manure. Farmers were given training in climate resilient practices for better production and productivity
- 105 women/men members of our enterprises were trained on book keeping and maintenance of records
- Women-based group enterprises on oil production and processing were developed in three villages. The members of the community are getting mustard pressed at a nominal price. The HRDP also provided support to establish the backward and forward linkages with farmers who supported with supplying mustard seeds to the enterprise
- Regular meetings of School Management Committee (SMC) members & school representatives on the issue of proper functioning of SMC & child club. 657 participants including SMC Members and children participated in these events
- Four middle schools have been converted to Smart Schools; school renovations have been carried out and library, Smart Class, drinking water stalls and gender-segregated toilets. 1710 students (830 Boys and 880 girls) have benefited and this has helped increase child retention, attendance, health, creativity and learning level as well

- 2057 students have attended student awareness sessions
- Organised health camp for 1377 adolescent & women providing basic tests and diagnosis such as sugar, haemoglobin, and thyroid. Senior doctors from PHCs have provided their consultancy during these camps. The government department also supported with medicines
- 2978 women and adolescent girls were trained on the Menstrual health & Hygiene issues in 15 villages by trainers from various health organisation/institutions
- Health & Hygiene kit to 690 adolescent girls were distributed; medicines like IFA, Calcium & Multivitamin were provided
- 270 VDC members met regularly during the year



Oxfam India partnered with Women Organisation for Rural Development (WORD) & Prastutee with support from Sita Devi Malhotra Charitable (SDMC) Trust to double the income of 2000 very poor, mostly tribal, farming and wage-earning households of 40 villages in Semiliguda and Pottangi blocks of Koraput district.

KORAPUT (BIHAR) 2022-23

- Over 1750 women farmers are trained in first two years. More than 1500 members are trained in the second year only. **Demonstration units** play a crucial role in enabling the members by providing hands on experience on what the members received in the trainings and on-site technical support. While two demonstration units were established in the first year, four units were set up in year two. It is also working as a seed production unit for the seed bank. More than 800 members have visited the demonstration units which have helped evolve a climate smart cropping model.
- The project received support from several mainstream organisations for capacity-building programmes. Krishi Vigyan Kendra conducted two one-day training programs in two villages of Semiliguda while High Altitude Research Station (HARS) conducted a one-day training programme in Pottangi. A 10 days training programme was sponsored by SBIRSETI in Pukali, Pottangi.
- 394 members from the project villages participated in the **entrepreneurship training programmes** this year.



- The best brinjal grafting is being done by the members which is done for the first time in South Odisha.
- 184 treadle pumps were procured against the plan for 200 treadle pumps. With due approval solar power pump sets were decided to be procured instead of treadle pumps in the 2nd year. Up medium land of about 60 acres is being irrigated through the treadle pump sets.
- Apart from the treadle pumps, the community institutions with support from the project team could ensure installation of four new LI points ensuring irrigation of about 60 acres for 50 farmers in four villages. Besides, seven open wells with solar pump sets are installed ensuring irrigation of about 15 acres of more than 30 members.

- 40 groups have received input support and provided the same based on the members' need and demand. Mainly the money is used for purchasing quality seeds as a collective action.
- The area under vegetable and ginger cultivation increased from 1660 acres to more than 2000 acres; productivity has increased and our interventions in marketing has created a healthy competition and ensured fair price for the produce resulting in increase in income from Rs 18000 (before the start of the project) to Rs 39000 in the end of the second year.
- 200 institutional leaders are spread across 40 villages and 290 second line leaders are identified and being oriented to support the leaders. 385 members received trainings for leadership development.
- 20 groups each, in Pottangi and Semiliguda, created leaders at all levels—from grassroots to the apex body. **Dhartani Women Farmers Producers Company Limited** and **Dakrighati Mahila Agro Producer Company Limited** are formed in Semiliguda and Pottangi respectively. All board members of both the WFPOs are regularly oriented about the FPO management. Now more than **300 shareholders** have deposited share capital of more than Rs 300,000.
- Over 1000 members visited the Market Facilitation Centres (MFCs) this year. **A three-way strategy of a) retailing in major townships, b) external market linkage by collective approach of raw and processed produce, and c) approaching large institutions** is being adopted for pilot marketing.

As a result, we could successfully initiate direct selling of sweet potatoes to the industries, food processing at local level and marketing of processed food products.

- Kisan variety of sweet potato was sold to larger market during Diwali when they have the highest demand while Bhu Krishna variety was linked with MATI Farms, Cuttack. Being new to the local market and less sweetness, it was difficult to sell Bhu Krishna variety in the local market. Anticipating the situation, we have sent our product from the nursery as a pilot to MATI Farm, Cuttack which was appreciated by them. This year also we have strengthened the link further. The issue was the cost of transportation. To minimise this, we have informed all farmers growing the Bhu Krishna variety to inform us before harvest so that it can be transported collectively; about five tons of Bhu Krishna sweet Potato could be supplied by train.
- Due to the efforts of collective marketing over **100 farmers** of three villages sold about **1500 quintals** of sweet potato **@1100 rupees per quintal (Rs 16,50,000)** when the price was Rs 800-Rs 900 per quintal in the local market. This process helped 25 farmers from another village to sell about 240 quintals sweet potato with an additional amount of 36000 rupees.



- ICAR-CTCRI trained the members on food processing. We sold sweet potato chips at the silver jubilee of Parab festival in Koraput. Ginger slicing and drying was tried for the first time in Pottangi block. This helped farmers get Rs 3000 per quintal for small size ginger.
- NABARD has come up with financial support to establish a set of machineries in Pottangi with technical support from the Central Tuber Crops Research Institute (CTCRI), a constituent of Indian Council of Agricultural Research (ICAR) dedicated solely to the research of tropical tuber crops.
- Major collaboration have happened in mobilising funds from sources like MGNREGS for asset creation, Krushak Odisha Panjikaran and WSHG-Bank linkage for agriculture. In WSHG-Bank linkage, 164 members from 17 groups mobilised Rs 18.8 lakhs loan for agriculture purpose from various banks. Apart from that 14 members have received Rs 66000 revolving fund support while 24 members from Cluster Investment Fund (CIF) support for agriculture purpose. More than 1200 members are enrolled through Krushak Odisha Panjikaran portal

Parab, Koraput is a state level tribal festival organised by district administration every year with a foot-fall of more than one lakh people from Odisha and other states. All line departments, agencies from development sector, people institutions and market players participate in this mega event. It provides a platform for boosting the rural business sector as many producer groups, FPOs get a chance to promote their product here. At the same time, it provides space for learning to the remote rural population about the latest developments in all the sectors.

The silver jubilee celebration of Parab was celebrated from 17 December, 2022 to 21 December 2022. We demonstrated the following things in the festival:-

- A miniature of our model of low-cost and climate-smart multilayer farming in Koraput native strip cultivation style was demonstrated highlighting the organic and improved agronomic practices learned by the members
- Demonstrated all available native vegetables, ginger, turmeric, and millet seeds as our seed bank
- Live display of organic manures and pesticides, grafted brinjal, etc.
- As a part of MFC and FPO preparation, display and selling of value-added and processed food items like ginger paste, dry ginger and its powder, sweet potato and potato snacks, etc. were done

Farmers, WSHG members, AGM NABARD, representatives from the Agriculture and Horticulture departments, KVK, and many students visited our stall. Visitors appreciated the display of processed food like sweet potato chips (especially purple colour Bhu-Krishna variety) dried vegetables, grafted brinjal prepared by the members, and varieties of native seeds from our seed bank. While the older generation was happy to see, the younger generation was surprised to come across species— like elephant trunk, lablab—on the verge of extinction. The visitors appreciated our experiments with brinjal grafting; several purchased native seeds for their kitchen gardens. There was a great demand for seedlings, particularly papaya and drumstick.

The biggest attraction was a live demonstration of a 1/4-acre or 25-cent model. A number of farmers expressed interest to visit our farms and sought assistance to set up similar models in their villages.



MANAGEMENT & GOVERNANCE

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MANAGEMENT & GOVERNANCE

OXFAM INDIA BOARD

At the core of Oxfam India’s governance practices, is the Oxfam India Board, which ensures that the objectives of the organisation are met. It facilitates and exercises due diligence on how the management serves and protects long-term interests of stakeholders, at the same time, ensuring the highest standards of governance. The Board comprises of non-executive Directors and is supported by three sub-committees, namely, the Finance and Audit Committee, the Nominations Committee and the Fundraising Committee.

RESPONSIBILITIES OF THE BOARD

1. Oversee policy formulation, strategic thinking, management supervision and accountability to supporters, donors, staff and those affected by its work.
2. Ensure that the views and concerns of key stakeholders are heard and addressed through efficient mechanisms and processes.

3. Provide strategic leadership to develop strategies, manage proposals and challenge assumptions.
4. Recruit, encourage and support the CEO, while monitoring and evaluating his/her performance.
5. Determine the organisation’s mission, purpose, strategic direction and policies.
6. Steer the organisation to enable it to maintain a high level of accountability and transparency.

BOARD MEETING DATES AND AGENDA

Dates for the Board meetings are decided in advance. The Chief Executive Officer, after consulting other Directors, drafts the agenda for each meeting and prior to its finalisation, circulates it to all members. The Board meets a minimum of four times in a calendar year. No business is transacted at any meeting, unless a quorum exists. All statutory business is carried out in the Annual General Meeting which is held within six months of the close of the financial year.

| S.No. | Name | Jun-22 | SEPT-22 | Dec-22 | March-23 |
|-------|---|--------|---------|--------|----------|
| 1 | Shankar Venkateswaran, Chair of the Board | P | P | P | P |
| 2 | Anup Khosla, Board Member | P | P | P | P |
| 3 | Tanweer Fazal, Board Member | P | P | P | P |
| 4 | Gagan Sethi, Board Member | P | P | P | P |
| 5 | Dipa Sinha, Board Member | A | P | A | P |
| 6 | Ashraf Patel, Board Member | A | P | P | P |
| 7 | Arjun Jayadev, Board Member | A | P | P | P |
| 8 | Jenny Llang | A | p | p | A |

OUR LEADERSHIP: BOARD MEMBERS



**SHANKAR
VENKATESWARAN**
Chairperson

Shankar Venkateswaran is a part of the founding team of ECube Investment Advisors that is setting up a fund to invest in publicly listed companies and help them improve their sustainability/ESG performance. He also advises companies and NGOs on matters relating to corporate sustainability and sustainable development. His last full-time position was as the chief of Tata Sustainability Group (TSG) which was tasked with providing guidance, thought leadership and support on sustainability and corporate responsibility matters of the \$ 100 billion Tata group of companies.

Prior to this, he spent around 15 years in social development with the international NGO, ActionAid and the American India Foundation (which he helped establish in India and served as its first Executive Director – India). While at ActionAid, he also set up Partners in Change, a non-profit that pioneered corporate sustainability and CSR advisory services in India.

Shankar is an engineer and an MBA, and is committed to working with young people to increase their understanding and practice of the role of business in society. He is an amateur stage actor, an enthusiastic weekend tennis player and dabbles in writing.



ANUP SINGH KHOSLA
Board Member

Anup Khosla was the Chief Financial Officer of HelpAge India from May 2003 to March 2012 and thereafter Financial Advisor till his retirement. Since then he has consulted with NASSCOM Foundation as their Financial Advisor and Mobile Creches to review their Accounting processes. He is currently a member of Mobile Creches' General Body, Honorary Secretary of the Society and member of the Finance and Audit Committee. Prior to joining HelpAge India he was in the corporate world for 28 years. He started his career in the U.K. and worked with Hoover Limited and Esso Petroleum Co, Limited for 11 years. He has worked in India as Corporate Finance Manager of Ranbaxy Laboratories and Group Executive Vice President of Montari Industries. He also worked as General Manager Finance with Suhail and Saud Bahwan, before moving on to Sri Lanka as Group Financial Controller of the Maharaja Organisation. He worked as Group Chief Financial Officer of the Chaddha Group, prior to switching to the NGO sector with HelpAge India. He is a MBA and Chartered Accountant from the U.K. as well as an Indian Chartered Accountant.



TANWEER FAZAL
Board Member

Tanweer Fazal is professor of sociology at the University of Hyderabad. Earlier he taught at the Centre for the Study of Social Systems, Jawaharlal Nehru University, New Delhi (2014-2020) and at Nelson Mandela Centre for Peace and Conflict Resolution, Jamia Millia Islamia, New Delhi (2006-2014). His interests lie in the history and theory of nationalism, minority studies and the study of state practices and collective violence. His research has a strong element of public policy orientation that involves rigorous analysis of existing policy instruments while suggesting new modes of interventions. He has been a Research Consultant with Prime Minister's High Level Committee (Sachar Committee, 2006) wherein he worked specifically on status stratification with particular reference to the OBCs among the Muslims of India. Fazal has been Associate Fellow (Hony.) at the Delhi Policy Group, Member of the International Editorial Advisory Board of the journal, South Asian History and Culture (Routledge, UK); and was an Ex-officio Member of the Planning Commission's Working Group on Empowerment of Minorities for the 11th Five Year Plan.

He is the author of *The Minority Conundrum: Living in Majoritarian Times* (ed.) (Penguin, 2020), *Nation-state' and Minority Rights in India: Comparative Perspectives on Muslim and Sikh Identities* (Routledge, 2015) and *Minority Nationalisms in South Asia* (ed.) (Routledge 2012). His forthcoming book is tentatively titled 'Muslims, Law and Violence: Reflections on the Practices of the State' (Three Essays).



GAGAN SETHI
Board Member

Gagan Sethi has 30 years of experience in organizational development, capacity building and advocacy at local, national and international levels in diverse cultural settings in Asia. He is a recognised leader in policy formulation, facilitating development projects and advocate for minority rights. Previously he has been Co-chair of Consultative group set up by the Planning Commission of India to draft Voluntary agency policy. He was also co-opted as member of assessment and monitoring authority set up under the Planning Commission of India, was a Mission member with EDI to the Government of Mauritius to help draft the Volag policy. He is the founder of ten development organisations working on areas of human and institutional development, access to legal justice, women empowerment, conflict management, minority and dalit rights as well as youth employment and education. He is an experienced international trainer and consultant in organizational development, planning and review to several international and national funding agencies, think tanks and development projects for over 20 years. Some of his clients have included GTZ, Swiss Development Co-operation, Christian Aid, Ford Foundation, Misereor, IGSSS, Swiss Aid in India.



DIPA SINHA
Board Member

Dipa Sinha is an Assistant Professor at the School of Liberal Studies, Ambedkar University Delhi (AUD). Before joining AUD, she worked with the Office of Commissioners to the Supreme Court, Centre for Equity Studies and Public Health Research Network, and is actively involved with the Right to Food Campaign.

Dipa has done her MA in Economics from JNU, MSc in Development Studies from School of Oriental and African Studies (SOAS), London and PhD from Jawaharlal Nehru University, New Delhi. She has worked on issues related to food rights, nutrition and public health.

Dipa was a member of the Project Team for the report on Nutrition and Food Systems (Committee on World Food Security, FAO). Apart from being an adviser to various organisations working on Right to Food and Nutrition, Dipa is a Member of the Governing Board of State Health Resource Centre (SHRC) in Chhattisgarh. She is also a member of the Governing Board of Public Health Resource Society in Delhi.

Dipa's articles on social justice issues appear regularly in the Indian media.



ASHRAF PATEL
Board Member

After graduating in Physics from Delhi University, Ashraf completed her post-graduation in PM and IR from XLRI, Jamshedpur and worked as an HR professional in the corporate sector before becoming the co-founder and CEO of Pravah in 1993.

She subsequently co-founded ComMutiny–The Youth Collective. Both organisations have significantly shaped the youth work field in the country by leading from the front and developing world class designs and high impact interventions including the 5th Space Framework.

An Ashoka Fellow and among the finalists of the Jubilant Schwab Award (SE0Y- 2016), she was also awarded distinguished Alumni XLRI 2015. She is currently working on a mission to develop an eco-system of multi-sectoral institutions called the Varta Leap Coalition, which is working to promote the vision of 'Every Youth a Jagrik and Every Space Nurturing Jagriks' to build the narrative of youth leadership based on values of justice, equality, liberty and fraternity at scale.

As a passionate advocate, she has been part of policy making as a member of Boards and steering committees of a number of organisations and collectives at National and International levels.

She is the co-author of 'Ocean In A Drop – Inside Out Youth Leadership' (Sage 2013) and was part of anchoring an Asia-wide research as part of the International Baseline Study of Youth Work in the Commonwealth.



ARJUN JAYADEV
Board Member

Arjun Jayadev is a Professor of Economics at the School of Arts and Sciences at Azim Premji University (APU), Bangalore. He is also the Director of the Research Centre there. He has also worked as an Associate Professor of Economics at University of Massachusetts (UMass), Boston, USA (2005-2017), as a Fellow at Roosevelt Institute, New York, USA (2009-2011), and as the visiting research Fellow at the Columbia University Committee on Global Thought, New York, USA (2007-2009). His research interests are economics and development, with focus across multiple areas such as, macroeconomics (especially issues of debt, balance sheets, the political economy of finance and central banking and macroeconomic policy choices), income distribution and inequality (classical approaches to distribution, and group based inequalities), intellectual property, and the economics of power. Arjun is also the co-editor of 'The Journal of Globalization and Development' since 2013 and works closely as a consultant with Institute of New Economic Thinking, New York, USA. He has been awarded the Solomon Barkin Award for Excellence in Research (UMass Amherst, 2003), the inaugural John Kenneth Galbraith Award for Excellence in Research from the UMass Amherst's Department of Economics (2005). He also won the IEDRA ExIm Bank Award for Best Dissertation (2008).



JENNIFER LIANG
Board Member

Jennifer aka Jenny has been working in the northeast region of India for almost 25 years since she completed her Masters in Social Work from Tata Institute of Social Sciences, Mumbai. In the year 2000, Jenny co-founded the ant, an NGO working for rural development and for the next two decades lived and worked in Chirang District of Bodoland in Assam. She headed the ant for 10 years and is currently involved in IDeA, an initiative of the ant to strengthen the voluntary sector in Northeast India. Now based in Guwahati, Jenny best enjoys her role in creating and facilitating lively training programmes and de-stresses by designing easy-to-use communication materials.

Jenny has been a Chevening Gurukul Scholar (2013, London School of Economics) and her thesis then studied women's political participation in local governance in the U.K. Jennifer has co-authored a book "Health Inequities in Conflict-affected Areas: Armed Violence, Survival and Post-Conflict Recovery in the Indo-Bhutan Borderlands" which was published by Springer-Nature, Singapore in March 2021.

OUR LEADERSHIP: SENIOR LEADERSHIP TEAM



AMITABH BEHAR
Chief Executive Officer

Amitabh is a civil society leader and former Executive Director of National Foundation for India. He is recognised for his work on governance accountability, social and economic equality, and citizen participation. He is one of the leading experts of people-centred advocacy and chairs organisational boards of Navsarjan and Yuva NGO. He is the vice board chair of CIVICUS and also sits on the board of other organisations like Centre for Budget and Governance Accountability, Mobile Crèche, VANI, Global Fund for Community Foundation.



SATYA PRAKASH
Director Operations

Satya Prakash has 28 plus years of experience of which 16 years have been in the development sector, with organisations such as VHAI, CARE India, CHF, ACCESS and BREAKTHROUGH. He led a large team which managed systems and procedures, putting in place policies to ensure a smooth and effective working environment. He comes with a degree in Chartered Accountancy and has vast experience of working in ERP packages.



PANKAJ ANAND
Director - Programme & Advocacy

Pankaj is a professional with over two decades of rich, relevant and varied experience in programme management, evidence-based advocacy, knowledge management, development communication and resource mobilisation in India and South Asia. He has worked on a wide canvas of issues including Public Health, Gender, Citizen Action, Governance, Sustainable Development and the issues of Farmers and Adivasis. Pankaj has looked at all issues within a rights-based framework.



TEJAS PATEL
Deputy Director - Public Engagement

Tejas is a communication professional with extensive experience of over 17 years in leading media houses as well as international human rights organization Amnesty International. A core member of the Oxfam Senior Leadership Team, Tejas works on creating compelling strategies to engage the public on Oxfam India's public campaigns and work on the ground.

Operations

The year 2022-2023 was very challenging for us as an organisation. In spite of this, we ensured that we did our best so that every employee gets the maximum support whenever required.

Oxfam India ensured timely renewal of both Group Medical Insurance and Group Accidental Insurance for its staff in order to be prepared for any unforeseen medical events for either the employee or their immediate family members.

Understanding the need to keep our invaluable staff motivated, we presented them with the Long Service Award on completion of five/10/15/20 years in the organisation.

In 2022-2023, the total number of new joiners were 37 and total number of those who resigned was 162. At Oxfam India, during FY-22-23 our gender-ratio stood at 38% women and 62% men.

Key Facts and Figures

STAFF MOVEMENT IN 2022-23

| STAFF MOVEMENT FY 2022-23 | TOTAL |
|---------------------------|------------|
| New Joining | 37 |
| Staff Exit | 162 |

STAFF EXIT NUMBERS in 2022-23

| DEPARTMENT | NUMBERS |
|------------------------------|------------|
| Operations | 11 |
| Policy, Research & Campaigns | 12 |
| Programmes and Advocacy | 111 |
| Public Engagement | 28 |
| TOTAL | 162 |

Operations

GENDER ANALYSIS

| AS ON MARCH 31 | TOTAL STAFF | MALE | FEMALE | OTHER GENDER |
|----------------|-------------|------------|------------|----------------|
| 2023 | 112 | 62% | 38% | NO DATA |
| 2022 | 242 | 45% | 55% | NO DATA |
| 2021 | 143 | 51% | 49% | NO DATA |

a) Department-wise

| DEPARTMENT | TOTAL STAFF | MALE | FEMALE | OTHER GENDER |
|------------------------------|-------------|----------|----------|----------------|
| Management (CEO) | 1 | 1 (100%) | (0%) | NO DATA |
| Operations | 10 | 7 (70%) | 3 (30%) | NO DATA |
| Policy, Research & Campaigns | 3 | 1 (33%) | 2 (67%) | NO DATA |
| Programmes and Advocacy | 62 | 46 (74%) | 16 (26%) | NO DATA |
| Public Engagement | 36 | 14 (39%) | 22 (61%) | NO DATA |

b) Location-wise

| LOCATION | TOTAL STAFF | MALE | FEMALE | OTHER GENDER |
|--------------|-------------|----------|----------|----------------|
| Bihar | 29 | 24 (83%) | 5 (17%) | NO DATA |
| Chhattisgarh | 1 | 0 (0%) | 1 (100%) | NO DATA |
| Delhi | 27 | 19 (70%) | 8 (30%) | NO DATA |
| Karnataka | 22 | 4 (18%) | 18 (82%) | NO DATA |
| Maharashtra | 3 | 1 (33%) | 2 (67%) | NO DATA |
| Odisha | 18 | 14 (78%) | 4 (22%) | NO DATA |
| West Bengal | 12 | 7 (58%) | 5 (42%) | NO DATA |

FINANCIAL STATEMENTS

- INDEPENDENT AUDITORS' REPORT
- ANNEXURE A TO INDEPENDENT AUDITORS' REPORT
- FINANCIAL STATEMENTS AND NOTES

THAKUR, VAIDYANATH AIYAR & CO.
Chartered Accountants
New Delhi, Mumbai, Kolkata, Chennai,
Patna and Chandigarh

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INDEPENDENT AUDITORS' REPORT

To,
The Members of OXFAM INDIA
(A Section 25 Company registered as "Not for Profit" Organisation under the Companies Act, 1956 (corresponding to Section 8 of the Companies Act, 2013).

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31st MARCH, 2023

1. Opinion

We have audited the accompanying financial statements of **OXFAM INDIA** ("the Company"), which comprise of the Balance Sheet as at 31st March 2023, the Statement of Income and Expenditure and Cash Flow Statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the Act) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of Balance Sheet, of the state of affairs of the Company as at 31st March, 2023;
- (b) In the case of Statement of Income and Expenditure, of the deficit for the year ended on 31st March, 2023;
- (c) In the case of the Cash Flow Statement, its cash flows for the year ended on 31st March, 2023.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance



with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Emphasis of Matter

We draw your attention to the background notes to the financial statements and note no. 34 regarding writ petition, Oxfam India v. Union of India, W.P. (C.) 15413/2022, filed with Hon'ble Delhi High Court on 5th November 2022 seeking directions to the MHA to pass a Speaking Order with respect to the refusal of renewal application of FCRA filed by Oxfam India. The next date of hearing before the Hon'ble Delhi High Court is 17th October 2023.

Further to this refusal/restriction along with handing over the matter to CBI by MHA citing FCRA violations for investigation; and also, issuance of Show Cause Notice by Principal Commissioner of Income Tax for cancellation of registration u/s 12AB of The Income Tax Act, 1961, which are stated to be in the process (refer note no. 35 and 36), may affect the continuity of the company as a "going concern" on a long-term perspective. However, the management of the company is very hopeful and confident that it would ultimately receive approval of its renewal application of registration under FCRA Act, 2010 from MHA, New Delhi in the near future and it has also taken concrete steps to focus on CSR work and to strengthen individual fund raising from local resources, which will ensure its continued functioning effectively, though on a lesser scale.

We also draw attention to note no. 37 and 38 regarding improvements being made in internal control procedures including maker/checker concept and carrying out internal audit in depth by an external independent practicing firm of Chartered Accountants by covering a larger expanded scope of work in a timely and effective manner, keeping in view the nature, size of its operations and complexities. The management has assured us to take concrete action in this regard.

Our opinion is not modified in this regard.

4. Other Information

The Company's Board of Directors is responsible for the other information. We have been provided with the other information included in the Director's Report and Annexure thereto, which did not include the financial statements and our auditor's report thereon.



Our opinion on the financial statements does not cover the other information referred to above and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Based on the audit work we have performed; we have nothing to report in this regard.

5. Responsibility of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India and other applicable Accounting Standards specified under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the company's financial reporting process.

6. Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted



in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to



communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

7. Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matter specified in the paragraph 4 of the Companies (Auditors Report) Order, 2016 (the order) issued by the Central Government of India in terms of Sub-Section (ii) of Section 143 of the Companies Act, 2013, since being a Section 25 (corresponding to Section 8 of the Companies Act, 2013) Company, the said order is not applicable to the Company.
2. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Income and Expenditure, the Cash Flow Statement for the year ended on 31st March 2023, dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act to the extent applicable, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2023 from being appointed as a director in terms of Section 164(2) of the Companies Act, 2013.
 - f) With respect to the adequacy of internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in Annexure-A. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the company's internal financial controls over financial reporting.
 - g) As the company is a Section 25 (corresponding to Section 8 of the Companies Act, 2013) Company, the provisions of Section 197 read with Schedule V to the Companies Act, 2013 is not applicable to the company.



- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i) As the company does not have any litigation, no disclosure of the impact of pending litigation on its financial position has been made.
 - ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For **Thakur, Vaidyanath Aiyar & Co.**

Chartered Accountants

FRN: 000038N



K. N. Gupta

Jt. Managing Partner

M. No: 009169

UDIN: 23009169BGXYKS4874



Place: New Delhi

Date: 12th September, 2023

Annexure 'A' to Independent Auditors' Report

Referred to in paragraph 6(2) (f) of the Independent Auditors' Report of even date to the members of OXFAM INDIA on the financial statements for the year ended March 31, 2023.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Act

Management's Responsibility for Internal Financial Controls

1. We have audited the internal financial controls over financial reporting of **OXFAM INDIA** ("the Company") as of 31st March 2023 in conjunction with our audit of the financial statements of the Company for the year ended on that date.
2. The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

3. Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing deemed to be prescribed under section 143(10) of the Act to the extent applicable to an audit of internal financial controls, both applicable to an audit of internal financial controls and both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



4. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Process of Internal Financial Controls Over Financial Reporting

6. A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

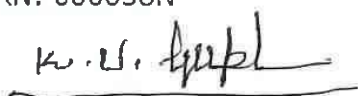
7. Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

8. In our opinion, to the best of our information and according to the explanations given to us and as stated in Para 3 on 'Emphasis of matter of our main audit report of even date referring to Note No. 37 and 38 of the financial statements, regarding improvements being made in internal control procedures including maker/checker concept and steps initiated by the management for carrying out internal audit in depth by an external independent practicing firm of Chartered Accountants by covering a larger expanded scope of work in a timely and effective manner, keeping in view the nature, its size of operations and complexities. Our opinion is not modified in this regard. The Company has in all material respects, subject to the aforesaid observations has adequate internal financial controls with reference to the financial statements of the Company and such internal financial controls with reference to financial statements were operating effectively as at 31st March 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Thakur, Vaidyanath Aiyar & Co
Chartered Accountants
FRN: 000038N



K.N. Gupta
Jt. Managing Partner
M No. 009169
UDIN: 23009169BGXYKS4874



Place: New Delhi
Date: 12th September, 2023

OXFAM INDIA
Balance Sheet as at March 31, 2023
 (All amounts in Rupees thousands, unless otherwise stated)

| | Note | As at March 31, 2023 | As at March 31, 2022 |
|-------------------------------------|------|-------------------------|-------------------------|
| EQUITY AND LIABILITIES | | | |
| Funds | | | |
| Corpus fund | 2 | 4,485 | 4,485 |
| Reserves and surplus | 3 | 1,74,264 | 2,76,636 |
| Designated funds | 4 | 48,500 | 48,500 |
| Capital assets fund | 5 | 2,911 | 7,094 |
| | | 2,30,160 | 3,36,715 |
| Non-current liabilities | | | |
| Other long term liabilities | 6 | 79 | 79 |
| Long-term provisions | 7 | 7,728 | 13,581 |
| | | 7,807 | 13,660 |
| Current liabilities | | | |
| Trade payables | | | |
| Dues to micro and small enterprises | | - | 3,958 |
| Dues to others | 8 | 1,732 | 1,901 |
| Other current liabilities | 6 | 2,16,881 | 2,26,946 |
| Short-term provisions | 7 | 1,618 | 1,390 |
| | | 2,20,231 | 2,34,195 |
| TOTAL | | 4,58,198 | 5,84,570 |
| ASSETS | | | |
| Non-current assets | | | |
| Property, plant and equipment | | | |
| Tangible assets | 9 | 3,468 | 7,988 |
| Intangible assets | 10 | 1,090 | 2,967 |
| Long-term loans and advances | 11 | 773 | 1,511 |
| Other non-current assets | 13 | 2,180 | 2,180 |
| | | 7,511 | 14,646 |
| Current assets | | | |
| Cash and cash equivalents | 12 | 2,70,993 | 3,85,847 |
| Short-term loans and advances | 11 | 14,527 | 17,169 |
| Other current assets | 13 | 1,65,167 | 1,66,908 |
| | | 4,50,687 | 5,69,924 |
| TOTAL | | 4,58,198 | 5,84,570 |

Significant accounting policies 1

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For **Thakur, Vaidyanath Aiyar & Co.**
 Chartered Accountants
 Firm Registration No.: 000038N



K.N. Gupta
 Partner
 Membership No.: 009169

Place: New Delhi
 Date: 12 SEP 2023



For and on behalf of the Board of Directors of Oxfam India

 
Shankar Venkateswaran **Anup Singh Khosla**
 Director Director
 DIN: 02920174 DIN: 00917703

 
Pankaj Anand **Tanushree Chakra**
 Interim Chief Executive Officer Assistant Manager - Finance

Place: New Delhi
 Date: 04/09/2023

Place: New Delhi
 Date: 04/09/2023

OXFAM INDIA**Statement of Income and Expenditure account for the year ended March 31, 2023**

(All amounts in Rupees thousands, unless otherwise stated)

| | Note | For the year ended March 31, 2023 | For the year ended March 31, 2022 |
|--|------|--------------------------------------|--------------------------------------|
| INCOME | | | |
| Grants/ Donations | 14 | 1,37,878 | 12,77,244 |
| Other income | 15 | 12,062 | 19,203 |
| TOTAL INCOME (I) | | 1,49,940 | 12,96,447 |
| EXPENDITURE | | | |
| Programme expenses | 16 | 1,65,062 | 10,32,936 |
| Fundraising cost | 17 | 34,672 | 51,212 |
| Employee benefit expenses | 18 | 28,349 | 41,493 |
| Co-ordination and administration costs | 19 | 23,240 | 32,698 |
| Capitalised assets purchased out of donor fund | 20 | - | 3,382 |
| Depreciation on assets purchased out of company fund | 21 | 2,183 | 5,585 |
| Prior period expenses | 22 | 491 | - |
| TOTAL EXPENDITURE (II) | | 2,53,997 | 11,67,306 |
| Excess of (expenditure) over income/income over expenditure before exceptional items(I-II) | | (1,04,057) | 1,29,141 |
| Exceptional Items(Net) | | | |
| Surplus/(Deficit) on sale of fixed assets (Refer Note - 37) | | 1,685 | 39,568 |
| Excess of (expenditure) over income/income over expenditure after exceptional items(I-II) | | (1,02,372) | 1,68,709 |
| Less: Amount transferred from Special Reserve Fund - humanitarian assistance fund (equivalent to expenditure incurred) | | - | - |
| Excess of income over expenditure for the year transferred to General Fund | | (1,02,372) | 1,68,709 |

Significant accounting policies

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For **Thakur, Vaidyanath Aiyar & Co.**
Chartered Accountants
Firm Registration No.: 000038N



K.N. Gupta
Partner
Membership No.: 009169
Place: New Delhi
Date :

12 SEP 2023



For and on behalf of the Board of Directors of Oxfam India



Shankar Venkateswaran
Director
DIN: 02920174



Pankaj Anand
Interim Chief Executive Officer

Place: New Delhi

Date : 04/09/2023




Anup Singh Khosla
Director
DIN: 00917703



Tanushree Chakra
Assistant Manager - Finance

Place: New Delhi

Date : 04/09/2023

OXFAM INDIA

Cash flow statement for the year ended March 31, 2023

(All amounts in Rupees thousands, unless otherwise stated)

| | For the year ended March 31, 2023 | For the year ended March 31, 2022 |
|--|--------------------------------------|--------------------------------------|
| A. Cash flow from operating activities | | |
| Excess of income over expenditure [Surplus/(Deficit)] | (1,02,372) | 1,68,709 |
| <i>Adjustments for:</i> | | |
| Transfer from Fund | - | - |
| Capitalised assets purchased | - | 3,382 |
| Depreciation on assets | 2,183 | 5,585 |
| Interest income on fixed deposits | (582) | (1,562) |
| Deficit / (Surplus) on sale of fixed assets | (1,685) | (39,568) |
| Operating cash flow before working capital changes | (1,02,456) | 1,36,546 |
| Increase / (Decrease) in provisions | (5,625) | 1,977 |
| Increase/ (Decrease) in trade payables | (4,126) | (22,672) |
| Increase / (Decrease) in other current and long term liabilities | (10,132) | 1,17,887 |
| Decrease/ (Increase) in loans and advances | 3,302 | (2,273) |
| Decrease in other assets | 1,818 | (1,21,642) |
| | (1,17,219) | 1,09,822 |
| Net Income taxes paid (including tax deducted at source) | 77 | 518 |
| Net cash generated from operating activities | (I) (1,17,142) | 1,10,340 |
| B. Cash flows from investing activities | | |
| Purchase of fixed assets | (95) | (5,965) |
| Proceeds from sale of fixed assets | 1,916 | 47,219 |
| Investments in bank deposits | - | - |
| Interest received on bank deposits | 470 | 2,762 |
| Net cash from investing activities | (II) 2,291 | 44,016 |
| C. Cash flows from financing activities | | |
| Net cash from financing activities | (III) - | - |
| Net increase in cash and cash equivalents | (I + II + III) (1,14,851) | 1,54,356 |
| Cash and cash equivalents at the beginning of the year | 3,85,847 | 2,31,491 |
| Cash and cash equivalents at the end of the year | 2,70,996 | 3,85,847 |
| Components of cash and cash equivalents | | |
| Cash on hand | - | - |
| Cheques in hand | - | 24 |
| Balances with banks: | | |
| - in current accounts | 470 | 483 |
| - in saving accounts | 2,19,668 | 2,09,332 |
| In Saving Accounts- Non FCRA | 42,734 | 1,67,887 |
| - Bank deposits: | 8,121 | 8,121 |
| Total cash and cash equivalents (note 12) | 2,70,993 | 3,85,847 |

Note: The above Cash Flow Statement has been prepared in accordance with the 'Indirect method' as set out in the Accounting Standard - 3 on 'Cash Flow Statements' prescribed under section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014.

As per our report of even date

For **Thakur, Vaidyanath Aiyar & Co.**
Chartered Accountants
Firm Registration No.: 000038N


K.N. Gupta

Partner
Membership No.: 009169

Place: New Delhi

Date: 12 SEP 2023



For and on behalf of the Board of Directors of **Oxfam India**

 
Shankar Venkateswaran, Director
DIN: 02920174


Pankaj Anand
Interim Chief Executive Officer

Place: New Delhi
Date: 04/09/2023


Tanushree Chakra

Assistant Manager - Finance

Place: New Delhi

Date: 09/09/2023

OXFAM INDIA

Notes to the financial statements for the year ended March 31, 2023
(All amounts in Rupees thousands, unless otherwise stated)

Background

Oxfam India is a not for profit Company limited by guarantee without share capital incorporated u/s 25 of the Indian Companies Act, 1956 (corresponding to Section 8 of the Companies Act, 2013) with its registered office at New Delhi. The Company is a rights based organization that fight poverty, injustice and exclusion by linking grassroots programming through partner NGOs to local, national and global advocacy and policy making.

The Company is registered as a tax exempted charity u/s 12A (Registration No:-DIT(E)/12A/2007-08/O/1764 Dt: 19/02/2008) and obtained approval u/s 80G(5) (Registration No:-DIT(E)/2009-10/696 Dt: 17/06/2009) of the Income Tax Act, 1961 and renewal was received 12A vide Unique Registration No:-AAACO9813CE20074 Dt: 31/08/2021) and also obtained approval u/s 80G(5) (Unique Registration No:-AAACO9813CF20098 Dt: 23/09/2021) of the Income Tax Act, 1961 which is valid from AY 2022-23 to AY 2026-27. The Company is also registered u/s 11(1) of Foreign Contribution (Regulation) Act, 2010 and rules framed therein (Registration No. 231661035 Dt. 09.09.2009, latest renewed on 25.10.2016 and has applied for its renewal u/s. 16(1), as per the amended provisions of the Act. The application of OXFAM for renewal of FCRA registration was refused by Ministry of Home Affairs, New Delhi (MHA) as per the status of the validity of FCRA registration certificate shown on MHA portal in December, 2021.

OXFAM India has filed a request for revision petition u/s 32 of FCRA dated 13th January, 2022 to MHA to reconsider its decision to decline the FCRA renewal of OXFAM India and also met concerned officials of MHA in June 2022 to expedite the process of review of its decision on OXFAM India FCRA renewal. A writ petition has been filed by Oxfam India in Hon'ble Delhi High Court challenging the legality and validity of registration, where MHA has been directed to produce detailed material in relation to the order and the next date of hearing before the Hon'ble Delhi High Court is 17th October, 2023.

Note 1: Significant accounting policies**a) Basis of accounting and preparation of financial statements**

The financial statements have been prepared on an accrual basis of accounting under the historical cost convention in accordance with the applicable Accounting Standards specified under section 133 of the Companies Act, 2013 read together with Rule 7 of Companies (Accounts) Rules, 2014.

Accounting policies are consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in accounting policy hitherto in use. Where a change in accounting policy is necessitated due to changed circumstances, detailed disclosures to that effect along with the impact of such change is duly disclosed in the financial statements.

b) Current-non-current classification

The financial statements are presented as per Schedule III to the Companies Act, 2013. 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 the revised Schedule III to the Companies Act, 2013.

Based on the nature of activities of the Company, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and noncurrent.

All assets and liabilities are classified into current and non-current based on below criteria:

Assets

An asset is classified as current when it satisfies any of the following criteria:

- i) it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
- ii) it is held primarily for the purpose of being traded;
- iii) it is expected to be realised within 12 months after the reporting date; or
- iv) it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion of non-current financial assets.

All other assets are classified as non-current.

Liabilities

A liability is classified as current when it satisfies any of the following criteria:

- i) it is expected to be settled in the Company's normal operating cycle;
- ii) it is held primarily for the purpose of being traded;
- iii) it is due to be settled within 12 months after the reporting date; or
- iv) the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current liabilities include current portion of non-current financial liabilities.

All other liabilities are classified as non-current.

c) 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 assets and liabilities as at the date of the financial statements and reporting amounts of income and expenses during the year. Contingencies are recorded when it is probable that a liability will be incurred, and the amount can be reasonably estimated. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable.

Future results could differ from those estimates. The effect of changes in accounting estimates are reflected in the financial statements in the period in which results are known and, if material, are disclosed in the financial statements.

R *CA* *Ah* *[Signature]*








OXFAM INDIA

Notes to the financial statements for the year ended March 31, 2023
(All amounts in Rupees thousands, unless otherwise stated)

d) Accounting for grants/donations*(i) Unrestricted General Fund*

The Company receives unrestricted general funds from donors. The excess of income over expenditure during the year, being general purpose in nature is carried forward for use in the future periods.

(ii) Restricted Fund

Only those Grants are accounted for as income which have been accrued and become due as per the sanctions of the funding / donor agencies on the basis of matching principle i.e. income is recognized to the extent of expenditure incurred during the year. These are held by the Company as liability until it is being used as per donor requirement mentioned in donor agreement. At the end of the agreement, the un-utilized restricted fund is returned to the respective donors and in case un-spent amount is not required to be returned to the respective donor, the same is considered as unrestricted fund and transferred to statement of income and expenditure in the relevant year in which the project is completed.

(iii) Donation in kind

Donations received in kind are not valued or accounted for in the books of account.

(iv) Interest Income

Interest income is recognized on a time proportion basis, taking into account the amount invested in bank deposit and the interest rate applicable. Interest income is included under the head "Other income" in the statement of income and expenditure.

e) Expenditure

Grants made to other partners are accounted for in the year of expenditure incurred by the concerned partners for implementation of project, awarded under grant agreement, on the basis of quarterly expenditure reports and finally settled on the basis of utilization certificates certified by an independent firms of Chartered Accountants or by the Management.

At the end of project if there is any un-utilized grants balance with partners then it shall be deducted from next grants amount to be paid to partners for a new project.

Relief materials purchased out of the grants have been charged to the expenditure in the year of purchase and undistributed relief material at the end of financial year is being disclosed in note-32.

f) Provisions and contingent liabilities**Provision**

A provision is recognized when the Company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liability

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

g) Cash and cash equivalents

Cash and cash equivalents for the purpose of cash flow statements comprise cash at bank, cash on hand, bank deposits and short-term investments with an original maturity period of three months or less.

h) Income Tax

The Company is exempt from income tax under Section 12A 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 (asset or liability) is recognized in respect the financial statement.

The image shows four handwritten signatures in blue ink. Below the signatures are two blue circular stamps. The first stamp is for 'T.V.A. & CO. Chartered Accountants, New Delhi'. The second stamp is for 'OXFAM INDIA' with the text 'NEW DELHI' and 'CIN No. U74900DL2004NPL1818300'.

OXFAM INDIA

Notes to the financial statements for the year ended March 31, 2023
(All amounts in Rupees thousands, unless otherwise stated)

i) Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation/amortization and impairment losses, if any. Cost includes purchase price and all other attributable costs of bringing the assets to working condition for intended use. Property, plant and equipment purchased out of the company own fund are capitalized and depreciation is charged to statement of income and expenditure on the basis of policy. Property, plant and equipment purchased out of grants received are expensed off during the year and are capitalised with an equal amount to Capital Fund. Accordingly, deletions of such fixed assets are also adjusted from the Capital Fund. Property, plant and equipment received from local source in donations are capitalised at nil value, however to comply with FCRA Act and rules, Company capitalized the assets received in kind from a foreign source at its fair market value and shown as a utilisation for FCRA purposes.

j) Depreciation on property, plant and equipment

Depreciation on fixed assets except intangible assets is provided on the written down value method at rates prescribed under Schedule XIV of the Companies Act, 2013

| Particulars | Useful Life (years) | Depreciation Rate |
|--|---------------------|-------------------|
| Office equipment | 5 | 45.07% |
| Vehicles | 8 | 31.23% |
| Computers (excluding server & network) | 3 | 63.16% |
| Computers (for server & network) | 6 | 39.30% |
| Furniture and fittings | 10 | 25.89% |
| Land and Building * | 33 | |

Land and Building is 27 year old at time of donation accordingly company has considered its remaining useful life as 33 years instead of 60 years.

Leasehold improvements are amortised on a straight line basis over the lower of lease term or useful life of the respective assets. Depreciation on property, plant and equipment purchased out of grants received is debited to the capital fund and depreciation on property, plant and equipment purchased out of company fund is recognised as expense in the statement of income and expenditure.

k) Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Intangible assets are amortized on a straight line basis over their useful lives of one to five years, as technically assessed.

The amortisation period and the amortisation method are reviewed at least at each financial year end. If the expected useful life of the asset is significantly different from previous estimates, the amortisation period is changed accordingly. If there has been a significant change in the expected pattern of economic benefits from the asset, the amortisation method is changed to reflect the changed pattern. Such changes are accounted for in accordance with AS 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.

A summary of amortisation policies applied to the company's intangible assets is as below:

| Name of intangible assets | Life (years) |
|---------------------------|--------------|
| Website development cost | 3 |
| Computer software | 5 |

l) Foreign exchange transactions

Foreign exchange transactions are recorded at the rates of exchange prevailing on the date of the transaction. Realised gains and losses on foreign exchange transactions during the year are recognised in the Statement of income and expenditure account. Foreign currency monetary items (assets and liabilities) denominated in foreign currencies, at the year-end are restated at the prevailing rates on year end. Non-monetary items are carried at historical cost and resultant gains/losses on foreign exchange translations are recognised in the Statement of income and expenditure account.

m) Employee benefits

(i) Defined benefit plans:

Gratuity liability is provided for on the basis of an actuarial valuation on projected unit credit method made at the end of each financial year. The scheme is funded with an insurance company in the form of a qualifying insurance policy. The gratuity benefit obligation recognized in the balance sheet represents the present value of the obligations as reduced by the fair value of assets held by the Insurance Company. Actuarial gain/losses are recognised immediately in the statement of income and expenditure account.

(ii) Defined contribution plans:

Contributions in respect of Employees Provident Fund and Pension Fund which are defined contribution schemes, are made to a fund administered and managed by the Government of India and are charged as an expense based on the amount of contribution required to be made and when service are rendered by the employees.



OXFAM INDIA

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

(All amounts in Rupees thousands, unless otherwise stated)

(iii) Compensated absences:

- i) A liability is recognised for benefits accruing to employees in respect of annual leave and sick leave in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service.
- ii) Liabilities recognised in respect of short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.
- iii) Liabilities recognised in respect of other long-term employee benefits are measured at the present value of the estimated future cash outflows expected to be made by the Company in respect of services provided by employees up to the reporting date.
- iv) Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as a liability at the present value of the obligation as at the Balance sheet date determined based on an actuarial valuation.

n) Lease commitment*Operating Lease - Where the Company is lessee*

Leases where the lessor effectively retains substantially all the risks and rewards incidental to ownership of the leased asset are classified as operating leases. Operating lease charges are recognised as an expense in the statement of income and expenditure account on a the basis of lease rentals paid during the year.

o) Segment reporting

The Company is a rights - based organization that works for economic welfare by fighting against poverty, injustice and exclusion by linking grassroots programming through partner NGOs to local, national and global advocacy and policy making. Since the Company has only one business segment of "economic welfare" and one geographic segment "India" based on operations of the Company, information for primary business segment and secondary geographic segment is not applicable.

p) Impairment of Assets

The carrying amounts of assets are reviewed at each reporting date. Impairment is recognised wherever the carrying amount of an asset exceeds its recoverable amount. Recoverable amount is greater of the asset's net selling price and the value in use.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

A previously recognised impairment loss is increased or reversed depending on the changes in circumstances. However, the carrying value after reversal is not increased beyond the carrying value that would have prevailed by charging usual depreciation as if there was no impairment.

q) Going Concern

Due to the refusal by MHA to renew the FCRA application of OXFAM India for registration u/s. 16(1) of FCRA, 2010 as amended, in December 2021 and handing over the matter to CBI by MHA citing FCRA violations for investigation; and also issuance of Show Cause Notice by Principal Commissioner of Income Tax for cancellation of registration u/s 12AB of The Income Tax Act, 1961, the management is confident that the ultimate outcome of these cases should, most probably, be positive. OXFAM India visualizes a significant dip in its income for some time in the near future and accordingly has already started the process of drastically reducing its administrative and other costs. Further, OXFAM India is now focusing more on CSR work as well as strengthening its individual fundraising through local sources, which will ensure in the opinion of the management, its continued functioning, though on a much lower scale, effectively. Hence, the financial statements of OXFAM India have been prepared on a going concern basis.



OXFAM INDIA**Notes to the financial statements for the year ended March 31, 2023**

(All amounts in Rupees thousands, unless otherwise stated)

| | As at March 31, 2023 | As at March 31, 2022 |
|--|---------------------------|-------------------------|
| NOTE 2 : Corpus fund | | |
| Corpus Fund | | |
| Balance as per last financial statements | 4,485 | 4,485 |
| Add: Reserve transferred from general fund | - | - |
| Closing Balance | <u>4,485</u> | <u>4,485</u> |
| NOTE 3: Reserves and surplus | | |
| General fund | | |
| Balance as per last financial statements | 2,76,636 | 1,07,927 |
| Add: Excess of income over expenditure /(expenditure) over income transferred from Statement of Income and Expenditure | (1,02,372) | 1,68,708 |
| Less: Reserve transferred to corpus fund | - | - |
| Less: Transfer to Contingency fund | - | - |
| Less: Transfer to Humanitarian assistance fund | - | - |
| Closing balance | <u>1,74,264</u> | <u>2,76,636</u> |
| Note 4: Designated funds | | |
| Special reserve fund - catastrophe fund | | |
| Balance as per last financial statements | <u>13,500</u> | <u>13,500</u> |
| Closing Balance | (I) <u>13,500</u> | 13,500 |
| Special reserve fund - contingency fund | | |
| Balance as per last financial statements | <u>35,000</u> | <u>35,000</u> |
| Closing Balance | (II) <u>35,000</u> | 35,000 |
| Special reserve fund - humanitarian assistance fund | | |
| Balance as per last financial statements | - | - |
| Add: Transfer from General fund | - | - |
| Less: Transfer to statement of income and expenditure equivalent to expenditure incurred out of humanitarian fund. | - | - |
| Closing Balance | (III) <u>-</u> | <u>-</u> |
| Total (I) + (II) + (III) | <u>48,500</u> | <u>48,500</u> |
| NOTE 5: Capital assets fund | | |
| Balance as per last financial statements | 7,094 | 30,424 |
| Add: Additions during the year out of Grant Fund | - | 3,382 |
| | <u>7,094</u> | <u>33,806</u> |
| Less: Deletion of fixed assets (net off and accumulated depreciation) refer to notes 9 & 10 | (462) | (21,947) |
| Less: Depreciation and amortization for the year | (3,721) | (4,765) |
| Closing balance | <u>2,911</u> | <u>7,094</u> |








OXFAM INDIA
Notes to the financial statements for the year ended 31st March 23
(All amounts in Rupees thousands, unless otherwise stated)

NOTE 9: Property, plant and equipment-Donor Funded

| | Land and Building | Leasehold improvements | Office equipment | Furniture and fittings | Computers | Vehicles | Total |
|---|-------------------|------------------------|------------------|------------------------|---------------|--------------|---------------|
| Cost or valuation | | | | | | | |
| As at 1st April 2021 | 24,630 | - | 9,180 | 4,587 | 24,155 | 3,276 | 65,828 |
| Additions | - | - | 274 | 225 | 2,883 | - | 3,382 |
| Disposals | (24,630) | - | (1,643) | (669) | (588) | (791) | (28,321) |
| As at 31st March 22 | - | - | 7,811 | 4,143 | 26,450 | 2,485 | 40,889 |
| Additions | - | - | - | - | - | - | - |
| Disposals | - | - | (1,758) | (1,382) | (5,142) | (2,435) | (10,717) |
| As at 31st March 23 | - | - | 6,053 | 2,761 | 21,308 | 50 | 30,172 |
| Accumulated Depreciation | | | | | | | |
| As at 31st March 21 | 2,400 | - | 8,427 | 4,180 | 22,008 | 3,114 | 40,129 |
| Charge for the year | 322 | - | 420 | 149 | 1,985 | 37 | 2,913 |
| Reversal | (2,722) | - | (1,629) | (645) | (586) | (791) | (6,374) |
| As at 31st March 22 | - | - | 7,218 | 3,683 | 23,407 | 2,361 | 36,669 |
| Additions | - | - | 230 | 113 | 1,592 | - | 1,935 |
| Disposals | - | - | (1,658) | (1,287) | (4,996) | (2,314) | (10,255) |
| As at 31st March 23 | - | - | 5,790 | 2,509 | 20,003 | 47 | 28,349 |
| Net Property, plant and equipment-Donor Funded | | | | | | | |
| As at 31st March 2022 | - | - | 593 | 460 | 3,042 | 124 | 4,220 |
| As at 31st March 2023 | - | - | 263 | 252 | 1,305 | 3 | 1,823 |

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OXFAM INDIA

Notes to the financial statements for the year ended 31st March 23

(All amounts in Rupees thousands, unless otherwise stated)

NOTE 9: Property, plant and equipment-Purchased from OIN Fund

| | Land and Building | Leasehold improvements | Office equipment | Furniture and fittings | Computers | Vehicles | Total |
|---|-------------------|------------------------|------------------|------------------------|-----------|----------|---------|
| Cost or valuation | | | | | | | |
| As at 31st March 21 | 1,366 | 5,259 | 2,274 | 662 | 3,398 | - | 12,959 |
| Additions | - | - | 150 | - | 1,100 | - | 1,250 |
| Disposals | (1,366) | - | - | - | (14) | - | (1,380) |
| As at 31st March 22 | - | 5,259 | 2,424 | 662 | 4,484 | - | 12,829 |
| Additions | - | - | 28 | 68 | 67 | - | 163 |
| Disposals | - | - | (283) | (282) | (21) | - | (586) |
| As at 31st March 23 | - | 5,259 | 2,169 | 448 | 4,530 | - | 12,406 |
| Accumulated Depreciation | | | | | | | |
| As at 31st March 2021 | 133 | 785 | 548 | 128 | 2,178 | - | 3,772 |
| Charge for the year | 18 | 3,398 | 826 | 138 | 1,071 | - | 5,451 |
| Reversal | (151) | - | - | - | (12) | - | (163) |
| As at 31st March 2022 | - | 4,183 | 1,374 | 266 | 3,237 | - | 9,060 |
| Charge for the year | - | 815 | 479 | 88 | 711 | - | 2,093 |
| Disposals | - | - | (206) | (166) | (20) | - | (392) |
| As at 31st March 23 | - | 4,998 | 1,647 | 188 | 3,928 | - | 10,761 |
| Net Property, plant and equipment-Purchased from Company Fund | | | | | | | |
| As at 31st March 2022 | - | 1,076 | 1,050 | 396 | 1,247 | - | 3,769 |
| As at 31st March 2023 | - | 261 | 522 | 260 | 602 | - | 1,645 |
| Net Property, plant and equipment-Purchased from Company Fund and Donor Funded | | | | | | | |
| As at 31st March 2022 | - | 1,076 | 1,642 | 856 | 4,290 | 124 | 7,987 |
| As at 31st March 2023 | - | 261 | 785 | 512 | 1,907 | 3 | 3,468 |

NOTE 10: Intangible assets

| | Computer software | Website development cost | Total |
|---------------------------------|-------------------|--------------------------|--------|
| Cost or valuation | | | |
| As at 31st March 2021 | 5,539 | 10,092 | 15,631 |
| Additions | - | - | - |
| Disposals | (595) | - | (595) |
| As at 31st March 2022 | 4,944 | 10,092 | 15,036 |
| Additions | - | - | - |
| Disposals | - | - | - |
| As at 31st March 23 | 4,944 | 10,092 | 15,036 |
| Accumulated Amortisation | | | |
| As at 31st March 2021 | 2,775 | 8,131 | 10,906 |
| Charge for the year | 873 | 979 | 1,852 |
| Reversal | (595) | - | (595) |
| As at 31st March 2022 | 3,053 | 9,110 | 12,163 |
| Charge for the year | 807 | 979 | 1,786 |
| Reversal | - | - | - |
| As at 31st March 23 | 3,860 | 10,089 | 13,949 |
| Net intangible assets | | | |
| As at 31st March 2022 | 1,891 | 982 | 2,873 |
| As at 31st March 23 | 1,084 | 3 | 1,087 |







OXFAM INDIA
Notes to the financial statements for the year ended 31st March 23
 (All amounts in Rupees thousands, unless otherwise stated)

NOTE 10: Intangible assets Purchased from OIN Fund

| | Computer software | Website development cost | Total |
|--|-------------------|--------------------------|------------|
| Cost or valuation | | | |
| As at 31st March 2021 | 5 | 401 | 406 |
| Additions | - | - | - |
| Disposals | - | - | - |
| As at 31st March 2022 | 5 | 401 | 406 |
| Additions | - | - | - |
| Disposals | - | - | - |
| As at 31st March 23 | 5 | 401 | 406 |
| Accumulated Amortisation | | | |
| As at 31st March 2021 | - | 178 | 178 |
| Charge for the year | 1 | 133 | 134 |
| Reversal | - | - | - |
| As at 31st March 2022 | 1 | 312 | 312 |
| Charge for the year | 1 | 89 | 90 |
| Reversal | - | - | - |
| As at 31st March 23 | 2 | 401 | 402 |
| Net intangible assets | | | |
| As at 31st March 2022 | 4 | 89 | 94 |
| As at 31st March 2023 | 3 | - | 3 |
| Net intangible assets- Purchased from Company Fund and Donor Funded | | | |
| As at 31 March 2022 | 1,895 | 1,071 | 2,967 |
| As at 31st March 2023 | 1,087 | 3 | 1,090 |










OXFAM INDIA**Notes to the financial statements for the year ended 31st March 23**

(All amounts in Rupees thousands, unless otherwise stated)

NOTE 11: Loans and advances

| | Non - Current | | Current | |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
| | As at March 31, 2023 | As at March 31, 2022 | As at March 31, 2023 | As at March 31, 2022 |
| Security deposits | | | | |
| Unsecured, considered good | 257 | 508 | 2,431 | 3,611 |
| (I) | 257 | 508 | 2,431 | 3,611 |
| Advances recoverable in cash or in kind (Unsecured, considered good) | | | | |
| Advance to partner NGO | - | 468 | 4,652 | 838 |
| Travel Advance to Employees | - | - | 94 | 248 |
| Advance to vendors and other | - | - | 3,236 | 7,050 |
| Gratuity Recoverable from Gratuity Trust | - | - | - | 622 |
| (II) | - | 468 | 7,982 | 8,759 |
| Other loan and advances | | | | |
| Tax deducted at Source and Tax Collected at Source | 516 | 535 | 77 | 518 |
| Prepaid expenses | - | - | 3,888 | 3,667 |
| Loan to employees | - | - | 149 | 614 |
| (III) | 516 | 535 | 4,114 | 4,799 |
| Total (I) + (II) + (III) | 773 | 1,511 | 14,527 | 17,169 |

NOTE 12: Cash and cash equivalents

| | As at March 31, 2023 | As at March 31, 2022 |
|---|-------------------------|-------------------------|
| Cheques/draft on hand | - | 24 |
| Balances with banks | - | - |
| In Current Account | 470 | 483 |
| In Saving Account/s- FCRA | 2,19,668 | 2,09,332 |
| In Saving Account/s- Non FCRA | 42,734 | 1,67,887 |
| | 2,62,872 | 3,77,726 |
| Bank deposits: | | |
| Deposits with original maturity for more than 12 months | - | 37 |
| Deposits with original maturity upto 12 months | 8,121 | 8,084 |
| | 8,121 | 8,121 |
| | 2,70,993 | 3,85,847 |

FCRA Bank Accounts:

As Ministry of Home Affairs refused OXFAM India's application for renewal of its registration under FCRA, 2010 in December 2021; all its FCRA bank accounts have been frozen and cannot be operated until MHA FCRA renewal.

NOTE 13: Other assets

(Unsecured, considered good)

| | Non - current | | Current | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
| | As at March 31, 2023 | As at March 31, 2022 | As at March 31, 2023 | As at March 31, 2022 |
| Other bank balances | | | | |
| Deposits (under Bank Lien-against Credit Cards) -LC | 2,180 | 2,180 | - | - |
| Other receivable | | | | |
| Interest accrued on Bank deposits | - | - | 571 | 459 |
| Receivable against sales of assets | - | - | - | 36 |
| Grants/Donations receivable | - | - | 1,64,596 | 1,66,413 |
| | 2,180 | 2,180 | 1,65,167 | 1,66,908 |

[Handwritten signatures]



OXFAM INDIA**Notes to the financial statements for the year ended 31st March 23**

(All amounts in Rupees thousands, unless otherwise stated)

| | | For the year ended March 31, 2023 | For the year ended March 31, 2022 |
|---------------------------------------|--------------------|--------------------------------------|--------------------------------------|
| NOTE 14: Grants/ Donations | | | |
| Grants from affiliates | | 131 | 2,32,894 |
| Grants from affiliates - humanitarian | | - | 4,76,873 |
| Grant from corporate and institutions | LC | 99,437 | 4,38,662 |
| Donation - corporate and institutions | LC | 206 | 2,042 |
| Donation - individuals | LC | 37,652 | 1,20,469 |
| Donation - events | LC (refer note 28) | 452 | 6,304 |
| | | 1,37,878 | 12,77,244 |

NOTE 15: Other income

| | | | |
|----------------------------|--|---------------|---------------|
| Interest income | | | |
| - Bank deposits | | 582 | 1,562 |
| - Saving bank a/c | | - | - |
| Saving Bank A/c -FC | | 7,824 | 10,341 |
| Saving Bank A/c -LC | | 3,782 | 5,415 |
| Exchange differences (net) | | - | 1,453 |
| Other non-operating income | | (126) | 432 |
| | | 12,062 | 19,203 |

NOTE 16: Programme expenses

| | | | |
|---|-----------------|-----------------|------------------|
| Grant paid to Partners | (refer note 29) | 9,696 | 24,107 |
| Humanitarian response including relief materials | (refer note 32) | 56,894 | 7,96,640 |
| Workshops and consultation charges | | 15,246 | 92,519 |
| Programme related travel cost | | 3,385 | 9,409 |
| Programme evaluation and training cost | | 1,950 | 5,256 |
| Add: Personnel expenses related to programme activities | | 77,891 | 1,05,005 |
| | | 1,65,062 | 10,32,936 |






OXFAM INDIA**Notes to the financial statements for the year ended 31st March 23**

(All amounts in Rupees thousands, unless otherwise stated)

| | For the year ended March 31, 2023 | For the year ended March 31, 2022 |
|--|--------------------------------------|--------------------------------------|
| NOTE 17: Fundraising cost | | |
| Retainership fees | 2,696 | 11,185 |
| Other fundraising expenses | 11,946 | 11,129 |
| Add: Personnel expenses related to fundraising activities | 20,030 | 28,898 |
| | 34,672 | 51,212 |
| NOTE 18: Employee benefit expenses | | |
| Salary benefits | | |
| - Programme staffs | 73,494 | 95,648 |
| - Fundraising staffs | 18,971 | 26,323 |
| - Other staffs | 22,438 | 31,197 |
| Contribution to provident fund | 8,460 | 10,855 |
| Gratuity (refer note 23) | 641 | 3,099 |
| Leave benefits | (1,940) | 1,820 |
| Staff welfare expenses | 4,147 | 3,635 |
| Training & recruitment expenses | 59 | 2,819 |
| | 1,26,270 | 1,75,396 |
| Less: Personnel expenses related to programme activities | (77,891) | (1,05,005) |
| Less: Personnel expenses related to fundraising activities | (20,030) | (28,898) |
| | 28,349 | 41,493 |
| NOTE 19: Co-ordination and administration costs | | |
| Rent (refer note 24) | 9,577 | 10,474 |
| Travelling and conveyance | 1,387 | 1,642 |
| Communication costs | 1,213 | 1,630 |
| Repair and maintenance | | |
| - Computers | 990 | 2,854 |
| - Other than computers | 3,375 | 4,499 |
| Electricity charges | 1,309 | 1,290 |
| Printing and stationery | 570 | 1,921 |
| Professional charges | 3,280 | 5,175 |
| Insurance | 71 | 94 |
| Rates and taxes | 13 | 48 |
| Bank charges | 288 | 1,303 |
| Payment to auditors | | |
| - Statutory audit fee (including GST) | 1,062 | 1,654 |
| - Out of pocket expenses | 105 | 114 |
| | 23,240 | 32,698 |



OXFAM INDIA

Notes to the financial statements for the year ended 31st March 23

(All amounts in Rupees thousands, unless otherwise stated)

| | For the year ended March 31, 2023 | For the year ended March 31, 2022 |
|--|---|---|
| NOTE 20: Capitalised assets purchased out of donor fund | | |
| Capital assets purchased | | |
| Tangible Assets | - | 3,382 |
| Intangible Assets | - | - |
| | <u>-</u> | <u>3,382</u> |
| NOTE 21: Depreciation on assets purchased out of company fund | | |
| Tangible Assets | 2,093 | 5,451 |
| Intangible Assets | 90 | 134 |
| | <u>2,183</u> | <u>5,585</u> |
| NOTE 22: Prior period expense | | |
| Professional charges | 110 | - |
| Grant paid to Partners (refer note 29) | 381 | - |
| | <u>491</u> | <u>-</u> |

Note 23: Defined Benefits Plans**a) Post-employment benefit plan**

The Company operates a defined benefit group gratuity scheme under a trust, "Oxfam India employees group gratuity assurance trust", managed by the Trustees of the scheme for its employees and approved by Income Tax Act, 1961. Under the scheme, employees who have completed 5 years of service gets a gratuity on separation from the Company @ 15 days salary for each completed year of service. The scheme is funded with an insurance company(LIC) in the form of qualifying insurance policy.

b) Compensated Absences

The Company has a policy on compensated absences with provisions on accumulation and encashment by the employees on separation from the Company due to death, retirement or resignation. The expected cost of compensated absences is determined by actuarial valuation performed by an independent actuary at the balance sheet date using projected unit credit method.

The Leave Encashment plan is a funded plan administered by insurance company(LIC). The Company does not fully fund the liability and maintains a target level of funding to be maintained over period of time based on estimations of expected leave encashment payments.

The following table summarizes the components of net benefit expense recognized in the statement of income and expenditure, the funded status and amounts recognized in the balance sheet for the plan.

Statement of Income and expenditure

| | Leave Encashment | | Gratuity | |
|---|---|---|---|---|
| | For the year ended March 31, 2023 | For the year ended March 31, 2022 | For the year ended March 31, 2023 | For the year ended March 31, 2022 |
| | Net employee benefit expense : | | | |
| Current service cost | 1,572 | 3,030 | 1,846 | 3,313 |
| Interest cost on benefit | 693 | 657 | 1,184 | 1,078 |
| Net actuarial (gain)/loss recognised in the year | (1,157) | (1,002) | (1,442) | (198) |
| Expected return on plan assets | (365) | (484) | (947) | (1,095) |
| Net expense | <u>743</u> | <u>2,202</u> | <u>641</u> | <u>3,099</u> |
| Balance Sheet | | | | |
| Benefit asset/ liability: | | | | |
| Present value of defined benefit obligation | (5,384) | (9,470) | (9,206) | (16,168) |
| Fair value of plan assets | 5,249 | 4,966 | 4,934 | 12,884 |
| Plan asset | <u>(135)</u> | <u>(4,504)</u> | <u>(4,272)</u> | <u>(3,284)</u> |
| Changes in the present value of the defined benefit obligation are as follows: | | | | |
| Opening defined benefit obligation | 9,470 | 9,514 | 16,168 | 15,600 |
| Current service cost | 1,572 | 3,030 | 1,846 | 3,313 |
| Interest cost | 693 | 657 | 1,184 | 1,078 |
| Benefits paid | (5,111) | (2,729) | (8,238) | (3,230) |
| Actuarial (gains)/ losses on obligation | (1,240) | (1,002) | (1,754) | (592) |
| | <u>5,384</u> | <u>9,470</u> | <u>9,206</u> | <u>16,168</u> |



OXFAM INDIA

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

(All amounts in Rupees thousands, unless otherwise stated)

Note 23: Defined Benefits Plans (continued)**Changes in the fair value of the plan assets are as follows:**

| |
|-----------------------------------|
| Opening fair value of plan assets |
| Expected return |
| Contributions by employer |
| Benefits paid |
| Actuarial gains/(losses) |
| Closing fair value of plan assets |

| | Leave Encashment | | Gratuity | |
|--------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| | For the year ended March 31, 2023 | For the year ended March 31, 2022 | For the year ended March 31, 2023 | For the year ended March 31, 2022 |
| 4,966 | 8,503 | 12,884 | 14,795 | |
| 365 | 629 | 947 | 1,095 | |
| - | - | - | 2,000 | |
| - | (4,020) | (8,584) | (4,611) | |
| (83) | (146) | (312) | (395) | |
| 5,249 | 4,966 | 4,934 | 12,884 | |

Composition of plan assets

Plan assets comprise of 100% insurer managed funds. Fund is managed by LIC as per IRDA guidelines. The major categories of plan assets as a percentage of the fair value of total plan assets are as follows:

| | |
|--------------------------|------|
| Investments with insurer | 100% |
|--------------------------|------|

Experience adjustments for the current and previous four years are as follows:

| Gratuity | As at | As at | As at | As at | As at |
|--|----------------|----------------|---------------|---------------|---------------|
| | 31 March 2023 | 31 March 2022 | 31 March 2021 | 31 March 2020 | 31 March 2019 |
| Defined benefit obligation | (9,206) | (16,168) | (15,600) | (14,851) | (11,088) |
| Plan assets | 4,934 | 12,884 | 14,795 | 15,035 | 14,375 |
| Surplus/ (deficit) | (4,272) | (3,285) | (805) | 184 | 3,287 |
| Experience adjustments on plan liabilities | 1,696 | 361 | 328 | (664) | (230) |
| Experience adjustments on plan assets | (312) | (395) | (131) | (186) | (89) |

| Leave Encashment | As at | As at | As at | As at | As at |
|--|---------------|----------------|----------------|-----------------|----------------|
| | 31 March 2023 | 31 March 2022 | 31 March 2021 | 31 March 2020 | 31 March 2019 |
| Defined benefit obligation | (5,384) | (9,470) | (9,514) | (10,575) | (8,423) |
| Plan assets | 5,249 | 4,966 | 8,503 | - | - |
| Surplus/ (deficit) | (135) | (4,504) | (1,011) | (10,575) | (8,423) |
| Experience adjustments on plan liabilities | 1,197 | 821 | 1,087 | 1,281 | 1,584 |
| Experience adjustments on plan assets | (83) | (146) | 20 | - | - |

The principal assumptions used in determining defined obligations for the Company's plan are as follows:

| | Leave Encashment | | Gratuity | |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| | As at March 31, 2023 | As at March 31, 2022 | As at March 31, 2023 | As at March 31, 2022 |
| Discount rate | 7.50% | 7.32% | 7.50% | 7.32% |
| Salary escalation rate | 7.00% | 7.00% | 7.00% | 7.00% |
| Expected return on plan assets | 7.00% | 7.35% | 7.00% | 7.35% |
| Attrition rate | 20.00% | 20.00% | 20.00% | 20.00% |
| Retirement age | 60 Years | 60 Years | 60 Years | 60 Years |

The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors.

The overall expected rate of return on assets is determined based on the market prices prevailing on that date, applicable to the period over which the obligation is to be settled.

Note 24: Operating leases

The Company has taken various properties under cancellable and non-cancellable rental agreements. During the last year company has terminated most of the non-cancellable agreements and rest of the non-cancellable agreement has converted into cancellable agreements, accordingly Company has reversed the lease equalisation reserves at the year end. There is no minimum rental payable under non-cancellable rent agreements. There are no contingent rentals payable. There are no restrictions imposed by these arrangements. There is no subleases.

Further, the Company has given notice to terminate lease of their head office situated in 4th Floor, National Small Industries Corporation, New MDBP Building, 412, Okhla Industrial Estate, Delhi 110020 and vacate office by 31st August 2023.

The rental payments recognised in the Statement of income and expenditure for the year ended 31 March 2023 is Rs.9577 (31 March 2022 Rs. 10,474).






OXFAM INDIA**Notes to the financial statements for the year ended 31st March 23**

(All amounts in Rupees thousands, unless otherwise stated)

Note 25: Related party transactions**(A) Related parties with whom transactions have taken place during the year:****Key management personnel**

Mr. Amitabh Behar, Chief Executive Officer

(B) Related party transactions during the year:**Remuneration to key management personnel**

| Particulars | For the year ended March 31, 2023 | For the year ended March 31, 2022 |
|--|--------------------------------------|--------------------------------------|
| Mr. Amitabh Behar, Chief Executive Officer | 4,097 | 5,010 |

Note: The remuneration to the key managerial personnel does not include the provisions made for gratuity and leave benefits, as they are determined on an actuarial basis for the Company as a whole.

Note 26: Earnings in foreign currency

| Particulars | For the year ended March 31, 2023 | For the year ended March 31, 2022 |
|---|--------------------------------------|--------------------------------------|
| Grants from affiliates (including humanitarian) | | 5,39,055 |
| Grants from corporate and institutions | | 89,173 |
| Donation - corporate and institutions | | 241 |
| Donation - individuals | | 2,237 |
| Donation - events | | 183 |
| | - | 6,30,889 |

Note 27: Expenditure in foreign Currency

| Particulars | For the year ended March 31, 2023 | For the year ended March 31, 2022 |
|------------------|--------------------------------------|--------------------------------------|
| Consultancy cost | - | 332 |
| Others | 64 | 1,210 |
| | 64 | 1,541 |



OXFAM INDIA

Notes to the financial statements for the year ended 31st March 23

(All amounts in Rupees thousands, unless otherwise stated)

Note 28: Trailwalker events of Oxfam India

OIN organized one Virtual Trailwalker event in FY 2022-2023 and raised Rs. 451('000) from the virtual Trailwalker organized in August 2022. There were 152 people who participated in the virtual challenge, raising Rs. 451('000) from both individuals and corporations. In addition to the required joining contribution, participants also made additional donations for various causes on the ground. The funds raised through Trailwalker events will support programs in education, livelihood, women empowerment, and advocacy campaigns.

The Company incurred an expenditure of Rs.3628('000) [31 March 2022 Rs. 12,614('000)] on these events.

Note 29: Grant paid to Partners - Geographical and Thematical presentation

The Company works in partnership with grassroot level NGOs to address the root causes of absolute poverty and injustice focusing on six themes spread into seven focused states.

Geographical and thematical summary of Grant paid to partners extracted from management internal report is as follows.

| Geography / Theme | Humanitarian Response & DRR | CJ -DRR | Economic Justice | Private Sector Engagement | Essential Services | Gender Justice | Social Inclusion | Grand Total |
|--------------------|-----------------------------|----------|------------------|---------------------------|--------------------|----------------|------------------|---------------|
| Focus States | | | | | | | | |
| -Assam | 419 | | | | | | | 419 |
| -Bihar | | | | | | 107 | | 107 |
| -Chattiseahrh | | | | | | 8 | | 54 |
| -Jharkhand | | | 46 | | | | | 46 |
| -National | 241 | | | | 111 | | | 352 |
| -Odisha | 100 | | 6,682 | | | | | 6,782 |
| -Uttar Pradesh | 445 | | 1,691 | | 102 | 125 | | 2,363 |
| | 1,204 | - | 8,419 | - | 214 | 240 | - | 10,077 |
| Non Focus States | | | | | | | | |
| Grand Total | 1,204 | - | 8,419 | - | 214 | 240 | - | 10,077 |

For the year ended 31 March 2022:

| Geography / Theme | Humanitarian Response & DRR | Economic Justice | Private Sector Engagement | Essential Services | Gender Justice | Social Inclusion | India & World | Grand Total |
|--------------------|-----------------------------|------------------|---------------------------|--------------------|----------------|------------------|---------------|---------------|
| Focus States | | | | | | | | |
| -Assam | 844 | | | | 97 | | 278 | 1,219 |
| -Bihar | | 6,514 | | | | | 278 | 6,792 |
| -Chattiseahrh | | | 9 | | | | 707 | 716 |
| -Jharkhand | | | | | | | 702 | 702 |
| -National | | | | | | | 794 | 794 |
| -Odisha | 5,609 | | 5,397 | | | | | 11,006 |
| -Uttar Pradesh | 600 | | | | | | 278 | 878 |
| | 7,053 | 6,514 | 5,406 | - | 97 | - | 3,037 | 22,107 |
| Non Focus States | 359 | | | | | | 1,641 | 2,000 |
| Grand Total | 7,412 | 6,514 | 5,406 | - | 97 | - | 4,678 | 24,107 |

No grant amounts have been disbursed out of 'Foreign Contribution' to partners after September 29, 2020 to comply with the amended provisions of FCRA, 2010 and rules framed thereunder.

Upon receipt of Balance confirmation along with Audited Utilization Certificates from partners, Rs. 381('000) has been booked under prior period expenses (refer note no. 22) in the financial statements for the FY 2022-23.

Note 30: During the year, the Company has received in-kind donations of relief material of worth Rs. 72('000) [Previous Year Rs. NIL('000)] which have been fully distributed during FY 22-23.

Note 31: During the current year, expenditure includes Rs. 491('000) [Previous Year Rs. NIL('000)], the corresponding income of which was booked in the earlier financial year(s).

Note 32: Undistributed relief materials of the aggregate value of Rs 29,286('000) [Previous Year Rs 30,524('000)] are lying at various locations of Oxfam / partners at the end of financial year which was expensed off in the year of purchase as programme expenditure.

The image shows four handwritten signatures in blue ink. Below the signatures are two official blue circular stamps. The first stamp is for 'T.A. & CO. Chartered Accountants, New Delhi'. The second stamp is for 'OXFAM INDIA, New Delhi', with the text 'OXFAM INDIA' and 'NEW DELHI' visible within the stamp's border.

OXFAM INDIA

Notes to the financial statements for the year ended 31st March 23

(All amounts in Rupees thousands, unless otherwise stated)

Notes 33: Overhead Recovery

In the current financial year, OIN has charged an aggregate amount of Rs.4,425 being the Indirect Cost Recovery (ICR) from the project grants from Non-FCRA as a fixed percentage of direct cost, as per the respective donor Agreements. Actual expenditure has been booked under the ICR.

Note 34: FCRA Renewal

The company preferred a Writ Petition, Oxfam India v. Union of India, W.P. (C.) 15413/2022, on 5th November 2022 seeking directions to the MHA to pass a Speaking Order w.r.t. the refusal of renewal application of FCRA filed by Oxfam India. The Hon'ble Delhi High Court passed an order directing MHA to pass a reasoned speaking order pursuant to which, MHA passed an order dated 1st December 2022 rejecting the revision application and denying renewal of the registration.

Oxfam India challenged the validity and legality of the rejection of FCRA renewal registration of OIN by way of a writ petition filed in the Hon'ble Delhi High Court. Pursuant to this, MHA has been directed to produce detailed material in relation to its order. Oxfam India received 40 nos of the standard questionnaire (F. No. II/21022/58(472)/2022-FCRA) to respond point-wise with relevant information along with the supporting documents for the period from 2018-19 to 2021-22. Oxfam India responded all the questionnaires on 17th February 2022. The next date of hearing before the Hon'ble Delhi High Court is 17th October, 2023.

The FCRA audit and issuance of a certificate as required under the FCRA Act, 2010 is done by another independent practicing firm of Chartered Accountants and the statutory auditors have relied upon the same.

Note 35: CBI Investigation

On 19th April 2023, CBI officers (EO-II) raided the Oxfam India office located in New Delhi. They checked a number of records and took away some original documents. An FIR no. RC2202023E0010 dated 17th April 2023 has been filed under section 35, 37, 39 read with 7, 8, 12(4) and 17 of FCRA Act, 2010. Thereafter, Oxfam India staff have been summoned to CBI office as well as asked to submit more documents at regular intervals. The investigation is still in process as on date.

Note 36: Income Tax Survey

On 7th September 2022, Income Tax Officials led by Deputy Director (Investigations) conducted a 'survey' on Oxfam India office located in New Delhi wherein notice of impounding u/s 133A(3) of The Income Tax Act, 1961 was issued providing a description of documents, cloned data from laptops, mobile phones and server.

Further, Principal Commissioner of Income Tax has issued a Show Cause Notice for cancellation of organization's registration u/s 12AB of The Income Tax Act, 1961 with a set of Questionnaires to Oxfam India, DIN & Letter no: ITBA/COM/F/17/2022-23/1049328340(1), dated 1st February 2023. The questionnaires have been responded by Oxfam India on 13th February 2023 & 3rd March 2023. The hearing is still in process and Oxfam India Tax Consultant is attending the hearing. The matter is still in process as on date.

Note 37: Internal Control

The management of OIN has initiated adequate steps to strengthen/revamp the existing process of procurement and distribution of relief materials including inviting/obtaining multiple quotations, minimising of single source supplier, obtaining e-way bills from the vendors, wherever required.

Note 38: Internal Audit

As suggested by the Statutory Auditor, the management is in the process of ensuring adequate coverage and extent of checking of the transactions by an independent firm of a practicing Chartered Accountants who are acting as internal auditors to ensure audit in depth is conducted in a timely and effective manner so that it commensurate with the nature, size of its operations and complexities.

Note 38: Previous year figures have been regrouped/reclassified, wherever necessary to confirm current year classification.

As per our report of even date

For **Thakur, Vaidyanath Atyar & Co.**

Chartered Accountants
Firm Registration No.: 000038N



K.N. Gupta
Partner
Membership No.: 009169

Place: New Delhi

Date: **12 SEP 2023**



For and on behalf of the Board of Directors of
Oxfam India

 
Shankar Venkateswaran **Anup Singh Khosla**
Director Director
DIN: 02920174 DIN: 00917703


Pankaj Anand
Interim Chief Executive Officer


Tanushree Chakra
Assistant Manager - Finance

Place: New Delhi
Date: **04/09/2023**

Place: New Delhi
Date :

PARTNERS

| SR. NO. | PARTNER NAME | PARTNER ACRONYM (IF APPLICABLE) | IMPLEMENT AREA |
|---------|---|---------------------------------|----------------|
| 1 | Palishree | | Odisha |
| 2 | Prastutee | | Odisha |
| 3 | Society For Leprosy Amelioration and Rehabilitation | SOLAR | Odisha |
| 4 | Womens Organization for Rural Development | WORD | Odisha |
| 5 | INDRANARAYANPUR NAZRUL SMRITI SANGHA | INSS | West Bengal |
| 6 | Institute for Development Education and Learning | IDEAL CSJ | Delhi |
| 7 | Morigaon Mahila Mehfil | MMM | Assam |

CORPORATE PARTNERS



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Oxfam India is a movement of people working to end discrimination and create a free and just society. Oxfam India, a completely autonomous Indian organisation, is a member of the global confederation of 21 Oxfams across the world. Oxfam India is registered under Section 8 of the Indian Companies Act, 2013.

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The information in this publication is correct at the time of going to press.

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Report designed by Ravi Kumar.



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