# FORUM FOR MEDICAL ETHICS SOCIETY

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# ANNUAL REPORT 2023-2024

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### Forum for Medical Ethics Society Annual report 2023-2024

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FMES Annual Report 2023-2024

#### I. Introduction

Founded in 1993 by a group of medical practitioners disillusioned with unethical medical practices, the Forum for Medical Ethics Society (FMES) evolved into a wider umbrella group for individuals from diverse backgrounds interested in bioethics and a number of other areas of interfacing of bioethics, health, law and regulations, policy, and research. Over the past 27 years, FMES established three platforms — *Indian Journal of Medical Ethics* (*IJME*) (since 1993), NBC (since 2005), and Health, Ethics, and Law Institute (HEaL Institute) for Training, Research and Advocacy (since 2018). At FMES, we conceive both health and bioethics in much broader manner taking into account wide range of social and structural determinants of health; and acknowledging the deep relations between human health and health of the planet as such. The latter allows to conceive bioethics more inclusively to not lose the sight of animal health, and environmental matters which have deep implications for human health and what is now referred to as planet health.

In this reporting year 2023-2024, FMES completed 31 years since its inception. It continues to focus on strengthening medical ethics in modern healthcare. However, over time, FMES has expanded its engagement beyond medical ethics to the broader discipline of bioethics and its various sub-fields, such as, research ethics, public health ethics, clinical ethics. It attempts to engage with emerging issues from the broader spaces of health, ethics and allied themes.

We take this opportunity to report the work accomplished during the financial year 2023-2024 across its two of the three platforms namely:

- 1. The *Indian Journal of Medical Ethics (IJME)* for exchanges between non-medical experts, philosophers and social scientists, medical providers, health researchers, paramedical personnel and advocacy groups. *IJME*, till date, is the only journal on bioethics and medical ethics published from India (since 1993) (Section II);
- 2. National Bioethics Conferences (NBCs) platform for engagement amongst the stakeholders in bioethics. So far, FMES in collaboration with other organisations including academic institutes has organised **nine** NBCs in different parts of India (since 2005) (Section III);
- 3. Health, Ethics and Law Institute for Training, Research and Advocacy (<u>HEaL Institute</u>) for FMES' programmatic work (since 2018) (Section IV).

Finally, **Section V** presents the audited statement of accounts for the reporting financial year 2023-2024, that is the assessment year 2024-2025.

#### II. Indian Journal of Medical Ethics (IJME)

Indian Journal of Medical Ethics, earlier known as Medical Ethics and Issues in Medical Ethics, is a peer reviewed indexed journal (Jesani, 2012; Pandya, 2012), first published in 1993. IJME is the only indexed and peer reviewed leading journal in the arena of bioethics in India and amongst a few in the South Asia region. It was established with the aim of fostering debate and contributing to scholarship in bioethics. With the completion of 31 years of sustained regular publication, it has emerged as a leader in this field in low- and middle-income countries. IJME has consistently facilitated opportunities to build awareness and sensitize individuals in institutions of higher education, as well as policy makers, to the ethical dimensions of research and the importance and need for improved

regulatory framework. As *IJME* continued to nurture the growth of bioethics in the country, the need for a platform, where various stakeholders could meet and discuss ethical issues, was felt.

*IJME* continues to face financial challenges but has succeeded in carrying on with continuous publication even after 30 years. Considered a reliable source of healthcare ethics information and policy, our articles are cited by journalists, policy makers, and even the courts. *IJME's* content is used widely for ethics courses.

This brief report summarises the *IJME*'s work from April 2023 to March 2024.

#### **II.1 Submissions received**

During this reporting year, a total of 123 papers were published during the year of which 100 featured in the four issues from Apr-Jun 2023 to Jan-Mar 2024 printed during the reporting year and the rest 23 were published under 'Online first', which were to be added in the future issues. The articles included in the issues also consisted of articles submitted in the previous Financial Years.

#### II.2. Print issues and their content

As always, four quarterly issues were published during the year. We have been able to print all four issues throughout 2023-24.



The section-wise distribution of content of all the four issues together is shown below:

	1	
Sr no	Section name	Number of
		pieces published
		during 2023-2024
1.	Editorials	9
2.	<b>Research Articles</b>	13
3.	Commentaries	15
4.	Case study	4
5.	Law	5
6.	Reflections	6
7.	Discussions	7
8.	Students' Corner	2
9.	Creative space	2
10.	Media Reviews	18
11.	Letters to the Editor	14
12.	Reports	2
13.	Obituaries	2
14.	Financial Report	1
	Total	100

#### **Retraction**

In April 2023, *IJME* had to retract an article following an investigation into a reader's complaint of plagiarism. A plagiarism check found that a substantial amount of text in the article "Ethical issues in child and adolescent psychotherapy: a clinical review" (<u>https://doi.org/10.20529/IJME.2010.053</u>), published in the July-September 2010 issue of *IJME* was reproduced from a published article (LI Ascherman, S Rubin. Current Ethical Issues in Child and Adolescent Psychotherapy. *Child Adolesc Psychiatric Clin N Am*. 2008. 17: 21–35. <u>https://doi.org/10.1016/j.chc.2007.07.008</u>). The authors were informed of the findings of the investigation and the grounds for retraction, who consented to the retraction (<u>https://doi.org/10.20529/IJME.2023.027</u>).

#### II.3 *IJME* reviewers

We are fortunate to have dedicated expert reviewers who put their sincere efforts into working on and improving submissions. We express our deep gratitude to all reviewers who remain deeply invested in *IJME* by providing high-quality review of manuscripts we receive, an essential component of quality publishing.

Aarthy Ramasamy, Abhijeet Kulkarni, AJ Patowary, Amar Kanekar, Amita Pitre, Aneesh Basheer, Angus Dawson, Anirudh Kala, Anuradha Rose, Arima Mishra, Arun Bhatt, Bhakti Sarang, Bijoya Roy, Biju Soman, BN Vallish, C Kesavadas, Christina George, Christopher Vimalraj, D Savitha, Daisy Dutta, Deepa Pandit, Dheeraj Kattula, Dipa Sinha, Dipika Jain, Farzeena Habeeb, GL Krishna, Gurpreet Singh, Harris Solomon, Hemalatha K, Isha Sinha, J Amalorpavanathan, Jagadeesh Narayan Reddy, Jagriti Gangopadhyay, Jeemon Panniyammakal, John Stephen, K Muthuprathiba, Kajal Bhardwaj, Kangkana Bhuyan, Kannan Thiruvengadam, Kausar S Khan, Kaveri Mayra, Kavitha Kurungati, Kingsly Robert Gnanadurai, Kishor Patwardhan, L Ramakrishnan, Lakshmi Lingam, Leena V Gangolli, Madhavi Bhargava, Madhurima Ghosh, Malu Mohan, Manickam Ponnaiah, Manjulika Vaz, Manoj Kumar Das, Margaret Winker, Meena Putturaj, Monica Sakhrani, Mukta Gundi, Nilangi Sardeshpande, Nithya Gogtay, Niveen Abu-Rmeileh, Padma Ramachandran, Pavithra Arunachaleswaran, Prabir Chatterjee, Premdas EP, Priya Pais, Priya Satalkar, Priyadarshini Chidambaram, Priyadarshini Kulkarni, Radha Holla, Radha Sundaram, Ramshekhar N Menon, Ranjith Viswanath, Ravi Prasad Varma, Ravi Vaswani, Robyna Khan, Rohin Bhatt, Roli Mathur, Roop Gursahani, Samuel Ujewe, Sangeeta Rege, Sanjana Hooda, Sanjay Kalra, Sanjay Nagral, Sapna Mishra, Satendra Singh, Satheesha Nayak, Sayantan Datta, Sebin George, Shaibya Saldanha, Sharmitha Krishnamurthy, Siddharth Sarkar, Smriti Khanna, Spandana Rayala, Sualeha Shekhani, Subhash Chandra Lakhotia, Sudarshan Kottai, Sundar Sarukkai, Sunu C Thomas, Supriya Subramani, Sushma Bhatnagar, Swapnatai Meshram, Tannishtha Samanta, Tarun Bhatnagar, Tijo George, Udaya S Mishra, Ujwala Kadrekar, Uma V Sankar, Varun Bhatta, Vibhuti Patel, Vina Vaswani, Vineeta Bal, Vishruth KS, VT Jissa, William Joe, Yogender Malik, Yuvraj Krishnamoorthy, Zaibunissa Begum.

Additionally, we express our sincere gratitude to the Working Editors Group (WEG), that is, the core group of editors; and members of the editorial board who reviewed manuscripts during the year 2023-24.

#### **II.4 Social media presence**

*IJME* uses its social media presence to widely disseminate the articles published in the journal and connect with its readers. The *IJME* Facebook public group now has 7.9K members, whereas its Facebook page has 2.3K followers/friends. Additionally, we have Twitter accounts for *IJME* with 2568 followers and LinkedIn account with 1104 followers and 954 connections.

The HEaL Institute Facebook page has 554 followers and a Twitter account with 172 followers. Bioethics news items across media, information on our short duration training sessions, and various events and discussions held at FMES are regularly posted on these platforms.

#### **II.5 Indexing**

We continue to be indexed in MEDLINE/PubMed, The Philosopher's Index and Scopus. We have been part of PubMed's LinkOut facility from 2017 onwards, in order to provide direct access to readers searching the database. The Table below shows the direct usage from the PubMed database over the four years up to March 2024.

Month (2020-21)	Hits	Month (2021-22)	Hits	Month (2022-23)	Hits	Month (2023- 24)	Hits
Mar 2021	1535	Mar 2022	1636	Mar 2023	1723	Mar 2024	1434
Feb 2021	1213	Feb 2022	1514	Feb 2023	1484	Feb 2024	1240
Jan 2021	1177	Jan 2022	1456	Jan 2023	1524	Jan 2024	1153
Dec 2020	1160	Dec 2021	1448	Dec 2022	1409	Dec 2023	1220
Nov 2020	1220	Nov 2021	1612	Nov 2022	1928	Nov 2023	1587
Oct 2020	1129	Oct 2021	1561	Oct 2022	1921	Oct 2023	1508
Sep 2020	1033	Sep 2021	1293	Sep 2022	1469	Sep 2023	1373
Aug 2020	971	Aug 2021	1155	Aug 2022	1234	Aug 2023	1160

Jul 2020	1162	Jul 2021	1297	Jul 2022	1369	Jul 2023	1184
Jun 2020	1573	Jun 2021	1346	Jun 2022	1349	Jun 2023	1269
May 2020	1953	May 2021	1539	May 2022	1569	May 2023	1444
Apr 2020	1217	Apr 2021	1463	Apr 2022	1743	Apr 2023	1634
	14,123		15,708		18,722		16206

#### II.6 Subscription fees

We have maintained the size of the print issue at 88 pages, with one issue of the year printed in colour. The subscription rates were revised in January 2023 and have been retained for 2024 as well.

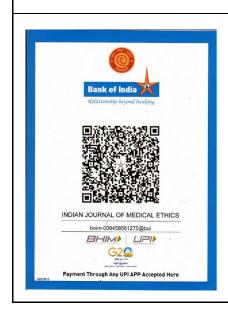
	Subscri	ption rates	s for print issu	e of <i>IJME (Eff</i>	fective from Janua	ıry 2023)	
Period	I	ndia (in IN	R)	SAARC Cou	ntries* (in INR)	Internatio	nal (in USD)
	Individua l	Student	Institution al	Individua l	Institutional	Individua l	Institution al
One Year	1,700	900	4,300	2,600	5,200	110	220
Two Years	3,000	1,500	7,500	4,800	9,300	180	400
Five Years	7,800	NA	19,450	12,000	23,760	430	980
Life-time	86,400	NA	216,000	103,680	237,600	8,640	21,600

1. \*Subscribers from other SAARC countries (Bangladesh, Bhutan, Maldives, Nepal, Pakistan, and Sri Lanka) may please pay the Indian rates with an additional INR 600 per year for postage.

2. Agency discount: 20%

3. Subscription payments can be made by Demand Draft or Cheque in favour of Indian Journal of Medical Ethics, O-18, Nav Bhavna Premises Co-operative Society Ltd, 422 Veer Savarkar Marg, Prabhadevi, Mumbai – 400025, INDIA, Mobile contact: 07506265856.

4. Contact: <u>admin@ijme.in</u> / <u>ijmemumbai@gmail.com</u>



The UPI payment of Subscriptions using QR code may not work for all banks when used by account holders from outside India. The access to the UPI payment gateway is only as per the government policy which may change from time to time.

Early this year, we introduced QR code for accepting subscription payments for easy and quick transactions through various UPI apps.

#### **II.7 Web management and online submission system**

OJSCloud, our technical partners for online editorial management system, have helped us customise the system as much possible within the open-source framework of OJS/PKP. The system has been tested for various functions, and changes have been made after

discussing the same with a few of the editors. The system is scheduled to go live in May 2024.

Z-Aksys Solutions Pvt Ltd, our technical partner for web management, have been helping us with issues related to websites and servers. In an effort to be self-sufficient in technical management, we continue to do in-house website management including page-making, uploading of content on websites, and management of the back end. We have been working on resolving technical issues at our end as much as possible.

#### II.8 Updates from the editorial office

As of March 2024, we continue to have three full time staff for FMES-IJME work. Meenakshi D'Cruz supports the team on voluntary basis as the Editorial Consultant, majorly helping with the copyediting of manuscripts, assisting with suggesting reviewers for the divers submissions, and on various matters.

#### III. National Bioethics Conference

#### **III.1 Genesis**

Several troubling ethical issues peculiar to the Indian context and related to the eastern culture needed deliberation and analysis in a supportive and unbiased environment. Recognizing this need, FMES created the platform of the NBC in 2005.

The formation of the NBC platform was motivated by the need to create space for reflection, open debates, expression of diverse perspective on one single topic, and coming together of people interested in the multidisciplinary, intersectional and intersectoral conversations on issues relating to health and allied themes towards improvement of people's well-being, improving the healthcare system, responding to newer issues with advances in health technologies, and the changing terrain of health issue on account of environmental concerns — climate change.

Although called 'National Bioethics Conference', it does attract participants from the South Asia region, and from the Global North.

All NBCs involved co-hosts and collaborators which has made the platform a shared one despite being established by FMES. NBCs are co-hosted by FMES along with various other entities — academic institutes, and nongovernment organizations from across India. Furthermore, when there are opportunities, the collaborations with international platforms have also been secured in the past. For example, NBCs in 2018 and 2022 involved collaborations and joint conferences with global platforms namely the World Congress of Bioethics of the International Association of Bioethics; and the Global Mental Health Summit. We have been able to maintain this spirit of shared and collaborative platform of NBC over the past 20 years since its inception.

NBCs are organized every two years. So far, we have organized nine NBCs, each attracting between about 350 and 700 participants.

#### **III.2 Overview of the past NBCs**

Over these past two decades, FMES-*IJME*, in collaboration with partners, has organized nine NBCs with varying themes. [NBC website with archival of all the past NBCs].

#### **First NBC**

Theme: "Ethical challenges in health: Global context, Indian realities" Venue: YMCA International Centre, Mumbai Dates: Nov 25-27, 2005 Partners: 20 institutions

#### Second NBC

Theme: "Moral and ethical imperatives of healthcare technologies: scientific, legal, and socio- economic perspectives" Venue: National Institute for Mental Health and Neurosciences (NIMHANS) Convention Centre, Bengaluru, Karnataka. Dates: Dec 06-08, 2007 Partners: 38 organizations

#### **Third NBC**

Theme: "Governance of healthcare: ethics, equity and justice" Venue: All India Institute of Medical Sciences, New Delhi, Dates: Nov 18-20, 2010 Partners: 38 organizations

#### **Fourth NBC**

Theme: "Ethical and regulatory challenges in health research" Venue: Central University of Hyderabad, Hyderabad, Andhra Pradesh Dates: Dec 06-08, 2012 Partners: Central University of Hyderabad, Hyderabad, Andhra Pradesh and the Council for Social Development—an affiliate of the Indian Council for Social Sciences— Hyderabad, Andhra Pradesh

#### Fifth NBC

Theme: "Integrity in medical care, public health, and healthcare research" Venue: St. John's National Academy of Health Sciences (SJNAHS), Bengaluru, Karnataka Dates: Dec 11-13, 2014.

Co-hosts: SJNAHS, Bengaluru, Karnataka and Society for Community Health Awareness, Research & Action (SOCHARA), Bengaluru, Karnataka

#### Sixth NBC

Theme: "Healing and dying with dignity: ethical issues in palliative care, end-of-life care, and euthanasia"

Venue: Yashada, Baner Road, Pune, Maharashtra, India

Dates: Jan 13-15, 2017

Co-hosts: Interdisciplinary School of Health Sciences, Savitrabai Phule Pune University, Pune, and Mahila Sarvangeen Utkarsh Mandal, Pune. Collaborators: 17 Joint Seventh NBC and fourteenth World Congress of Bioethics Theme: "Health for all in an unequal world: obligations of global bioethics" Venue: SJNAHS, Bengaluru, Karnataka Dates: Dec 07-09, 2018 Co-hosts: SJNAHS, Bengaluru, Karnataka; SOCHARA, Bengaluru, Karnataka; and SAMA Resource Group for Women and Health, New Delhi

This was a bid based process to be able to host the World Congress of Bioethics, a platform established by the International Association of Bioethics (IAB), a global network dedicated for pursuing work center-staging bioethics discourse and issues. FMES had applied and won the bid to host it along with other co-hosts.

#### **Eight NBC**

Theme: Crisis within a crisis: Scientific, ethical & humanitarian challenge of COVID-19 Venue: Virtual Dates: Saturdays, November 28, December 5, 12, 19, 2020 Co-hosts: Center for Ethics, Yenepoya (Deemed to be University)

Joint Ninth National Bioethics Conference and Fifth Global Mental Health Summit Theme: mental health: center-staging human rights, ethics, law and policy matters Venue: Hybrid, that is, Virtual + BALM, Chennai

Dates: **Saturdays**, December 3, and 10, 2023 (Virtual); Saturday, December 17, 2022 (inperson at BALM, Chennai)

Co-hosts: Forum for Medical Ethics Society (FMES), Mumbai; FMES' Health, Ethics and Law Institute (HEaL), Mumbai; Banyan Academy of Learning M (BALM), Chennai, TN, India; Centre for Mental Health Law and Policy (CMHLP), Pune, MH; and Sangath, Goa, India.

#### III.3 FMES-IJME Ethics Awards 2022-2023

FMES and *IJME* have been working for over 30 years towards bringing ethical concerns in healthcare to prominence and inculcating ethics in healthcare practices, health research and policies. We have organized eight biennial NBCs and the ninth one has been recently concluded. This platform is linked with healthcare institutions and policy makers to create a space for public deliberation on ethical healthcare with the participation of people and civil-society organizations. Numerous individuals and organizations, with their dedication and collective efforts over the years, have made ethics a part of the public discourse on healthcare practices, research, and policy in India.

At present, there are insufficient avenues to recognize contributions made by individuals and civil society-based groups to healthcare ethics and bioethics in India and to honor them for these contributions that are making difference to people's lives in diverse ways. The FMES-*IJME*, therefore, decided to institute a regular bioethics award that could encourage role models in the practice of ethics in healthcare. The FMES-*IJME Ethics* Award *is* an event of biennial NBCs.

The <u>FMES-*IJME* Ethics Award 2022-23</u> was part of the <u>9th NBC</u> held in December 2022 which was reported in the Annual Report for the year 2022-2023. The FMES-*IJME* Ethics Awards 2022-2023 were co-hosted by the FMES in collaboration with Banyan Academy of Leadership in Mental Health (<u>BALM</u>), Chennai. This time the awards were presented

for 'Outstanding Contribution to Ethical Practices and Improving Access to Mental Healthcare for Marginalised Communities', which are in line with the theme of the joint 9th NBC-5th <u>GMHS</u> (Global Mental Health Summit) Conference, that was concluded in December 2022. The Awards presentation ceremony was a virtual event organized in June 2023.

#### The three awards categories were:

**Category 1** | **Persons with lived experiences** of navigating through mental health issues turned into advocates and champions in spaces of 'right to mental healthcare'.

**Category 2** | **Youth-led organisation** working with marginal communities on mental health matters, especially providing services, implementing innovative approaches to respond to mental health concerns of marginalised communities. Organisations that have been operating in mental healthcare for less than 5 years and the age bracket of the lead/head of the institution and/or of board members and/or overall team ranges between 15 and 25 years will be eligible for this category. Given the complexity of these criteria, the Award Selection Committee (ASC) may use its discretion within certain parameters.

**Category 3** | **Community-based civil society organisations** engaged with mental health spaces, service provision, working to improve people's access to mental health services, working to strengthen public mental healthcare services, and may have explored and/or implemented innovative approaches to community mental health service provision. The work of these organisations is expected to be informed by the overall philosophy of making mental health services inclusive; working towards destigmatising persons with mental health concerns, and their near and dear ones; and destigmatising seeking help or treatment for mental healthcare concerns.

#### Award prize

- 1. A cash award of INR 80, 000 (Eighty thousand) in each of the three categories.
- 2. A cash award of INR 10,000/- (Ten thousand only) to each Appreciation Awardee, and
- 3. A citation prepared by the Award Selection Committee and read out at the award conferring event.

#### Award Selection Committee

Deepa Pawar, Founder Director, Anubhuti Charitable Trust, Thane; Ufra Mir, Founding Executive Director, Peace-psychologist, Paigam and International Center for Peace-psychology, Kashmir; and Harsh Mander, Chairperson, Centre for Equity Studies, New Delhi served as jury and shouldered the responsibility of screening the nominations and selecting the individuals and groups for the awards across the aforesaid three categories. [Award Selection Committee]

Together they brought to the table extensive and in-depth diverse expertise alongside experiential knowledge. More specifically, their background collectively comprised longstanding active engagement in civil society spaces; clinical practice in mental health care spaces and working in the conflict areas; and overall being rooted in public health, and people-centred advocacy in the broader areas equity, healthcare rights, and patient and consumer interests.



#### Awardees

**Aryan Somaiya,** Co-founder of Guftagu Counselling and Psychotherapy (OPC) Pvt. Ltd. [<u>Citation</u>]; **Sudarshan R Kottai, Professor,** Department of Humanities and Social Sciences, <u>Indian Institute of Technology Palakkad</u> [<u>Citation</u>]; and **Ekjut** (Together building healthier communities), civil society organization and has been working with marginalized and tribal communities [<u>Citation</u>] were conferred with awards.



#### Awards presentation ceremony

Awards presentation ceremony (Virtual) was held on Friday, June 9, 2023. [Proceedings]



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#### III.4 10<sup>th</sup> National Bioethics Conference

The 10<sup>th</sup> NBC is scheduled to be held on Friday and Saturday, January 30 and 31, 2025. In the reporting period we had just begun the preparatory work for the same. The conference theme will be, 'AI In Health Care: Ethics, Law, And Human Rights Matters'. The Indian Institute of Technology-Madars, Chennai, and the Bioethics Department, Christian Medical College, Vellore have joined FMES-IJME-HEaL Institute as co-hosts.

The theme is timely and relevant for more than one reason. These include, first and foremost, its unique features leading to unique opportunities but also unique challenges it throws; fast-paced growth; appears to be largely driven by commercial interest of the private players; government's interest in the potential AI technologies offer to boosting this space economically; the aspirations the government garners to excel in this space to be a global leader; little conversation on AI health technology and ethics-governance-policy matters; conspicuous by its absence is the conversation and engagement with the prospective users, both health care providers and people as key stakeholders and as collaborators.

In Indian context, AI health technologies are being developed and deployed. However, there is a need for deeper, grounded, and informed discussions and debates on range of aspects, especially relating to policy, ethics, regulations, laws, governance, and human rights amongst the diverse stakeholders relevant to AI health technology and allied spaces. Such conversations and discourse would help towards making the AI health technology space ethically and scientifically sound, be transparent, open for critique, and enable mid-stream correction all the time.

The 10<sup>th</sup> NBC is aimed providing a platform for such discussions and debates by bringing together diverse stakeholders; to learn from each other; and to inform the discourse from multidisciplinary perspective and by paying attention to theoretical, epistemological, and pragmatic considerations. More specifically, it is to appreciate the current canvas of AI health technology development in India; understand policy-ethics- regulatory- legal-governance and human rights perspective on AI health technologies. It is to discuss and deliberate upon AI health technology developments are confronted with and how they navigated through them on the pathways of technology development, such as, conceptions, development, testing, deployment, and post-deployment.

It is important to locate AI health technologies and ethics of AI discourse in the larger ecosystem of health care system, health care delivery and health research in India. Given the specificities of AI technologies in general and AI health technologies in particular, it is important to understand Indian ecosystem's preparedness to embrace AI health technologies and if they can contribute to strengthening health justice or otherwise.

Furthermore, we also locate AI health technologies in the historical context of the evolution of health technologies and ethics, and governance discourse around it. Amongst other matters, there is much to draw upon, particularly from the scholarship in the area of health technology assessment (HTA). HTA has centre-staged governance systems, and assessment systems to ensure such technologies remain relevant, safe, fair, and resource efficient by considering voices of diverse experts on the one hand, and users of said technologies on the other hand.

Against this backdrop, we believe that the 10<sup>th</sup> NBC platform will offer an opportunity to contribute to the multidisciplinary discourse on AI health technology centre-staging people and their health care needs with focus on India. The conference will comprise of plenaries, workshops, and training institutes.

# IV. Health, Ethics and Law Institute (HEaL Institute) For Training, Research and Advocacy

The Health, Ethics and Law Institute (<u>HEaL Institute</u>) for Training, Research and Advocacy, a programmatic platform of FMES is the youngest one amongst the three platforms of FMES. It was established in 2018-2019 to pursue FMES' programmatic work in the domains of health and bioethics; and engages itself into trainings, research, public engagement, and advocacy activities on contemporary issues.

During the reporting year, we continued with routine activities, such as, publishing fortnightly digest, and research related engagement. We continued our efforts of writing grant proposals to pursue the work at HEaL Institute. There were no new funded projects implemented.

#### IV.1 Research engagement

We continued with the data engagement relating to <u>the project</u> titled 'A collaborative research initiative cataloguing key community engagement practices embedded in Implementation Research Public Health Projects Involving Disadvantaged

(rural/indigenous) Communities in India' supported by the WHO-TDR. The last two annual reports detailed the inception and implementation of this project.

Although the funds are exhausted and project is administratively closed, we continued with data analysis of the empirical research undertaken during the project period, writings, and presentations of the emerging works from these data sets.

FMES members continued to publish their works in academic journals including in *IJME* as they always do.

#### IV.2 Advocacy and media engagement

A <u>detailed critical comment</u> was submitted in response to the call for public consultationengagement by the ICMR on its consensus policy statement titled, 'The ethical conduct of controlled human infection studies (CHIS) In India.

FMES members continue to engage with media. This includes writings in the popular press, and media reporting the views of FMES members from time to time on diverse health and ethics issues.

#### **IV.3 Fortnightly Digest**

We started crafting and disseminating fortnightly digest in Aug 2020. It has been aimed at updating e our readers and peers about all the activities of FMES, HEaL, and IJME that took place in the previous fortnight along with curated information from the peer spaces. The first Fortnightly Digest was sent out on August 11, 2020.

During this report year 2023-24 we curated and disseminated 23 Fortnightly Digests. [Archive of the Fortnightly Digests].

V. Audited accounts 2023-2024









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FMES Annual Report 2023-2024

#### FORUM FOR MEDICAL ETHICS SOCIETY

# BALANCE SHEET AS ON 31ST MARCH 2024 Maharashtra Public Trust Act 1950

As on 31st	100-100-00-0		As on 31st	As on 31st	204-0745ACD		As on 31st
March 2023	Particulars		March 2024	March 2023	Particulars		March 202
Amount Rs.		Amount Rs.	Amount Rs.	Amount Rs.		Amount Rs.	Amount P
	FUNDS AND LIABILITIES				PROPERTY AND ASSETS		
	Trusts Funds or Corgus:-				Manufactory and a subsection of		
136.157	Bai. as per last Balance Sheet	196,157			Immovable Properties (at cost)	1 3	
sealer.	Addition during the Year	899(437	136,157	8.	Balance as per Last Balance Sheet Addition during the year		
136,157	Concerned an information of		400,407	2	Less: Sales during the year		
0.536.53					Depreciation upto data		
	Other Earmarked Funds :				Investments		
	(Created under the provision of the			10	Note: Market Value of Investmenta in 8s		
	Trust Deed or out of the Income)				THE PART CLASS CLASS		
	Depreciation Fund		11 2		Furniture & Fixtures (As Per Sch A)		
	Sinking Fund			447,326	<ul> <li>POVSSAVSTANTSSSSSSSSSSSSSSSSSSSSSSSSSSSSSS</li></ul>	447,226	
	Reserve Fund				Addition during the year	-	
	Any other Fund			447,226	CALMER AND A UNIT OF ACTIVITY AND A CALMER	447,226	
450,570	-Life Subscription fees (Refundable)	430,570	01/2010/01		Less: Sales during the year	1010761	1.10
45,000	-Contingencies Fund	45,000	475,570		Less: Depreciation upto date	364,252	82,9
	Loans (Secured or Unsecured)			343,570			
	From Trustees			103,656			
242	From Others		ੁੰ	an aparta	Loans( Secured or Unsecured): Good/Doubtful		
					Loan Scholarships		
	Liabilities:			1.00	Other Loans		5
30,300	For Expenses (TD5)				and the second se		
	For Advances	-			Advances		
198	For Rent and other Deposits				To Trustees		
22 041	For Sundry Credit Balances	-			To Employees		
30,300				133	To Contactors		
				and share	To Lawyers		
				69,298 117,205	To Others Amount with GST Authorities	58,911	
		1		117,254	Tax Deducted at Source	68,468 390,569	517,9
	Income & Expenditure A/c:-			305,868	The Decidence of Solaria	396,767	211/2
4,779,702	Bal. as per last Balance Sheet	3,539,335	1	492,371		L 1	
1,240,367	Less : Defecit as per Inc.& Exp A/c	285,346	3,253,989		Income Outstanding		
3,539,335					Rent	2.0	
	Add: Surplus as per income and				Interest		
	& Expenditure Account				Other Income		12
3,539,335				÷.			
					Cash & Bank Balances		
					a) in current account or fixed deposit account with		
				700 70.00	the second second second second second	1000000	
				A C 14 C A PLA HC	<ol> <li>In Saving Account with Saraswat Bank</li> </ol>	213,203 127,341	
					<ul> <li>II) In Saving Account with Bank of India</li> <li>III) In Saving Account with Central Bank of India</li> </ul>	16,427	
					III) In Fixed Deposit: with Seraswat Bank	2,900,000	
				6,922	b) With the Trustee	7,823	3.264.7
				3,585,335			
				net-choice	Income & Expenditure A/c-		
				43	Balance as per Balance Sheet		
					Less: Appropriation, if any		
					Add: Deficit as per Income and		
					Expenditure Account		
					S WITH S SALES IN WITH S		

Notes to accounts schedule D

As per our report of even date For Sachin P. Mulgaokar & Co. Chartered Accountants

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Eirm Reg No 108945W

Sachin P. Mulgaokar Proprietor Membership No: 040942

Place : Mumbal Date : 28th September 2024

The above Balance Sheet to the best of my belief contains a true account of the Funds & Liabilities and of the Property and assets of the Trusts

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Place : Mumbal Date : 28th September 2024

Trustee



#### FORUM FOR MEDICAL ETHICS SOCIETY

INCOME & EXPENDITURE FOR THE YEAR ENDED 315T MARCH 2024 Maharashtra Public Trust Act 1950

For the year ended 31st March 2023	EXPENDITURE		For the year ended 31st March 2024	For the year ended 33st March 2023	INCOME		For the year unded 31st March 2024
Amount Rs.		Amount Rs.	Amount Rs.	Amount Rs.		Amount Rs.	Amount RL
Amount Rs. 29,419 - - - - - - - - - - - - - - - - - - -	Establishment Expenses Remuneration to Trustees Remuneration ( In case of Meth ) Legal Expenses Audit Fees Cantribution to Charity Commissioner Amount written off Bad Debts Loan Scholarship Irrevisable Rents Other Inems Miscelleneous Expenses Depreciation Amount Transferred to Reserve or Specific Fund Contingency Fund Expenditure on Objects of Trust Religious	Amount Rs. 2,195,578	Amount Rs. 20.582 30,000	Aresount Rs. 11,934 8,911 218,104 238,94 84,734 332,575 846,282	Rent Interest On Saving Bank Account On Fixed Deposit with Bank Dividend Denations Grants Income from Other Sources (Schedule C) Transfer from Reserve	Amount Rs. 19,344 193,127	Amount Rs. 210,471 123,250 277,144 1,350,049 285,346

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As per our report of even date For Sachin P. Mulgaekar & Co. Chartered Accountants Firm Reg No 108945W

Sachin P. Mulgaokar Proprietor Membership No: 040942

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Place : Mumbai Date : 28th September 2024

Aury Ke Trustee

Place : Mumbai Date : 28th September 2024



FOURM FOR MEDICAL ETHICS SOCIETY SCHEDULE OF FIXED ASSETS

Schedule A

			Gross Block				Depreciation			Net Block
	Particular	As at 01.04.2023	Additions	Deletion	As at 31.3.2024	As at 1.4.2023	During the Year	As at 31.3.2024	W.D.V. as at 31.3.2024	W.D.V. as at 31.3.2023
10	Computers Equipments	284,319 73,757		1	284,319 73,757	258,606 49,588	10,284 4,833	268,890 54,421	15,429 19,336	25,713 24,169
m	Furniture & Fixture	89,150			89,150	1			48,209	53,774
	Total	447,226	1	8	447,226	343,570	20,682	364,252	82,974	103,656
-	Previous Year	447,226		*	447,226	314,152	29,418	343,570	103,656	•





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#### Forum for Medical Ethics Society

#### Schedules forming part of the Income & Expenditure Account

Expenses incurred on objects of the Trust (Educational)

#### Schedule B

Schedule C

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Particular	31st March 2024 Amount	31st March 2023 Amount
CC Avenue Charges	4,548	3,955
Bank Charges	1,253	744
Electricity Charges	13,081	5,196
Hospitality and Meeting Expenses	42,925	24,872
Rent	195,000	200,000
Membership Fees	44,296	40,811
Professional Fees	512,233	901,919
Salary and Other Allowances	823,745	1,014,775
Subscription Charges	17,169	24,243
Insurance Premium	424	424
Miscellaneous Expenses	12.123	83
Office Expenses	26,682	24,042
PayU Service Charges	2,049	3,652
Postage & Telegram	35,572	52,973
Printing & Stationery	11,716	48,527
Printing of Journal	171,773	165,196
Repairs & Maintenances	550	11,715
Interest on TDS Payment	1,650	320
Interest and late fees on Professional Tax Payment	29,332	-
Staff Welfare	9,723	8,886
OJS Clouds Hosting and Service Charges	53,800	29,900
OJS Clouds Platform Fees	118,640	
Website Expenses	40,452	40,440
Telephone and Internet Charges	9,863	12,618
Translation Charges	1008	81,390
Traveling & Conveyance	14,380	16,806
Google Email Storage	2,600	
Total	2,195,578	2,713,487

#### Income from Other Sources:

Particular	31st March 2024 Amount	31st March 2023 Amount
Membership Fees	53,348	500
Subscriptions	627,277	589,716
Coordinating FMES-UME Ethics Award 2020-21	-	107,945
Coordinating FMES-IJME Ethics Award 2022-23	372,840	
Coordinating 5th Global Mental Health Summit (GMHS) and 9th		
National Bioethics Conference (NBC)	283,037	
Article Processing Charges		125,000
Service Charges	13,547	
	1,350,049	846,282

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# Forum for Medical Ethics Society

Note No.1:

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#### A. Significant Accounting Policies as on 31-03-2024.

#### a) Basis of Accounting

- The Financial Statements have been prepared in accordance with historical cost convention in accordance with the generally accepted accounting principles in India and the applicable Accounting Standards issued by the Institute of Chartered Accountants of India.
- All Income and Expenditure items in the financial statements are recognized on cash basis.

#### b) Use of Estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and reported amounts of revenues and expenses for the year. Actual results could differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognized prospectively in the current and future periods.

#### c) Property, Plant and Equipment (PPE)

Tangible Assets are stated at cost, less accumulated depreciation, and impairment loss, if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

#### d) Depreciation

Depreciation is provided on the PPE under the written down value method at the rates and in the manner prescribed by Income Tax Act, 1961 and has been charged to the Income and Expenditure Account.

#### e) Investments

Chartered Accountants

Investments are long term in nature and stated at cost

#### Revenue Recognition

Incomes are recognized on receipt basis. Interest income is accrued on a time proportion basis having regard to the amount outstanding and the rate applicable.

Life Subscription fees represent amount refundable to Life subscribers if the Trust ceases to publish its Journal "Indian Journal of Medical Ethics".

#### B. Notes to Accounts as on 31-3-2024.

1. The Object of Charitable Trust is to advance Medical Ethics and improvements of medical practice, through educational initiatives, to advance the field of bioethics through research, advocacy, and. training and by engaging with wide ranging constituencies, to hold symposia, conferences, seminars and publish literature and journals, to educate, train, instruct, provide guidance and counseling, to establish, run, maintain, libraries, research center/s, network center, workshops. The Charitable Trust is created on 28/02/1995. The Charitable Trust is registered with the Charity Commissioner vide registration number No. F- 17441 (Mumbai) dated 14/07/1995. The Charitable Trust is registered with 12AB vide registration number AAATF0078ME19950 Dated 24/09/2021.

- We have not physically verified cash on hand. Cash on hand is accepted as certified by the Trustee.
- 3. Rent Rs 1,95,000 is paid pursuant to an agreement with landlord dated 4<sup>th</sup> October 2019 for a period of 22 months. The agreement has not been renewed thereafter. Subsequent to the year ending 31<sup>st</sup> March 2024, the trust has vacated the premises on 31<sup>st</sup> May 2024.
- Figures for the previous year have been regrouped and reclassified whenever necessary.

For Sachin P. Mulgaokar & Co. Chartered Accountants Firm Reg No 108945W LG Chartered Incountants (Sachin Mulgaokar) Proprietor Membership No.040942

UDIN: 24040942BECTZP8309 Mumbai Dated: 28th September 2024

Trustees

Mumbai Dated: 28th September 2024

#### Schedule IX D

#### [See Rule 19 (2A)]

# Information to be submitted by the auditor along with Audit Report under sub-section (1) of section 34 of Maharashtra Public Trust Act

#### Forum for Medical Ethics Society REGN. No. : F-17441 (Mumbai), 1995

Sr. No	Particular		Details	
1.	PAN Of Trust		AAATF0078M	
2.	Registration No with Date of Registration under section 12AA of Income tax Act 1961 (43 of 1961)	AA	AATF0078ME19950- Dated 2	22.09.2021
3.	Acknowledgement no. with date	Sr.No	Acknowledgement No	
	of filing of the return of Income for earlier three years	1.	A. Y. 2023-24, 531694691 28.11.2023	281123, Dated
		2.	A. Y. 2022-23, 774101141 03.11.2022	031122 Dated
		3.	A. Y. 2021-22 330881430 12.03.2022	120322 Dated
4.	PAN of all trustees	Sr.No	Name of Trustee	PAN
		1.	Sanjay Nagral- Chairman	AAAPN4813A
	1 the second	2.	Shamim Modi - Treasurer	BEJPM5371L
		3.	Sunita Bandewar – Gen Secretary	AGBPB1783G
		4.	Lubna Duggal - Member	AUPPD1988F
		5.	Barun Mukhopadhyay – Member	AEIPM7078Q
		6.	Sunita Simon Kurpad - Member	ABHPS5248N
		7.	Amita Pitre	AIGPP0721K

Place: Mumbai

Date: 28th September 2024

Trustee/Chairperson

Trustee/Treasurer

Chartered Accountants Do.

THE MAHARASHTRA PUBLIC TRUSTS ACT, 1950 SCHEDULE IX C (Vide Rule 32)

Statement of Income Liable to Contribution for the year ending 31st March 2024

Name of the Public Trust : Forum for Medical Ethics Society Regn. No.: F-17441 (Mumbai) Rs R5 1.Income as shown in the Income and Expenditure Account (Schedule IX) 1,960,914 Note: This being an Educational Society, its income is not liable to contribution The Society makes efforts to educate health care professionals on ETHICS. To this end we publish a registered journal ,organise meetings, and conferences. take lectures on medical ethics II. Items not chargeable to Contribution under Section 58 and Rule 32: (I) Donation Received from other Public Trusts and Dharamdas (ii) Grants recd. From Government and Local authorities (iii) Interest on Sinking or Depreciation Fund (iv) Amount spend for the purpose of secular education 2,225,578 (v) Amount spend for the purpose of medical relief (vi) Amount spend for the purpose of veterinary treatment of animals (vii) Expenditure incurred from Donations for relief of distress caused by scarity,drought,flood,fire or other natural calamity (viii) Deduction out of income from lands used for agriculture purposes:-(a) Land Revenue and Local Fund Cess (b) Rent payable to superior landlord (c) Cost of production, if land is cultivated by trust (ix) Deduction out of income from lands used for non-agricultural purposes:-(a) Assessment, cesses and other govt. or Municipal taxes (b) Ground rent payable to the superior landlord (c) Insurance premia (d) Repairs at 10 percent of gross rent of building (e) Cost of collection at 4 percent of gross rent of building let out (x) Cost of collection of income or receipts from securities, stocks etc. at 1 percent of such income (xi) Deduction on account of repairs in respect of buildings not rented & yielding no income, at 10 percent of the estimated gross annual rent 2,225,578 Gross Annual Income chargeable to contribution Rs. (264,664) Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double deduction. For Sachin P. Mulgaokar & Co. Trust Address: **Chartered Accountants** Chartered Firm Reg No 108945W 7, Snehasagar, Accountants Prabhanagar, Prabhadevi Mumbai-400 025 Date : 28th September 2024 Sachin P. Mulgaokar Janere

Date : 28th September 2024

Trustees

Proprietor

Membership No: 040942

## Sachin P. Mulgaokar & Co. CHARTERED ACCOUNTANTS

6/26, Tardeo A C Market, Tardeo, Mumbai 400034. Tel: Off 23526274 | email:sachinmulgaokar@gmail.com

# Auditors Report relating to accounts audited for the year ended 31st March 2024 of Forum for Medical Ethics Society under Sub-section 2 of section 33 and section 34 of Maharashtra Public Trust Act 1950:

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that:-

- 1. The accounts are maintained regularly and in accordance with the provisions of the Act and the Rules.
- 2. The receipts and disbursements are properly and correctly shown in the accounts.
- The cash balance and vouchers in the custody of the Manager or Treasurer on the date of audit were in agreement with the accounts.
- All books, debts, accounts, vouchers or other documents or records required by us were produced before us.
- The trust does not own any immovable property. The trust has maintained registers in respect of moveable property.
- The Treasurer or any other person required by us to appear before us did so and furnished the necessary information required by us.
- No property or funds of the trust were applied for any object or purpose other than the object or purposes of the Trust.
- There are no amounts which are outstanding for more than one year except Income Tax Refund Rs 47,070 and Rs 920 recoverable from vendors is written off during the year.
- 9. No tenders were invited for repairs or construction, in excess of Rs. 5,000 during the year;
- 10. The moneys of the trust have not been invested contrary to the provisions of Section 35 of the Act.
- The Trust does not hold any immovable property and as such the provisions of Section 36 of the Act do no apply.



- 12. So far as it is ascertainable from books of accounts and according to the information and explanations given to us there were no cases of irregular, illegal or improper expenditure, or failure or omission to recover moneys or other property belonging to the Trust or of loss or waste of money or other property belonging to the Trust.
- 13. The budget required to be filed under Rule 16-A is filed.
- 14. The maximum and minimum number of the members of the Trustees is maintained.
- 15. The meetings are held regularly,

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- 16. The minute books of the proceedings of the meeting is maintained.
- 17. None of the Trustees has any interest in the investment of the Trust,
- 18. No Trustee is debtor or creditor of the Trust.
- 19. No irregularity has been pointed out by us in our previous report.
- There is no special matter, which we think fit necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.

For SACHIN P. MULGAOKAR & CO.

Chartered Accountants

Firm Reg No 108945W

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SACHIN P. MULGAOKAR

(Proprietor)

Membership No 040942 UDIN: 240409428KCTZP8309

Place: MUMBA1 Dated: 28th September 2024

# Sachin P. Mulgaokar & Co. CHARTERED ACCOUNTANTS

6/26, Tardeo A C Market, Tardeo, Mumbai 400034. Tel: Off 23526274 | email:sachinmulgaokar@gmail.com

#### Independent Auditors' Report

#### To The Trustees of Forum for Medical Ethics Society PTR No. F-17441 (Mumbai)

#### Report on the Audit of Financial Statements

#### 1. Opinion

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We have audited the accompanying financial statements of Forum for Medical Ethics Society which comprise the Balance Sheet as at 31<sup>st</sup> March, 2024, the Statement of Income and Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. (hereinafter referred to as 'Financial Statements').

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 Maharashtra Public Trust Act, 1950 (the "Act") in the manner so required and give a true and fair view in conformity with the with the Accounting principles generally accepted in India, of the state of affairs of the Trust as at 31 March 2024 and of its financial performance for the year then ended.

#### 2. Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') issued by the Institute of Chartered Accountants of India. 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 Trust in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with 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 on the financial statements.

#### 3. Information other than the Financial Statements and Auditor's Report thereon

The Trust's management is responsible for the other information. As per the information and explanation provided to us, there is no other information that needs to be additionally disclosed along with these financial statements. Information other than the



Financial Statements does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we will 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 identified above if and when it becomes available 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.

#### 4. Management's Responsibility for the Financial Statements

The Board of Trustee is responsible for the preparation and presentation of the financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Trust 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 statements 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 Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.

The Board of Trustees is also responsible for overseeing the Trust's financial reporting process.

#### 5. Auditor's Responsibility for the Audit of the Financial Statement

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 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, but not for the purpose of expressing an opinion whether the Trust has in place an adequate internal financial controls system over financial reporting 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 the 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 Trust'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
    Trust 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.

#### 6. Report on Other Legal and Regulatory Requirements

A] As required by Section 33,34(2) and 36B(4), we report that

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit
- ii) In our opinion, proper books of account as required by law have been kept by the Trust so far as appears from our examination of those books.



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- iii) The Balance Sheet, Statement of Income and Expenditure dealt with by this report are in agreement with the books of account.
- (iv) With respect to the other matters to be included in the Auditor's Report in accordance with the Maharashtra Public Trust Act, in our opinion and to the best of our information and according to the explanations given to us:
- (v) We have nothing to report as required u/s 34(2) of the Act.

B] As required by Sub Section (2) of Section 33 and Section 34 and Rule 19 of The Maharashtra Public Trust Act, 1950, we annex hereto our Report on the matters specified therein.

n	For Sachin P. Mulgaokar & Co. Chartered Accountants Firm Reg No 108945W
¥	Sachin Mulgaokar
	(Proprietor)
1	Membership No 040942
	UDIN: 24040942 BECTZ P8309

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Place: Mumbai Date: 28th September 2024

	Public Trust Registration Office	Accounting Yea
	Greater Mumbai Region	2023-2024
	Trust Accounts Submission Verification Form	2023-2024
	Acknowledgement No: GBR/231181/TA/24	Date: 17-12-2024
<u>Trust</u> Information	Name of Trust: FORUM FOR MEDICAL ETHICS SOCIETY	
1000 C	Address of Trust: Mumbai Mumbai Mumbai - 0.	Trust Number: F-0017441(GBR)
	1. Funds and Liabilities Total (Schedule VIII)	3865716.00
	2. Property and Assets Total (Schedule VIII)	3865716.00
Accounts	3. Total Expenditure (Schedule IX)	2246260.00
Details	4. Total Income (Schedule IX)	1960914.00
-	5. Gross Annual Income Chargeable To Contribution (Schedule IX-C)	-264664.00
	6. Amount of Contribution Computed At the Rate Fixed Under the Subsection (1) Of Section 58 and Payable	0.00
belief, the infor transmitted electron	<b>VERIFICATION</b> e, Trustees and Auditor of above mentioned trust, declare to the be mation given in the financial statements, audit report and schedules ctronically by us vide GBR/231181/TA/24 is correct and complete a	s which have been and that the amounts a
belief, the infor transmitted elec particulars sho	e, Trustees and Auditor of above mentioned trust, declare to the be- mation given in the financial statements, audit report and schedules ctronically by us vide GBR/231181/TA/24 is correct and complete a wn above are truly stated and are in accordance with Maharashtra	s which have been and that the amounts a
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# Membership No: 040942

Firm Regn. No. 108945W

6/26, TARDEO A/C MARKET, TARDEO ROAD, MUN'BAI - 400 034.

ANR 112 1 आबक विभिन्द तिखा शाला छाननी) NEDICAL सार्वजनिक न्याल जोवणी कार्यालय बहल्म्लई विभाग, मुंबई