



FORUM FOR MEDICAL ETHICS SOCIETY

Trust Registration Number: F-17441 (Mumbai), 1995
Society registration Number: Mumbai, 218, 1995, GBBSD

Annual report
April 1, 2024 to March 31, 2025

FMES

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IJME

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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 32 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 a much broader manner considering 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 us to conceive bioethics more inclusively to not lose sight of animal health, and environmental matters which have deep implications for human health and what is now referred to as planetary health.

We take this opportunity to introduce our three platforms and report on the work accomplished during the period between April 1, 2024, and March 31, 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 multi-disciplinary academic journal, has been published without a break from 1993. The journal is the official journal of the Forum for Medical Ethics Society, Mumbai, India. *IJME* is platinum access journal, that is, access to its current issue, and the entire digital archive of all issues of *IJME* from its inception is free and neither authors have to pay to publish their work nor readers have to pay to access it. *IJME* is the only indexed and peer reviewed leading bioethics journal in India and among a few in the South Asia region.

It was established with the aim of fostering debate and contributing to scholarships in bioethics. [IJME](#) provides a platform for original content and discussion on all aspects of healthcare ethics, as well as law, history, literature, philosophy and the humanities where they intersect with health and healthcare. 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. As a respected peer-reviewed journal, its content is used in teaching ethics courses in universities, and other settings outside of academia in India and elsewhere; and has been cited by the apex court and other Indian courts. It also serves as a rich resource for professionals from across the disciplines to help them respond to ethical dilemmas in their respective professional practice.

Indexing: The journal has been indexed with [Medline/PubMed](#) (since 2005) [retrospectively](#), and also in [Scopus](#) and The Philosopher's Index ([TPI](#)). We have been part of [PubMed's LinkOut](#) facility from 2017 onwards, in order to provide direct access to readers searching the database.

Periodicity: The print issue of the journal is published every quarter — January, April, July and October, of each year, without ever combining two issues.

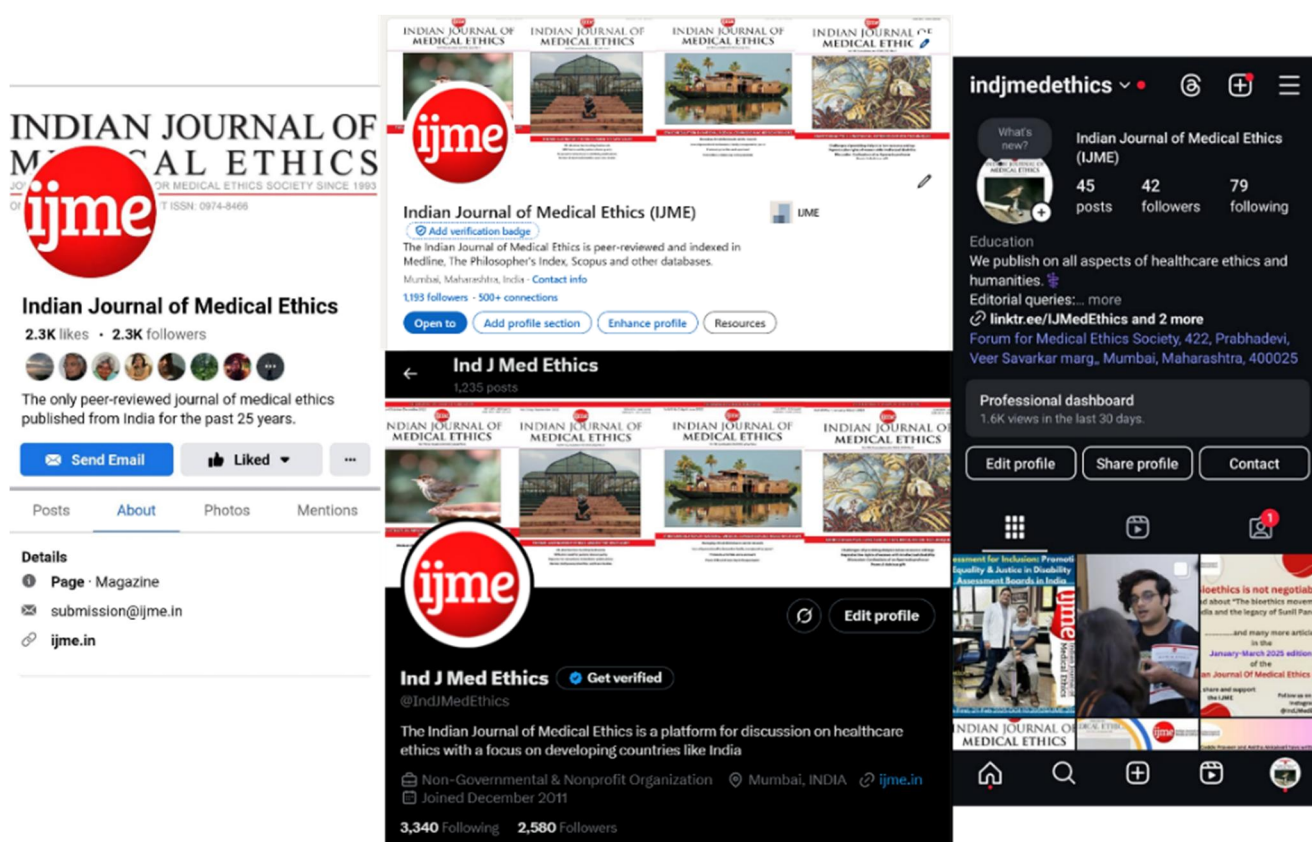
Online First: To avoid delays and reduce the waiting time for publication, *IJME* publishes accepted articles online first. These articles are indexed immediately after online publication and can be cited using the date of access and the unique DOI given to these articles.

Editors and reviewers: We are fortunate to have dedicated Working Editors Group ([WEG](#)) — the core group of editors — who not only handle all the submissions to the journal but also are involved in the decision-making process. Their time and contributions to *IJME* as working editors is entirely pro-bono

along with the editor of the journal. We are also grateful to the dedicated members of the editorial board and expert reviewers who remain deeply invested in *IJME* by providing high-quality review of manuscripts we receive, an essential component of quality publishing.

Editorial office: As of March 2025, we have two full time and one part time staff for FMES-*IJME* work, and one Editorial Consultant on a voluntary basis, who majorly helps us with the copyediting of manuscripts, assisting with suggesting reviewers for the submissions, and on various other matters relating to running the journal.

Social media presence: *IJME* uses its social media presence to widely disseminate the articles published in the journal and connect with its readers. We are present on various social media platforms such as [X \(twitter\)](#), [LinkedIn](#), and [Facebook](#), and have recently joined [Instagram](#).



Statutory registration details of *IJME*:

- ISSN (online): 0975-5691
- ISSN (print): 0974-8466
- RNI Registration Number: MAHENG/2016/67188

Web management and online submission system: *IJME* went digital in 2003. Since then, we have had the Open Journal System (OJS) at the backend for handling manuscripts internally, and WordPress at the frontend to publish articles. OJS is an open-source framework created by the Public Knowledge Project (PKP) which provides a publishing platform for journals — an online management system used for handling all the manuscripts from its submission to publishing. In May 2024, we opened OJS for all our authors and reviewers. Currently, we use it at the backend for handling submissions till copyediting, while we are working on expanding its functionalities and on integrating our current WordPress website

(frontend) with the OJS to be able to publish articles directly through the OJS.

We have two separate IT vendors to help us navigate technical issues for the OJS and our website. 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.

Publications from April 2024 to March 2025: During this period, a total of 120 papers were published, of which 94 featured in the four issues from Apr-Jun 2024 to Jan-Mar 2025 printed during the reporting period and the rest 26 were published under 'Online first', which are to be added in the future issues. The articles included in the issues also consisted of articles submitted in the previous Financial Years. All the past and present issues of the *IJME* can be found in the [Archive](#) section of the website.



Reviewers for 2024-25: We are grateful to our committed reviewers for their contribution in evaluating and improving submissions. Besides our core group of editors, we thank members of the editorial board and others who reviewed manuscripts during the year 2024-25:

Aarthy Ramasamy, Amarendra Pattnaik, Amita Pitre, Amol Dongre, Anand Teltumbde, Angus Dawson, Anjan Shah, Anupama Iyer, Anuradha Rose, Arima Mishra, Aritra Chatterjee, Arnav Mahurkar, Bijoya Roy, C Kesavadas, Chayanika Shah, Chinonyerem O Iheanacho, Chinu Srinivasan, Daisy Dutta, Deepa Venkatachalam, Denny John, Dharmagadda Sreedhar, Dheeraj Kattula, Dipen Dabhi, George Thomas, GL Krishna, Gurpreet Singh, Isha Sinha, Jagadeesh N, Jagdish Patel, Jagriti Gangopadhyay, Jissa VT, Joel Lexchin, John Stephen, Kannan Thiruvengadam, Kiran Kumbhar, Kishor Patwardhan, KM Gopakumar, Lara Jesani, Leena Abraham, Leonardo Rodrigues, Madhav Deshpande, Madhavi Bhargava, Madhulika Banerjee, Madhurima Ghosh, Malini Aisola, Manjulika Vaz, Mario Vaz, Melvin Mathew Thomas, Molly Jacob, Monali Mohan, Mrinal Pattnaik, Mukta Gundi, Nandan Kamath, Nani Gopal Das, Nilangi Sardeshpande, Niveen Abu-Rmeileh, Parvathy Balachandran, Pavithra Arunachaleswaran, Prabir Chatterjee, Prachy Hooda, Pradeep Mandhyan, Prinu Jose, Priya Satalkar, Priyadarshini Chidambaram, Priyadarshini Kulkarni, Priyansh Nathani, Radha Ramaswamy, Radha Sundaram, Rakhil Gaitonde, Ranjith Viswanath, Ravi Prasad Varma, Ravi Vaswani, Reethu Salim, Robyna Irshad Khan, Rohin Bhatt, Roli Mathur, Samuel Ujewe, Sangeeta Rege, Sanjida Arora, Santanu Tripathi, Sapna Mishra, Sebin George, Seema Hashmi, Shaibya Saldanha, Sharmitha Krishnamurthy, Shruti Bhide, Shubhada Nagarkar, Sualeha Shekhani, Subhash Chandra Lakhota, Sujata Sinha, Sumana Navin, Sundar Sarukkai, Sundari Ravindran, Supriya Subramani, Thiagarajan Sundararaman, Tijo George, Timothy Daly, Uma Kulkarni, Umer Hussain, Urvi Khasnis, V Sridhar, Varsha Barde, Vedamurthy Adhiyaman, Vibhuti Patel, Vijaya Raghavan, Vina Vaswani, Vishnu B Menon, William Joe, Yuvraj Krishnamoorthy

Tribute: Dr Sunil K Pandya, Founder Editor of *IJME*, passed away on December 17, 2024. He was an established neurosurgeon, a respected professor and an ethical practitioner. In his memory, we published a [tribute](#) in January 2025. This tribute includes personal reminiscences of close colleagues about the man himself, his felicitation by *IJME* in 2010, and a selection of his writings from the journal, presented in the original format.

III. National Bioethics Conference

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 National Bioethics Conference (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.

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, collaborations with international platforms have also been secured in the past.

Although called 'National Bioethics Conference', it does attract participants from the South Asia region, and from the Global North. NBCs are organized every two years. So far, we have organized ten NBCs, each attracting between 350 and 700 participants. These have been on themes of contemporary relevance. Seven of them until before the pandemic were off-line and were hosted at different academic and non-academic institutes from across the public and private sectors. The rest of the three were organised virtually starting from the pandemic times. Details of all past NBCs can be found on the [main website of NBC](#) under the tab "Past NBCs". The tenth NBC (10th NBC) was organised during this reporting year, a short report on which is presented below.

10th National Bioethics Conference

The theme of the 10th NBC was [Artificial Intelligence \(AI\) In Health Care: Ethics, Law and Human Rights Matters](#), which sought to strengthen bioethics by providing a relevant and critical platform to advance bioethics discourses relating to the introduction of AI in healthcare; and to help inform praxis — policies, program, and guidance towards responsible AI.

This edition of the conference was co-organized by the Forum for Medical Ethics Society ([FMES](#)), the *Indian Journal of Medical Ethics* ([IJME](#)) ; and the Christian Medical College Vellore ([CMC Vellore](#)), Vellore.

The [10th NBC \(main conference\)](#) took place virtually on March 28–29 and April 4–5, 2025 from 2:30 pm to 7:30 pm IST.

The main conference was preceded by an in-person [Pre-conference Peer Learning Workshop](#) co-organized by FMES, *IJME*; CMC Vellore, Vellore and the Indian Institute of Technology Madras ([IIT M](#)), Chennai,

on January 28–29, 2025. It was hosted in-person at the IIT M, Chennai.

Pre-Conference

The two-day workshop was aimed at bringing together multidisciplinary players/stakeholders deeply engaged with health-AI for in-depth conversation to share knowledge, and to peer learn drawing upon each other's experiences with focus on laws, and regulations which have bearing on development and deployment of responsible health-AI. It was also aimed at cross disciplinary engagement and creating networking opportunities across disciplines and sectors, an essential element of responsible and user-centered health-AI tools/interventions towards contributing to bettering the healthcare center-staging care-receivers' best interest.

Conversations with the participants during tea and lunch breaks, and during the closing session meant for feedback and input, suggest that it was well received. The multidisciplinary approach to conceptualizing the session plan was something many found innovative, relevant and timely.

Details of the pre-conference can be found at the following links:

- [Pre-conference page](#)
- [Session plan](#)
- [Session faculty](#)
- [Session themes and synopses](#)



Main conference

The main conference was held virtually on March 28–29 and April 4–5, 2025.

The main conference began with inauguration and felicitation, followed by three plenaries and four technical sessions, spread over four days. It was concluded with a valedictory session on April 5, 2025. About forty [speakers and chairs](#) from diverse disciplines and professional backgrounds — including representatives from civil society groups, academic institutions, policy organizations, and users of health-AI tools, across both public and private sectors — came together for a rigorous discussion on various aspects of AI in healthcare. The speakers came from around the world in addition to activists, scholars and professionals from within India.

The idea was to expand the conversations, deliberations, and critique beyond the technical aspects of AI to better appreciate both benefits of AI and challenges involved in AI development, deployment, and post-deployment assessment towards right, relevant, scientifically valid health-AI tools that ensure inclusive, user-centered, and equitable health-AI or responsible health-AI. These sessions spread over four days covered a wide spectrum of aspects of health-AI, such as ethics, human rights, law, regulations, governance, and policy matters. Non plenaries covered specific areas such as mental health, experiences of those marginalized communities as users of AI, publication spaces. More details of the plenaries, non-plenary sessions, and relevant information regarding synopses, speakers, and sessions plans are available at the [NBC website](#).

FMES-IJME Ethics Awards

FMES and *IJME* have been working for over 30 years to bring ethical concerns in healthcare to the forefront and to embed ethics into healthcare practices, health research, and policy. Numerous individuals and organizations, through their dedication and collective efforts over the years, have helped make ethics a part of the public discourse on healthcare practice, research, and policy in India.

At present, there are limited avenues to recognize the contributions of individuals and civil society-based groups to healthcare ethics and bioethics in India, and to honor them for their efforts, which are making a difference in people's lives in diverse ways. The tradition of felicitating individuals who have contributed to scholarship and/or activism, policy, and legal reforms in health, ethics, human rights, medical humanities, and allied areas was initiated in 2005, on the launch of our biennial National Bioethics Conference platform. The FMES-IJME Ethics Award is a recurring event of the biennial NBCs.

Awardees

As part of the 10th NBC, the FMES Managing Committee, the *IJME* working editors, and the core organizing team of the conference decided to confer the FMES-IJME Ethics Awards on two veterans:



Dr Lopa Mehta was felicitated for her lifelong contribution to quality medical education with a focus on raising student awareness of medical ethics and medical humanities, on honest and dedicated medical care, and on challenging established stereotypes in healthcare education through scholarly research and writing, always informed by a philosophical perspective.



Dr Anant Phadke were felicitated for his dedicated and unrelenting long-term engagement with health movements at local and national levels, towards health equity and justice, and the right to quality health care for all.

The felicitation ceremony was live streamed on [YouTube](#) and their respective speeches were later published in the [Apr-Jun 2025](#) issue of the *IJME*.

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

The Health, Ethics and Law Institute (HEaL Institute) 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. The HEaL Institute aims to serve as a bridge between academia and activism for promoting and safeguarding people's democratic and constitutional entitlement to health. The HEaL institute takes a multi-disciplinary, multi-sectoral, and intersectional approach which enables it to critically engage with law, regulations, and constitutional entitlements.

Public consultation on guidelines for withdrawal of life support in terminally ill patients

On October 13, 2024, FMES, *IJME* along with Bharati Vidyapeeth Deemed to be University Medical College and Hospital (BVDUMC), via a [public consultation](#), reviewed the guidelines for withdrawal of life support issued by the *Ministry of Health and Family Welfare* to identify any gaps, inadequacies, key bottlenecks, and offered concrete suggestions towards improvements and comprehensiveness, both on its substantive and practical dimensions.

Some key aspects of the conversation were:

- Patient and family centeredness of the guidelines (ability to honour rights of patients and significant others to their agency in a broader sense, accessibility of patients and families in relation to space for in-depth conversations with the treating team, EOLC literacy).
- Translation of these guidelines into practice in diverse and complex contexts (healthcare system, socio-cultural-economic circumstances of patients, legal-judiciary environment).
- Identification of gaps in the Guidelines and how they can be addressed.

The proceedings of this consultation were documented and were complemented with additional critical inputs on the draft Guidelines into a [detailed submission](#) to the *Ministry of Health and Family Welfare, Government of India* and were submitted on behalf of the participants in the public consultation and the organizers of the public consultation.

Sunday, October 13, 2024 | 4:30 PM to 6:30 PM

PANELISTS

 B Ekbal, Neurosurgeon, Joint Convenor, Jan Swasthya Abhiyan, India	 D. B. Kadam, Professor & Head (Retd.), Dept. of Medicine, B. J. Govt. Medical College & SGH Pune	 Jigeeshu Divatia, Professor of CCM, HOD, Anaesthesia, Critical Care and Pain at the TMC, Mumbai	 Rema Nagarajan, Senior editor, the Times of India, New Delhi	 Rohin Bhatt, Advocate, Supreme Court	 Satendra Singh, Professor Director, Physiology, University College of Medical Sciences, Delhi; Disability Justice Advocate
 Shirish Prayag, Chief Consultant in Critical Care Medicine at Prayag Hospital	 Sylvia Karpagam, Public Health Professional, associated with health and civil rights movements.	 Sanghamitra Bora, Lead-Palliative Care at the Assam Cancer Care Foundation (ACCF)	MODERATORS		 Shivakumar Iyer, HOD, CCM, BV (DTU) MC
			 Sunita Sheel, General Secretary, FMES; Working Editor, IJME		

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FORUM FOR MEDICAL ETHICS SOCIETY

BALANCE SHEET AS ON 31ST MARCH 2025

Maharashtra Public Trust Act 1950

Schedule VIII (Vide Rule 17 (1))

Regn. No.: E-27886 (Mumbai)

As on 31st March 2024	Particulars	Amount Rs.	As on 31st March 2025	Amount Rs.	As on 31st March 2024	Particulars	Amount Rs.	As on 31st March 2025	Amount Rs.
	FUNDS AND LIABILITIES					PROPERTY AND ASSETS			
136,157	Trusts Funds or Corpus:-	136,157				Immovable Properties (at cost)			
-	Bal. as per last Balance Sheet	-	136,157		-	Balance as per Last Balance Sheet	-		-
136,157	Addition during the Year	-			-	Addition during the year	-		-
					-	Less: Sales during the year	-		-
					-	Depreciation upto date	-		-
	Other Earmarked Funds :					Investments			
	(Created under the provision of the				-	Note: Market Value of Investments in Rs	-		-
-	Trust Deed or out of the Income)	-							
-	Depreciation Fund	-			447,226	Furniture & Fixtures (As Per Sch A)			
-	Sinking Fund	-			-	Balance as per Last Balance Sheet	447,226		
-	Reserve Fund	-				Addition during the year	-		
475,570	Any other Fund	-	475,570		447,226		447,226		
					-	Less: Sales during the year	-		
	Loans (Secured or Unsecured)				364,252	Less: Depreciation upto date	376,424		70,802
-	From Trustees	-			82,974				
-	From Others	-				Loans (Secured or Unsecured): Good/Doubtful			
						Loan Scholarships	-		-
	Liabilities:					Other Loans	-		-
-	For Expenses	8,639				Advances			
-	For Advances	-				To Trustees	-		
-	For Rent and other Deposits	-				To Employees	-		
-	For Sundry Credit Balances	-	8,639			To Contractors	-		
						To Lawyers	-		
					58,911	To Others	58,045		
					68,468	GST Input Credit Receivable	111,420		
					390,569	Tax Deducted at Source	412,049		581,514
3,539,335	Income & Expenditure A/c:-	3,253,989			517,948				
285,346	Bal. as per last Balance Sheet	-				Income Outstanding			
3,253,989	Less : Defecit as per Inc. & Exp A/c	3,253,989			-	Rent	-		
						Interest	458		
	Add: Surplus as per Income and	1,630,417	4,884,406		-	Other Income	-		458
3,253,989	& Expenditure Account								
						Cash & Bank Balances			
						a) In current account or fixed deposit account with			
					213,203	i) In Saving Accounts with Saraswat Bank	148,552		
					127,341	ii) In Saving Accounts with Bank of India	469,238		
					16,427	iii) In Saving Accounts with Central Bank of India	53,254		
					2,900,000	iv) In Fixed Deposit with Saraswat Bank	4,150,000		
					-	v) In Fixed Deposit with Central Bank of India	30,766		
					7,823	b) With the Trustee	188		4,851,998
					3,264,794				
						Income & Expenditure A/c:-			
						Balance as per Balance Sheet	-		
						Less: Appropriation, if any	-		
						Add: Deficit as per Income and	-		
						Expenditure Account	-		
3,865,716	TOTAL		5,504,772		3,865,716	TOTAL			5,504,772

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

Sachin P. Mulgaokar
Proprietor
Membership No: 040942

Place : Mumbai
Date: September 25, 2025

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

Trustee

Place : Mumbai
Date: September 25, 2025



FORUM FOR MEDICAL ETHICS SOCIETY
INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2025
Maharashtra Public Trust Act 1950
Schedule IX (Vide Rule 17(1))

Regn. No.: E-27886 (Mumbai)

For the year ended 31st March 2024	EXPENDITURE		For the year ended 31st March 2025	For the year ended 31st March 2024	INCOME		For the year ended 31st March 2025
Amount Rs.		Amount Rs.	Amount Rs.	Amount Rs.		Amount Rs.	Amount Rs.
	Expenditure in respect of Properties				Rent		
-	Rates, Taxes, Cess		-		Interest		
-	Repairs & Maintenance		-	19,344	On Saving Bank Account	20,625	
-	Salaries		-	-	On Income Tax Refund	-	
-	Insurance		-	191,127	On Fixed Deposit with Bank	215,250	235,875
20,682	Depreciation		12,172	210,471			
-	Establishment Expenses		-	-	Dividend		-
-	Remuneration to Trustees		-	123,250	Donations		419,674
-	Remuneration (In case of Math)		-	277,144	Grants		2,000,000
-	Legal Expenses		-	1,350,049	Income from Other Sources		959,456
30,000	Audit Fees		30,000	-			
-	Contribution to Charity Commissioner		-				
-	Amount written off		-				
-	Bad Debts		-				
-	Loan Scholarship		-		Transfer from Reserve		
-	Irrevocable Rents		-				
-	Other Items		-				
-	Miscellaneous Expenses		-				
-	Depreciation		-				
-	Amount Transferred to Reserve or Specific Fund		-				
-	Contingency Fund		-				
-	Expenditure on Objects of Trust						
-	Religious		-				
2,195,578	Educational (Sch B)	1,942,416					
-	Medical Relief						
-	Relief of Poverty		1,942,416				
-	Other Charitable objects						
-	Surplus carried to Balance Sheet		1,630,417	285,346	Defect carried to Balanced Sheet		
2,246,260	TOTAL RS.		3,615,005	2,246,260	TOTAL RS.		3,615,005

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

Sachin P. Mulgaokar

Sachin P. Mulgaokar
Proprietor
Membership No: 040942

Place : Mumbai
Date: September 25, 2025



Trustee

Place : Mumbai
Date: September 25, 2025



Schedule A

	Particular	Gross Block				Depreciation			W.D.V. as at 31.3.2025	Net Block W.D.V. as at 31.3.2024
		As at 01.04.2024	Additions	Deletion	As at 31.3.2025	As at 1.4.2024	During the Year	As at 31.3.2025		
1	Computers	284,319	-	-	284,319	268,890	3,334	272,224	12,095	15,429
2	Equipments	73,757	-	-	73,757	54,421	3,867	58,288	15,469	19,336
3	Furniture & Fixture	89,150	-	-	89,150	40,941	4,971	45,912	43,238	48,209
	Total	447,226	-	-	447,226	364,252	12,172	376,424	70,802	82,974
	Previous Year	447,226	-	-	447,226	343,570	20,682	364,252	82,974	

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Schedules forming part of the Income & Expenditure Account

Expenses incurred on objects of the Trust (Educational)

Particular	31st March 2025 Amount	31st March 2024 Amount
CC Avenue Charges	8,303	4,548
Bank Charges	191	1,253
Computer Software Expenses	10,548	-
Brokerage	13,000	-
Domain Renewal	3,430	-
Electricity Charges	5,389	13,081
Hospitality and Meeting Expenses	36,615	42,925
Rent	160,000	195,000
Membership Fees	36,236	44,296
Professional Fees	738,695	512,233
Salary	403,445	823,745
Subscription Charges	16,752	17,169
Insurance Premium	-	424
Miscellaneous Expenses	932	12,123
Office Expenses	40,058	26,682
PayU Service Charges	5,147	2,049
Postage & Telegram	38,989	35,572
Printing & Stationery	20,463	11,716
Printing of Journal	166,200	171,773
Repairs & Maintenance	18,779	550
Interest and Late Fees	124	30,982
Staff Welfare	2,733	9,723
OJS Clouds Hosting and Service Charges	23,900	53,800
OJS Clouds Platform Fees	118,214	118,640
Website Expenses	36,719	40,452
Telephone and Internet Charges	12,164	9,862
Travelling & Conveyance	22,790	14,380
Google Email Storage	2,600	2,600
Total	1,942,416	2,195,578

Income from Other Sources:

Schedule C

Particular	31st March 2025 Amount	31st March 2024 Amount
Income from Other Sources:		
Membership Fees	5,000	53,348
Subscriptions	759,355	627,277
Coordinating FMES-IJME Ethics Award	-	372,840
National Bioethics Conference (NBC)	102,854	283,037
Service Charges	92,247	13,547
Total	959,456	1,350,049

Place : Mumbai



Handwritten signatures of the members of the Forum for Medical Ethics Society.

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

Statement of Income Liabe to Contribution for the year ending 31st March 2025

Name of the Public Trust : **Forum for Medical Ethics Society**

Regn. No.: F-17441 (Mumbai)

	Rs.	Rs.
1. Income as shown in the Income and Expenditure Account (Schedule IX)		3,615,005
As the trust is formed for carrying out research in paediatric liver disease and to eduacte public about its awareness etc, its income is not liabe to contribution		
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	1,942,416	
(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 scarcity, 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	-	1,942,416
Gross Annual Income chargeable to contribution Rs.		1,672,589

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.

Trust Address:
O-18, Bhavna
Veer Savarkar Marg
Prabhadevi
Mumbai 400 025



For Sachin P. Mulgaokar & Co.
Chartered Accountants
Firm Reg No 108945W

Date: September 25, 2025

Sachin P. Mulgaokar
Proprietor
Membership No: 040942



Date: September 25, 2025

Trustees

[Handwritten signatures of Sachin P. Mulgaokar and other trustees]

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)	AAATF0078ME19950- Dated 22.09.2021		
3.	Acknowledgement no. with date of filing of the return of Income for earlier three years	Sr.No	Acknowledgement No	
		1.	774101141031122 Date :03/11/2022	
		2.	531694691281123 Date :28/11/2023	
		3.	650274211261024 Date :26/10/2024	
4.	PAN of all trustees	Sr.No	Name of Trustee	PAN
		1.	Sanjay Nagral- Chairman	AAAPN4813A
		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: September 25, 2025

Trustee/Chairperson

Trustee/Treasurer



Forum for Medical Ethics Society

Note No.1:

A. Significant Accounting Policies as on 31-03-2025.

a) **Basis of Accounting**

- 1) 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.
- 2) 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**

Investments are long term in nature and stated at cost



f) **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 31-3-2025.

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.
2. We have not physically verified cash on hand. Cash on hand is accepted as certified by the Trustee.
3. Figures for the previous year have been regrouped and reclassified whenever necessary.

For Sachin P. Mulgaokar & Co.
Chartered Accountants
Firm Reg No 108945W


(Sachin Mulgaokar)
Proprietor
Membership No.040942





Trustees

UDIN: 25040942BMK4LR7057
Mumbai
Dated: September 25, 2025



Mumbai
Dated: September 25, 2025

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 2025 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.
3. The cash balance and vouchers in the custody of the Manager or Treasurer on the date of audit were in agreement with the accounts.
4. All books, debts, accounts, vouchers or other documents or records required by us were produced before us.
5. The trust does not own any immovable property. The trust has maintained registers in respect of moveable property.
6. The Treasurer or any other person required by us to appear before us did so and furnished the necessary information required by us.
7. No property or funds of the Trust were applied for any object or purpose other than the object or purposes of the Trust.
8. There are no amounts which are outstanding for more than one year except Income Tax Refund Rs 3,90,569 and no amount is written off.
9. No tenders were invited for repairs or construction, in excess of Rs.5000 during the year.
10. The moneys of the Trust have not been invested contrary to the provisions of Section 35 of the Act.
11. The Trust does not hold any immovable property and as such the provisions of Section 36 of the Act do not apply.



Sachin P. Mulgaokar & Co.

CHARTERED ACCOUNTANTS

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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 filled under Rule 16-A is filed.
14. The maximum and minimum number of the members of the Trustees is maintained.
15. The meeting are held regularly.
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.
20. 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



Sachin Mulgaokar
(Proprietor)

Membership No 040942

UDIN: 25040942BMK4LR7057

Place: Mumbai

Dated: September 25, 2025

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

We have audited the accompanying financial statements of **Forum for Medical Ethics Society** which comprise the Balance Sheet as at **31st March, 2025**, 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 2025 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.



Sachin P. Mulgaokar & Co.

CHARTERED ACCOUNTANTS

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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



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CHARTERED ACCOUNTANTS

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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

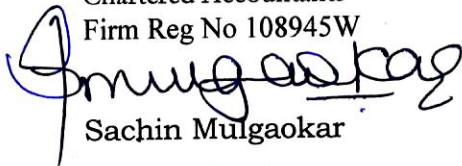
- i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit
- ii) In our opinion, proper books of account as required by law have been kept by the Trust so far as appears from our examination of those books.
- iii)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

For Sachin P. Mulgaokar & Co.

Chartered Accountants

Firm Reg No 108945W


Sachin Mulgaokar

(Proprietor)

Membership No 040942

UDIN: 25040942BMK4LR7057

Place: Mumbai

Date: September 25, 2025

