



South Asians for Human Rights

Triennial Report 2020/22



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Message from the Chairperson and the Co-chairperson

South Asians for Human Rights (SAHR) is pleased to present its triennial report for 2020-2022.

The year 2020 was significant for SAHR as well as the world. 2020 entailed the election of a new bureau amidst the pandemic. SAHR continued with the discussions with the membership via several virtual meetings where the membership provided many effective and meaningful suggestions for the organisation's progress. Two thematic groups on Freedom of Expression and Right to Defend Human Rights entailing voluntary commitment of members were created to involve members in SAHR's activism.

The bureau elected in 2020 entails an incredible combination of new senior and junior human rights defenders from Bangladesh, India, Maldives, Nepal, Pakistan and Sri Lanka.

The year 2020 was significant due to the rapid spread and devastating consequences of the global pandemic COVID-19. The pandemic caught the South Asian region off guard causing manifold suffering to the people. Taking the advantage of the pandemic containment measures, the governments of the region committed many rights violations including severe suppression of freedoms of expression and association. The military was indiscriminately utilised to conduct civilian tasks related to pandemic containment amounting to increase in militarisation in the region.

The pandemic compelled SAHR to vigorously seek alternative and effective means to conduct planned initiatives. As a result, all regional interventions had to be conducted as virtual events. This context brought different types of challenges at the level of execution and output as well as the organisational administration. The bureau and the staff had to be creative at times, to effectively cater to 'the new normal' situation.

The military coup in Myanmar and the Taliban takeover of Afghanistan in 2021 created ripples of far reaching impact across the region and the globe. However, the pandemic containment measures and the rigorous constraints on civic space caused the least

response and solidarity towards those who were suffering. The victory of the farmer's struggle against the Indian government and the people's uprising in Sri Lanka to expel the Rajapakse family rule amidst severe economic crisis showcased more than sparks of people's vitality against rights violations in the region.

Throughout this period, SAHR has been consistent in its unwavering advocacy for the respect and promotion of democracy and protection of human rights in the region including persistently calling out against violations through statements as a means of rapid action response.

It is with great sadness that we note that in the course of these three years, SAHR has lost several ardent supporters and genuine South Asians who have contributed immensely, including Mohamed Latheef, I. A. Rehman, Kamran Afrif and Mizanur Rahman Khan. Their demise has created an irrevocable vacuum in regional activism. While appreciating their persistent commitment to the region, SAHR resolutely follow their path of activism.

By mid-2022, SAHR was able to undertake its programmes as planned and commenced physical meetings. With the new strategic plan designed for the next two years SAHR has been looking forward to creating spaces for people-to-people interaction at regional level. Most of the activists in the region have been persistent with meaningful discussions and effective collaborations to energise regional civil society engagements. There has been much enthusiasm from the young activists to engage with issues common to the region as well. SAHR has absorbed these positive vibes to create an environment conducive to strengthen and amplify the peoples' voices at regional level.

Dr. Radhika Coomaraswamy
Chairperson

Dr. Roshmi Goswami
Co-Chairperson

SAHR at a glance



A few members of the Bureau at a meeting

South Asians for Human Rights (SAHR) is a democratic regional network of human rights defenders with a large membership base of individuals and organisations committed to the promotion and protection of human rights at both national and regional levels.

VISION: A South Asian region that guarantees political, economic, social and cultural conditions for all peoples to realise their rights and live in dignity, justice and peace.

PURPOSE: To promote and defend the human rights of all peoples in South Asia in the political, economic, social and cultural spheres, at both the regional and national levels, by activating regional responses through regional instruments, monitoring mechanisms, legal frameworks, policies and practices.

Building on the mandate of the Neemrana Declaration, SAHR's vision captures the importance of protecting and preserving the rights of all citizens in the region. Its objectives can be summarised as seeking to:

- Foster the concept of multiple South Asian identities by enabling citizens to realise their aspirations for peace, democracy, secularism, justice and human security, while promoting pluralism in approaches towards social, political, economic and cultural development of different communities based on ethnicity, language, religion, and gender.
- Contribute to the realisation of a participatory democracy, by enabling citizens to be involved in decision-making and by strengthening regional responses, regional instruments, monitoring human rights violations, reviewing laws, policies and practices that have an adverse impact on human rights; and conducting campaigns and programmes on issues of major concern in the region.
- Advocate for just and responsive states to take initiatives for peace and cooperation that will enable citizens to benefit from the sharing of resources, and build a just society based on non-discrimination.

SAHR's strength and legitimacy comes from its democratic structure and broad-based membership of recognised human rights defenders in the region. SAHR members, both institutional and individual, form the network's general body which currently consists of members from eight South Asian countries and an elected bureau functioning as the organisation's executive body.

Programmes

SAHR activities conducted within this period were developed under key programme areas and in line with the organisation's mandate. However, due to the COVID-19 pandemic containment measurement which prevailed, SAHR was compelled to seek alternative means to conduct activities; some of the planned activities had to be postponed due to the ensuing severe economic crisis in Sri Lanka, where the Secretariat is based in.

1.1 Expert Dialogue on Afghanistan relations/ peace negotiations in Afghanistan (prior to the Taliban takeover of Afghanistan)

SAHR in collaboration with Afghan Women's Network (AWN) would organise focusing on Afghanistan's peace process in order to engage the civil societies of Afghanistan and Pakistan under the 'Platform on Peace and Democracy in South Asia'. This series of dialogues was held before the Taliban takeover of Kabul on 15 August 2021. Due to the security situation that was prevailing at the time, three events out of four were closed-door events with invited attendees, mostly from Afghanistan and Pakistan and a few from the region.

1. The first dialogue on the Afghanistan and Pakistan Partnership for Peace, Security and Human Rights in South Asia was conducted as a closed meeting on 1 December 2020.

The panel entailed parliamentarians from Pakistan and Afghanistan. The purpose of the discussion was to increase mutual understanding, and to generate empathy and trust between the two countries.

2. The second dialogue on Civil Society's Role in Peacebuilding, Social Harmony and Countering Violent Extremism was held on 13 January 2021.

Panelists from the civil society had many practical suggestions to share with the attendees.



The dialogue on Security and Safety of WHRDs in South Asia held in 2021

3. The dialogue on Security and Safety of WHRDs in South Asia was held on 25 March 2021.

The discussion touched on the restrictions and hardships faced by the Human Rights Defenders (HRDs) in the region and focused on Legal and Regulatory Frameworks to Restrict Freedom of Association, HRDs and the Role of the Judiciary and NHRCs, HRDs at Risk: Repressive trends, measures and practices, WHRDs and grassroots justice, Protecting HRDs and Ultra Nationalism and Religious Extremism affecting the Work and Security of HRDs¹. Dr. Radhika Coomaraswamy gave the regional perspective of the issue.

¹ Please access the discussion at https://www.facebook.com/watch/live/?ref=watch_permalink&v=1337132779985502

Ms. Hina Jilani of Pakistan explained the adverse environment in which these female WHRDs are compelled to work in Afghanistan and Pakistan. Ms. Palwasha Hassan from Afghanistan spoke about the consequences of the peace process which these HRDs and specifically WHRDs face in her country. This event was open to the region.

4. The dialogue titled **Implication of International Troops Withdrawal on Afghan Stability and Security in the Region** was held on 7 June 2021.

The panelists focused on the political and security situation in Afghanistan and how it is directly affected by the geo-politics of the region, specifically the tensions between Pakistan and India. At the same time they analysed the involvement of other stakeholders in the peace negotiation in Afghanistan.

1.2 Webinars

Due to the pandemic containment measures, all the regional interventions planned by SAHR until the first quarter of 2022 were conducted online. SAHR was able to convene a group of like-minded activists in the region to these virtual events. However, its intentions of networking among activists and expansion by way of recruiting members were not fully realised during this period.

1. The virtual discussion on **Fading Democracy and Shrinking Civic Space in South Asia** was held on 8 December 2020.

This discussion was held to commemorate the International Day of the Human Rights Defenders 2020. SAHR perceived that it is timely and crucial to discuss issues facing the countries in the region which caused different levels of restrictions on Freedoms of Expression and Association by the governments and non-state actors. A collective scrutiny to find where the pressure points are, in order to access some leverage in creating a South Asian platform to continue collaborative actions that would strengthen the struggle to reclaim some civil space, was deemed appropriate.²

Ms. Indira Jaisingh, a noted human rights lawyer and a senior advocate at the Supreme Court of India, Mr. Mohammed Tahseen, a human rights activist from Pakistan, Ms. Vrinda Grover a senior a lawyer, researcher and human rights activist from India, Ms. Shreen Saroor, a peace and women's rights activist from Sri Lanka,

² Please access the discussion at https://www.facebook.com/watch/live/?ref=watch_permalink&v=1064463067383173



FADING DEMOCRACY AND SHRINKING CIVIC SPACE IN SOUTH ASIA

08 December 2020

Afghanistan	3.30 – 5.00 pm
Bangladesh	5.00 – 6.30 pm
India	4.30 – 6.00 pm
Maldives	4.00 – 5.30 pm
Nepal	4.45 – 6.15 pm
Pakistan	4.00 – 5.30 pm
Sri Lanka	4.30 – 6.00 pm

YouTube LIVE

Indira Jaising
Senior Advocate,
Supreme Court of India
and Founder, Lawyers Collective

Vrinda Grover
Lawyer and Human Rights
Activist

Mohammed Tahseen
Civil Society Activist and
Founding Director of South Asia
Partnership

Shreen Saroor
Women's Rights Activist

Dr. Shahidul Alam
Photographer and Activist

Dr. P Saravanamuttu
Executive Director of
Centre for Policy Alternatives (CPA)

Hina Jilani, Moderator
Advocate of the Supreme Court of
Pakistan and Human Rights Activist

The virtual discussion on Fading Democracy and Shrinking Civic Space in South Asia held in December 2020



“Has the COP26 Delivered Climate Justice for South Asia?” held in November 2021

Mr. Shahidul Alam, a photo-journalist and a human rights activist from Bangladesh and Dr. P. Saravanamuttu, a human rights activist from Sri Lanka were the speakers at the event which was moderated by Ms. Hina Jilani, a Supreme Court lawyer and human rights activist from Pakistan.

2. ‘Anti-democratic trends amidst COVID-19 containment in South Asia with Nepal as a case study’ was held on 22 June 2021.

Ms. Deanne Uyangoda, Protection Coordinator, Asia-Pacific region, [Front Line Defenders.org](https://www.frontlinedefenders.org) succinctly put across prevailing issues affecting peoples’ sovereignty in the South Asian region. Prof. Mahesh Maskey, Public Health Expert, Health Rights Activist and former Nepal’s Ambassador to China gave details of the COVID-19 containment situation in the context of the political turmoil in Nepal. Mr. Kanak Dixit, a senior journalist from Nepal and a well-known critic of South Asian affairs was the discussant. Mr. Usama Khilji, Director - Bholo Bhi, an advocacy forum for digital rights in Pakistan moderated the webinar. This discussion was live-streamed via the SAHR Facebook page.

3. ‘The Taliban’s return to power: Responding to the impact for Afghanistan and South Asia’ was held on 13 September 2021.

Ms. Samira Hamidi, a regional campaigner affiliated to the Amnesty International South Asia Office, spoke about the situation in Taliban controlled Afghanistan; Ms. Hina Jilani, an advocate of the Supreme Court of Pakistan and a human-rights activist, drew attention to regional repercussions/implications of the return of the Taliban; Mr. Tapan Bose, a New Delhi-based Indian documentary film director, human rights activist, journalist and writer, put across the South Asian society’s response to assist the people of Afghanistan and Dr. Radhika Coomaraswamy, SAHR Chairperson moderated the event.

4. ‘Has the COP26 Delivered Climate Justice for South Asia?’ was held on 22 November 2021.

Hon. Aminath Shauna, the Minister of Environment, Climate Change and Technology, Dr. Vanadana Shiva, Indian scholar, environmental activist, food sovereignty advocate and Ms. Rizwana Hassan, the Chief Executive Officer of Bangladesh Environmental Lawyers Association (BELA) were the panelists. Ahmad Rafay Alam, Environmental Lawyer and SAHR bureau member from Pakistan moderated the session. All the panelists agreed on the fact that the COP26 is controlled by the financial system, the billionaires, the fossil fuel industry, as well as the fossil fuel driven corporate agriculture industry³. They opined that South Asia as a region does not have a climate justice agenda. So the first task is to define it within the framework of the promotion and protection of human rights, and it is important to ensure to link it with sustainable development.

5. “Building Resilience for Preventing Violent Extremism” was held on 8 April 2022.

SAHR organised this virtual joint regional event with the International Movement against All Forms of Discrimination and Racism (IMADR) Asia Committee. The objective was to create a build-up towards conceptualising a Strategy for a South Asia Action Plan to foster communal harmony, social cohesion, and rule of law and human rights for preventing conflicts and violent extremism. This particular webinar was held behind closed doors and focused on best practices in facing emerging challenges with regard to violence caused by extremism, taking into consideration three recent incidents which had a regional impact - the desecrating of the statutes of Hindu deities in Bangladesh in

³ Please access the discussion at https://www.facebook.com/watch/live/?ref=watch_permalink&v=895301364711410



SAHR and IMADR Asia Committee held a virtual discussion on “Building Resilience for Preventing Extremism” on 8 April 2022

2021; the Easter bombings in Sri Lanka in 2019 and the mob lynching and murder of a Sri Lankan national in Sialkot, Pakistan in 2021.

Rita Manchanda (India) Dr. Amena Mohsin (Bangladesh), Ms. Shreen Saroor (Sri Lanka), and Radhika Coomraswamy (Sri Lanka) were speakers at the event, moderated by Tapan Bose. Some of the ideas put across were initiating activism at the regional level, engaging the youth in activism and exploring the possibility of getting the assistance of the judiciary.

6. A regional webinar on the situation in Myanmar and the South Asian response was held on 20 July 2022.

Mr. Soe Myint, the editor of Mizzima Newspaper, Dr. Meghna Guhathakurta and Mr. David Scott Mathieson, former activist from the Amnesty International and a researcher



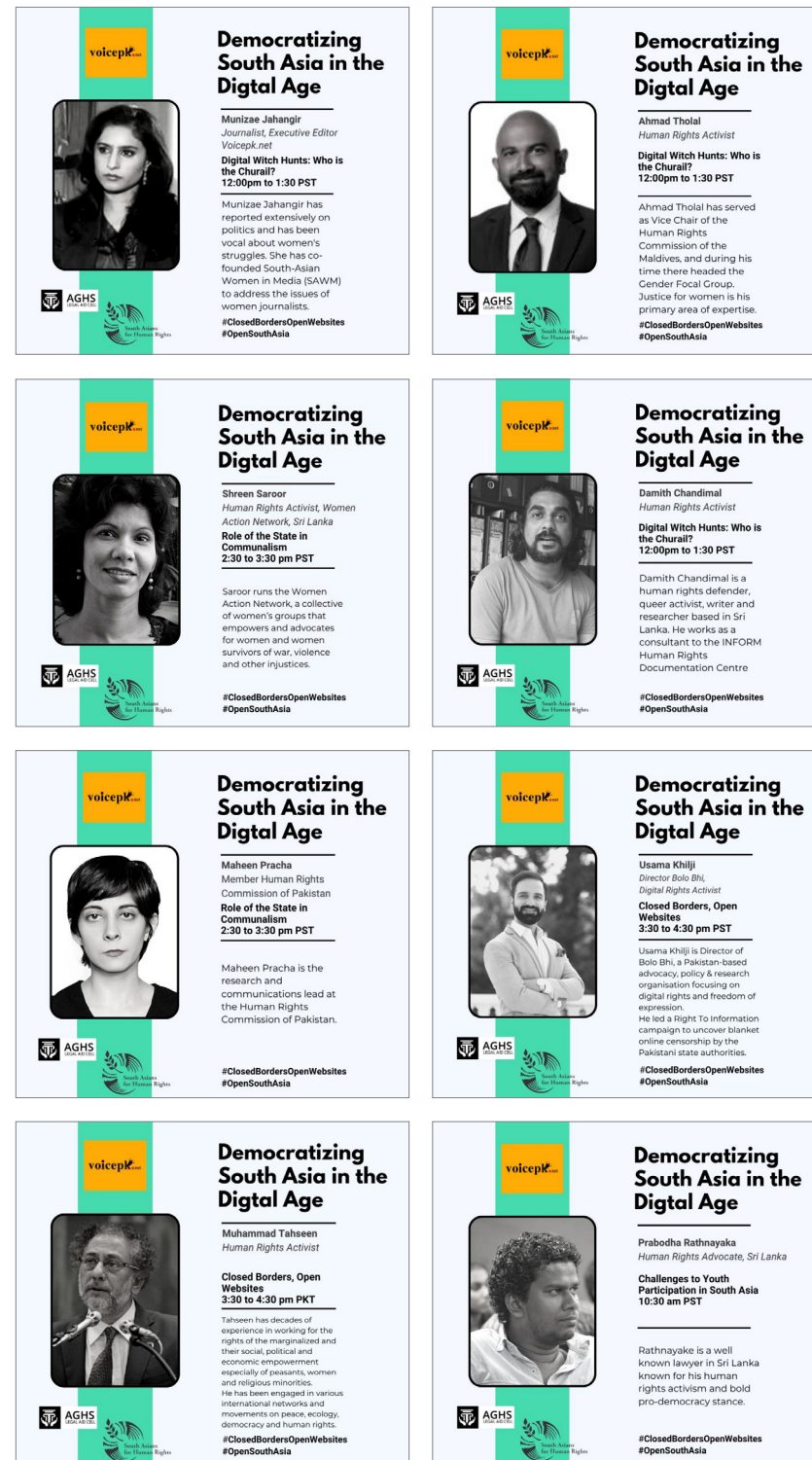
A regional webinar on the situation in Myanmar and the South Asian response held in July 2022

on Myanmar were the speakers, while Mr. Kanak Mani Dixit, founder of Himal Southasian moderated the event.

Mr. Myint spoke about the situation in Myanmar where the peaceful protests have turned into an armed struggle; and the economic crisis leading to a humanitarian crisis.⁴ Dr. Guhathkurta put across the response and the non-response of the regional states to the crisis in Myanmar and the complexities in resolving the Rohingya issue in Bangladesh.

Mr. Mathieson delineated the impact of Myanmar’s current situation on South Asia and the world.

⁴ Please access the discussion at https://www.facebook.com/watch/live/?ref=watch_permalink&v=1080528002856714



“Democratizing South Asia in the Digital Age” - a hybrid conference held in September 2022

This topic was suggested to SAHR by the members of the Thematic Group on Freedom of Expression and Association and Shrinking Civic Space in South Asia in 2021, as soon as the military coup occurred in February 2021. However, it was difficult to find speakers due to internet shut off in Myanmar and the imminent intimidation of anyone speaking about the militarisation of South Asia in detail. Hence, SAHR has launched an online campaign to showcase published newspaper articles entailing the status on Myanmar since the coup. Please find the ‘South Asians In Solidarity with the People of Myanmar’ campaign on the SAHR website.

7. “Democratizing South Asia in the Digital Age”

The above hybrid conference was hosted together with AGHS Legal Aid Cell and Voicepk.net on 10 September 2022. The purpose of the conference was to promote the principles of democracy, the rule of law and fundamental rights and to widen the space for human rights defenders and opinion-makers in Pakistan and connect them to their counterparts in other South Asian countries facing similar barriers to freedom of expression and personal protection in the digital space⁵.

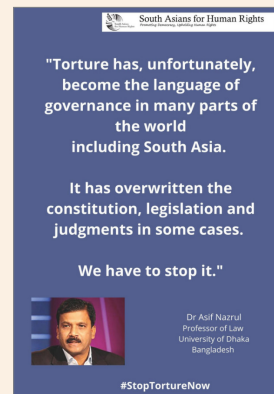
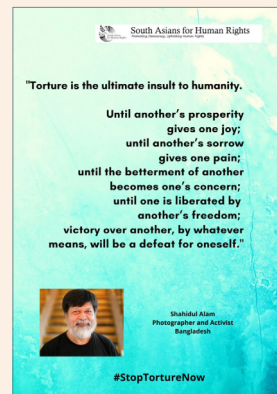
1.3 Monitoring and mapping the programmatic context

Based on a bureau decision, an internal monitoring and mapping exercise was conducted on the programmatic context of the region on the impact of COVID-19 and related human rights violations. This entailed information by the bureau members and a media monitoring on COVID-19 related human rights violations from 16 March to 9 June 2020, which roughly covered the first wave of the Coronavirus in the region. However, while working there were setbacks in terms of a lack of evidence-based information on some of the right violations, such as on the LGBTQ community and the differently-abled persons.

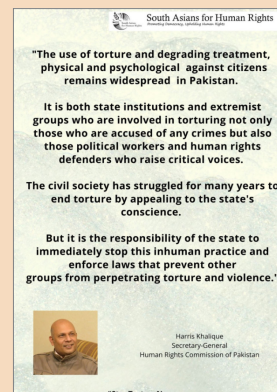
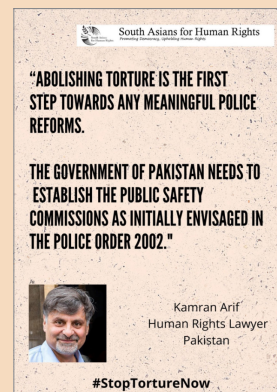
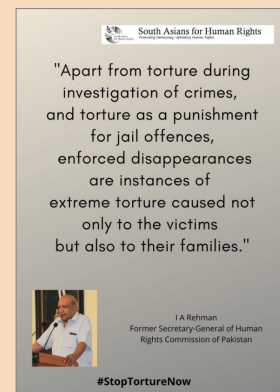
SAHR was able share some of the information collected at this endeavour with the International Federation for Human Rights (FIDH) which was working on a report on shrinking civic space in South Asia in November 2020 and with Miesereor, for their press statement on COVID-19 impacts, in February 2021.

⁵ Please access the panel on Challenges to Youth Participation in Politics in South Asia at <https://www.youtube.com/watch?v=NwhBrpAOGAU>

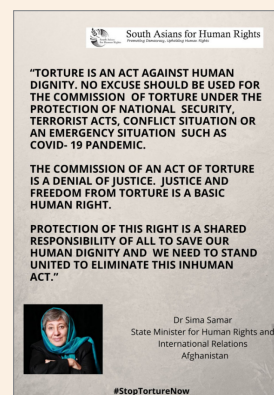
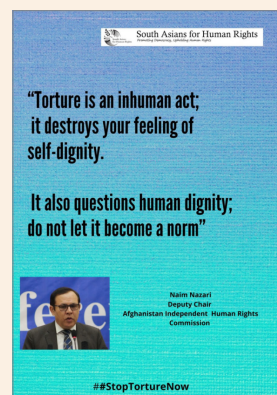
The #stoptorturenow campaign International Day in Support of Victims of Torture, June 2020



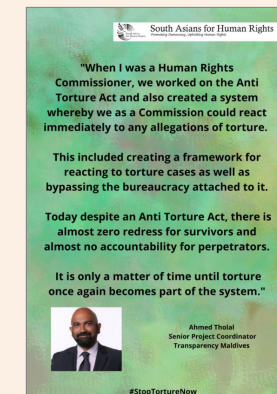
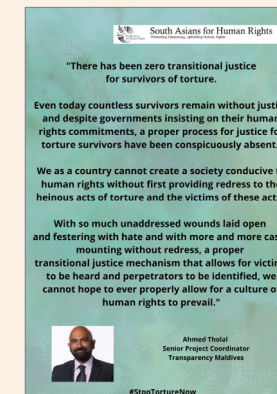
#stoptorturenow Bangladesh



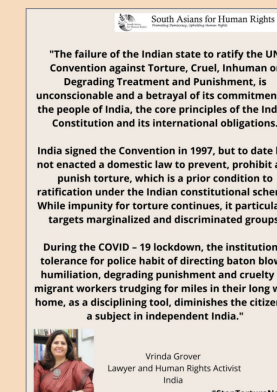
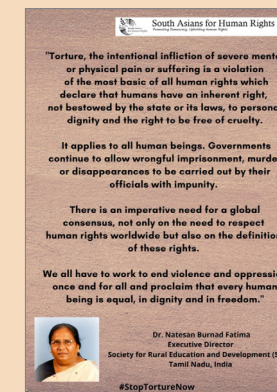
#stoptorturenow Pakistan



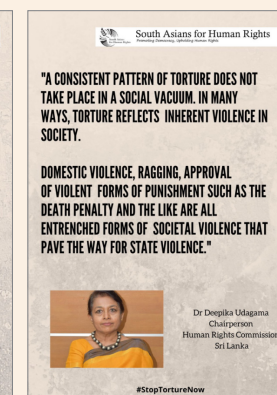
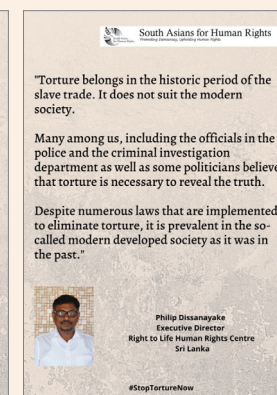
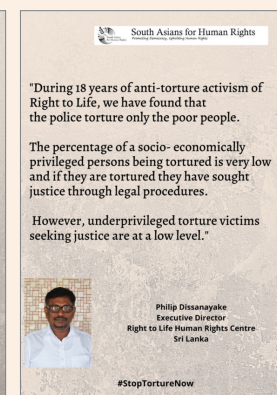
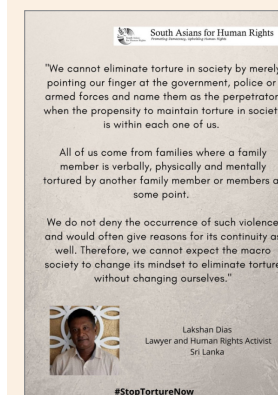
#stoptorturenow Afghanistan



#stoptorturenow Maldives



#stoptorturenow India



#stoptorturenow Sri Lanka

1.4 Social media campaign #stoptorturenow on the International Day in Support of Victims of Torture, June 2020

SAHR launched #stoptorturenow digital campaign to raise awareness on the International Day in Support of the Victims of Torture 2020 (June 26). 13 activists from the region joined SAHR to discuss the status of torture in their respective countries and advocate against this inhuman practice.

These activists were Dr. Sima Samar and Naim Nazari from Afghanistan, Dr. Asif Nazrul and Dr. Shahidul Alam from Bangladesh, Vrinda Grover and Dr. Fatima Burnad from India, Mohamed Tholal from the Maldives, Harris Khalique, the late Kamran Arif and the late I. A. Rehman from Pakistan and Dr. Deepika Udagama, Lakshan Dias and Philip Dissanayake from Sri Lanka.

1.5 Thematic working groups

The creation of the thematic working groups was discussed in detail at the national membership meetings held in 2020 and themes were selected based on suggestions received by the membership. When the setting up of thematic working groups was announced, over 25 members volunteered to join them. Accordingly, thematic groups on the topics of 'Freedom of Expression' and 'Association and Shrinking Civic Space in South Asia' with 22 members, and 'Right to Defend Human Rights in South Asia' (HRDs) with 12 members were created. The third group on increasing SAHR's communication and visibility was an additional thematic group created through a members' concept. In 2021, each thematic group held two member's meetings. At these meetings several important decisions were taken such as organising a webinar on the militarisation of the region and the South Asian response to the military coup in Myanmar and launching an initiative to assist HRDs at-risk were made.

The objective of creating thematic groups was to involve the membership in SAHR's initiatives. However, SAHR has realised several challenges in implementing thematic groups. Since these groups rely on volunteers to engage in activism SAHR is unable to demand strict accountability from the members. On the other hand, there are numerous issues that a voluntary member's attention is drawn to in the region. Thus, it is hard to expect their regular involvement in SAHR's activism. Unfortunately, valuable

members from the group - Mizanur Rahman Khan from Bangladesh and Kamran Arif from Pakistan were lost due to COVID-19 pandemic.

1.6 Monitoring of the migrant workers' crisis in the Maldives

In July 2020, when the COVID-19 lockdown hit the South Asian nations, SAHR monitored the terrible plight of the migrant workers, especially Bangladeshis working in Male, Maldives. They had lost employment, lodging and food as well as basic sanitary facilities. As a result some were protesting peacefully to get their salaries for work done and were arrested on the basis of protesting, as the government treated this as a national security issue. The arrested migrant workers were deported even without alerting the lawyers who were representing them. At the time, most of the migrant workers were also suffering from coronavirus. There was hardly any news and information about this issue at the time and through creating contacts with *pro bono* lawyers and a few activists working on the issue, SAHR closely monitored the issue and provided possible assistance by connecting activists from both countries to liaise with their respective governments to address the issue.

Contacts made with lawyers for this initiative have been useful in gathering verified information on the status of human rights in the Maldives, in the immediate aftermath of this occurrence.

1.7 Regular Research Documentation of regional incidents regarding Religious Extremism and Freedom of Expression

SAHR has been continuously working on religious extremism in the region. As a continuation of this process, regular research documentation of incidents related to religious extremism started in the months from June to November 2021 and February to April 2022. SAHR commissioned a researcher to conduct desk research on the theme under a specific framework, which included numerous incidents committed by government and non-state actors, as well as positive developments such as progressive judgements and policies in the region. At the same time, SAHR commissioned the regular research documentation of regional incidents regarding the freedom of expression to be collated as well. SAHR has created a separate website to display the documents on religious extremism⁶.

⁶ Please access the website Documenting Religious Extremism at <https://documentingextremism.com/>

1.8 Assisting the Afghan membership of SAHR and others to evacuate the country

In the aftermath of the Taliban taking over Kabul on 15 August 2021, SAHR membership in Afghanistan and Pakistan informed SAHR bureau and the Secretariat of the deteriorating ground situation in the countries. Many people, specifically activists and representatives of civil society organisations in fear of severe intimidation were fleeing Afghanistan and crossed the border into Pakistan territory while the government under the Taliban was trying its best to stop this internal migration by border closures. Initially, SAHR made an attempt to collect information of HRDs (some of them members) and their families who were under the threat, to send them to organisations such as UNIFEM and Front Line Defenders (FLD). When some of the organisations working in Afghanistan were overwhelmed by the demands of the evacuees and took a longer time to process applications, SAHR managed to keep in touch with the Afghans whose information were collected, and made fresh efforts to find alternative avenues to help them, by way of sending them to SAHR contacts with affiliations to organisation which could assist evacuees. However, this work had to be abandoned as all the organisations and contacts with whom SAHR was in contact with stopped collecting information, once the Taliban halted the evacuations. This work has been ongoing since that time.

1.9 SAHR's engagement with the UN

1. Interaction with UN Special Rapporteur (UNSR) on Violence against Women (VaW)

Following SAHR's statement on the genocidal trend in India against Muslim minority released on 12 January 2022, a meeting among Ms. Reem Alsaleem, UN Special Rapporteur (UNSR) on Violence against Women (VaW), Dr. Radhika Coomaraswamy, SAHR Chair and several Indian women's rights activists was held. As a follow-up, a set of submissions on the violations of rights of the minority women was sent to the UNSR in April 2022.

2. SAHR's engagement with the Campaign on the Protection of the Sundarbans

SAHR continues to carry out this campaign on social media and during the reporting period, SAHR together with the National Committee for Saving the Sundarbans (NCSS) and other regional organisations joined a petition requesting the UNESCO's World Heritage Committee to take steps to urge the government of Bangladesh and foreign financiers to better protect Sundarbans.



The SAHR National Meeting in India 2022

SAHR conducted a fact finding mission in 2015 on the impact of the construction of the coal power plant in Rampal; the report can be accessed at <https://www.southasianrights.org/wp-content/uploads/2015/09/Report-of-the-FFM-Rampa-Bangladesh.pdf>

3. Engagement with the UNSR on Counter Terrorism

SAHR members have joined several discussions with the UN Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism, to discuss the issues pertaining to South Asia. Participants discussed with the UNSR numerous issues including the instances where counter terrorism legislation and other measures by the states are misused to target human rights defenders or have hindered their work and endangered their safety. This transgression by some governments of the South Asian nations blatantly contradict the international laws, and future formulation of effective counter terrorism etc.

1.10 SAHR National Meeting in India 2022

SAHR held a National Consultation in India, an in-person meeting with the members and non-members on 15 September 2022 in New Delhi. 25 participants attended this meeting. The discussions on the country context, majoritarianism, strategies to protect of HRDs in current times and how to protect civic space against assault, emerging issues in the South Asian region and proposals for SAHR to work to promote solidarity and strengthen human rights protection took place, with lively contribution from the participants.

Many activists from across India who attended the meeting spoke about the prevailing human rights situation in the country; they presented strategies (short term and long term) to protect HRDs in the current times. At the same time, these activists put across effective methods for SAHR to adapt to face the current challenges.

1.11 Asma Jahangir Conference 2022

“Democracy and Human Rights in South Asia: Current Challenges and Future Opportunities” was held at the Asma Jahangir Conference 2022 on 22 and 23 of October 2022, in Lahore, Pakistan.

Dr. P. Saravanamuttu (Sri Lanka), Mr. Sushil Pyakurel (Nepal), and Ms. Rita Manchanda (India) comprised the panel of speakers. Dr. Roshmi Goswami, the Co-chair of SAHR



The Asma Jahangir Conference 2022

moderated SAHR’s digital campaign on the International Human Rights Day 2022 event⁷. All the panelists agreed on the immediate need to hold gatherings of the human rights community in order to strengthen the solidarity and energise the activism in the region. They also spoke about the current challenges which hinder such gatherings such as the rigorous visa regulating systems, difficulties in money transfer issues due to FCRA regulations as well as imminent intimidation directed towards activists.

⁷ Please find links to the video clips of the event: <https://fb.watch/gBFFErEkuo/> Roshmi Goswami; <https://fb.watch/gBFCAqUru/> Dr. P. Saravanamuttu; <https://fb.watch/gBFzACpYE/> Rita Manchanda and: <https://fb.watch/gBFzwKadOn/> Sushil Pyakurel

SAHR's digital campaign on International Human Rights Day 2022

SAHR invited its membership to send in messages reflecting their commitment to protecting human rights at national and regional level, to be uploaded on social media. Consequently, six members from Afghanistan, Nepal, Pakistan and Sri Lanka sent messages which were shared via social media⁸.

⁸ Please access the messages at:

Dr. Nezamuddin Katawazi:

<https://www.facebook.com/717470994976693/posts/pfbid0rsiErpi69zjDMSEMwRYTrsNvCGgkJDNh2NEq1jcchvBRJw5iZF5sU8UyHwnZRJkQl/?mibextid=Nif5oz>

Ms. Palwasha Hassan:

<https://fb.watch/hjOEUdwV6y/>

Dr. Renu Adhikari:

<https://www.facebook.com/717470994976693/posts/pfbid09QaTMUBUfaYM5Gh9Jn6jKADcZb4kVdCoxGAedR7FUEH5Le3jeuv3C2SotDW61YZI/?mibextid=Nif5oz>

Ms. Saba Shaikh:

<https://www.facebook.com/717470994976693/posts/pfbid0PFP4MHEm7ULUrW2N4eTKhn2Zvb6JTdBzHJVwuHsXuakHYp5Mdoch5VdpFV8366jyl/?mibextid=Nif5oz>

Ms. Zohra Yusuf:

<https://www.facebook.com/717470994976693/posts/pfbid04iXznd8t6cEQrUv1Jamx6KjVgMTXhY92LNqC185M3UfYPeFsrM8vn2fejV7wSAKJl/?mibextid=Nif5oz>

Ms. Saroja Sivachandran:

<https://www.facebook.com/717470994976693/posts/pfbid0YY7bj3Lzm3FCPWY4AX72ZmKjG5DA5jadKhUrNWBAPmmInBD3mk8EaF8E6ri1eW4q1Ml/?mibextid=Nif5oz>

Publications



Crushing Student Protests:
Bangladesh's repression of the quota reform and road safety movements:
<https://southasianrights.org/wp-content/uploads/2022/08/5-CRUSHING-STUDENT-PROTESTS.pdf>



Emerging Constraints on Freedom of Expression and Association in South Asia:
<https://southasianrights.org/wp-content/uploads/2022/08/1-Emerging-Constraints-on-Freedom-of-Expression-and-Association-in-South-Asia-.pdf>



Adopting a Human Rights Framework for Promoting Religious Co-Existence and Minority Rights in South Asia:
https://southasianrights.org/wp-content/uploads/2023/05/ToT_Workshop.pdf

SAHR Bureau Members



SAHR Bureau Members

AFGHANISTAN

Palwasha Hassan is the Director of the Afghan Women's Educational Center. She holds a Master's degree in Post-war Recovery Studies from York University, UK and has been a former fellow of the United States Institute of Peace. She is a dedicated Women's Rights activist, pioneering many critical works for promotion of women's rights and civil society in Afghanistan that includes the first women's legal support organisation Roazana, Women and Street Children Center, Madadgar Women and Children Safe Home Network and Irfan Cultural Center among others. She is a strong advocate on women in peace building and women's political participation. Palwasha Hassan started her career as volunteer with AWEC while pursuing her school studies as a refugee in Pakistan. As a young woman activist she laid the foundation of the Afghan Women's Network (AWN), a visionary movement of women which up to date is playing a pivotal role in the Women's Rights lobby in the country for the last twenty years.

Fahim Hakim is a Senior Advisor with the Afghanistan Independent Human Rights Commission (AIHRC) and a civil society advocate. From 2002-2013 he was Deputy Chair and Human Rights Commissioner with the AIHRC. He holds an MA degree on Post-

war Recovery from the University of York, UK (1998). He was one of the key facilitators to the Constitutional Loya Jirga during 2003/2004. In 2009, he was commissioner with the Electoral Complaints Commission (ECC) dealing with challenges and complaints related to presidential and provincial council's elections. He and his son survived a terrorist attack at Kabul Intercontinental Hotel on 20 January 2018, where they were shot by suicide attackers raiding the hotel. From November 2017 to January 2018, through a consultancy contract, he was assisting the identification of victims of war crimes and crimes against humanity in Afghanistan since 2003, when the government ratified the ICC. He has been actively engaged with regional and international networks such as Action for Conflict Transformation and South Asians for Human Rights.

BANGLADESH

Sara Hossain is a barrister practicing in the Supreme Court of Bangladesh, mainly in the areas of constitutional, public interest and family law. She is a partner at the law firm of Dr. Kamal Hossain and Associates (www.khossain.com.st.org.bd). She is a member of advisory boards, including the Women's International Coalition on Gender Justice (WICG), and earlier served as a Commissioner of the International of Jurists (ICJ), and a founding member of the South Asia Women's fund (SAWF). She is an overseas bencher of Middle Temple.

Sara's casework has included public interest litigation before the Supreme Court of Bangladesh on freedom of expression, personal liberty and women's rights, (challenges to 'fatwa' violence, 'forced veiling' and the 'two finger test' among others). Sara writes and speaks on public interest law, human rights and women's rights and access to justice. Her publications include "Confronting Constitutional Curtailments: Attempts to Rebuild Independence of the Judiciary in Bangladesh, "in Oaul Brass (ed) Handbook of Politics in South Asia (Routledge, 2010), "Wayward girls and Well Wisher Parents: Habeas Corpus, Women's Rights to Consent and the Bangladesh Courts" in Aisha Gill (ed) Forced Marriage (Zed, London 2010); (with Binda de Costa) "Redress for Sexual violence before the International Crimes Tribunal in Bangladesh: lessons from history, and Hopes for the future' in Criminal Law Forum, Volume 21, Number 2, 331-359; (Co-edited with Dina M. Siddiqi) Human Rights in Bangladesh 2007 (ASK, Dhaka, 2008). Sara was educated at Wadham College, Oxford [MA(Hons)] 1988), called to the

Bar from Middle Temple (1989), enrolled in the High Court Division of the Supreme Court of Bangladesh (1992) and then in the Appellate Division in 2008. She has received awards from the Lawyers Committee for Human Rights (now Human Rights First), the US State Department (Women of Courage) and was selected as a World Economic Forum Fellow and an Asia 21 fellow.

Muktasree Chakama with a background in law, is a rights activist and researcher and Founder and Executive Director of the Chittagong Hill Tracts (CHT) based organisation, Supporting People and Rebuilding Communities - SPaRC. SPaRC's work focuses on improving both traditional and formal justice systems in Bangladesh to ensure justice for women and girls. She is a Core Group Member of the longstanding organisation, SANGAT, A Feminist Network. She worked with several international organisations as a consultant and researcher. Her research have been published internationally including Minority Rights Groups International, London and Asia Indigenous Peoples Pact etc. She worked as a journalist with leading Bangladeshi English newspapers covering human rights issues and International Crimes Tribunal, Bangladesh.

Muktasree Chakma works mainly to focus on minority's rights but not limited to religious or ethnic minorities. In her words - whoever are in the lower level of "power ladder" are the minorities. She has been working in the area of women's rights, LGBTQI and indigenous people's rights for more than 15 years. Among her achievements are being Bangladesh's first indigenous woman to win the UNICEF Meena Media Award and becoming a fellow of the UN OHCHR Fellowship Programme, Acumen Fellowship Bangladesh Programme and Swedish Institute, Sweden.

INDIA

Dr. Roshmi Goswami is a feminist and human rights activist well known for her pioneering work on women in armed conflict situations documenting and analysing the impact of war and conflict on the lives of women in the conflict affected regions of India. Co-founder of the North East Network (NEN) and presently the Chair of Foundation for Social Transformation - Enabling Northeast India. She is associated with several human rights and feminist organisations, including as Governing Board member of the US based Urgent Action Fund which supports women human rights defenders across the world, also founder and Board Member Urgent Action Fund-Asia Pacific, core group member of the South Asia feminist network - SANGAT, member of the Women's Alliance of Communities in Transition - South Asia, and Working Group member of the Asia Pacific Women's Alliance on Peace and Security (APWAPS).

Dr. Goswami is a former Program Officer with the Ford Foundation, New Delhi office for several years supporting cutting edge work on women's rights in India, Sri Lanka and Nepal, regional women's human rights networks in the Asia Pacific region and collaborative cross regional programmes in Latin America. She worked briefly with UN Women in New York and in New Delhi leading the regional programme on Women, Peace & Security in the South Asia Sub regional office of UN Women. She is presently based in the North East region of India and is an independent researcher and consultant on women's human rights, gender justice, peace and conflict transformation. She has been involved in work on women and sexual violence in conflict zones and work with women ex-combatants in Nepal and North East India. Dr. Goswami was also involved with the Centre for Economic and Social Rights, New York, looking at socio-economic rights through a feminist lens in political transitions in three different contexts across the globe.

Amitabh Behar is the CEO of Oxfam India. He is passionate about governance accountability, social and economic equality, and citizen participation. Over the years, he has worked on building people-centric campaigns, alliances for social justice, and linking micro-activism to macro changes. Amitabh is one of the leading experts of people-centered advocacy and chairs the board of Navsarjan. He is the vice board chair of CIVICUS and also sits on the board of other organisations like Centre for Budget and Governance Accountability (CBGA), Mobile Crèche, VANI, YUVA, Global Fund for Community Foundation (GFCF).

Amitabh Behar has been appointed as the interim Executive Director of Oxfam International from 1 May 2023, for a duration of approximately 12 months.

MALDIVES

Dr. Aminath Jameel holds a BSc Degree in Nursing, a Certificate in Midwifery, and an MSc Degree in Community Health Nursing from Madras University. She also has a PhD in Health Science from La Trobe University, Australia. She began her career as a trainer of healthcare workers and initiated the Diploma Nursing Program in the Maldives and has vast academic experience at University Malaya, Malaysia and College of Higher Education, Maldives. She has held membership at several national committees and boards and has volunteered in community developmental activities, especially on women's issues. Dr. Jameel founded Aged Care Maldives, the first NGO aimed at the ageing population of Maldives. She was also the Minister of Health in President Nasheed's Government.

Fareesha Abdulla has worked as a government and private lawyer in Australia and Maldives for over 15 years. After graduating from the University of New England (New South Wales) in 2004 and completing legal practice training at the Australian National University, she was admitted to the Supreme Court of the Australian Capital Territory in 2005. She worked as legal officer for the Australian Federal Government until 2009, before being invited to return to Maldives as part of the President's Office legal team. In 2012 she began private practice, specialising in criminal, family and administrative cases. For six years she gave high priority to defending human rights in the Maldivian courts, often on a *pro bono* basis. In 2018 she was appointed to the President's Commission of Inquiry into unresolved Disappearances and Deaths for the period 1 January 2012 to 17 November 2018. Currently (2020) she leads the Commission. Fareesha Abdulla is respected in Maldives and internationally as a dedicated advocate of human rights for Maldivians and its expatriate communities. She has a broad range of contacts and professional relationships with other human rights lawyers and administrators, particularly in South Asia and Europe.

NEPAL

Dr. Renu Adhikari/Rajbhandari is a fearless feminist activist active for equality for last three decades and a well-known Woman Human Rights Defender in Nepal and the South Asian region. Her activism from inside turned a medical professional to a full-time Women Human Rights Defender struggling against trafficking in women plus broader issues of structural discrimination. She is a founder member of WOREC Nepal, an organisation working against all forms of discrimination against women and National alliance of women human right defenders as well as part of many social organisations nationally regionally and internationally. Her work primarily focuses on advocacy to create an enabling environment for people from bottom up and her continuous advocacy has been very instrumental to bring several changes at policy and program implementation level. She was active in both the Peoples movement in Nepal. She was appointed as the 1st national rapporteur against trafficking within the National Human Rights Commission of Nepal. Dr. Adhikari also served two terms at the Board of Trustee of the UN Voluntary Trust Fund against Contemporary Forms of Slavery.

Sushil Pyakurel, a Human Rights defender, is a former Commissioner of National Human Rights Commission (NHRC) 2000-2005, Nepal. He is a former advisor to the President of Nepal on Human Rights and politics and also the founder of the frontline human rights organisation INSEC, Nepal. He is one of the founders of First Human Rights

Organization Forum for Protection of Human Rights (FOPHUR) in Nepal during the King's dictatorial regime. He played a lead role in the movement for the establishment of National Human Rights Commission in Nepal in 1998-1999.

Sushil Pyakurel also served as General Secretary of South Asia Forum for Human Rights (SAFHR) from 1994 to 1999. He served as the Chair of Accountability Watch Committee (AWC) and Alliance for Social Dialogue (ASD). He is a founder member of Forum Asia and the former Vice Chairperson of ANFREL.

PAKISTAN

Munizae Jahangir is a broadcast journalist and documentary filmmaker, currently anchoring a flagship current affairs show on one of Pakistan's leading media news network Aaj TV, called 'Spotlight with Munizae Jahangir'. She is a co-founder and Editor in Chief of Voicepk.net, a digital media platform focusing on human rights issues. Since 2004 Jahangir has been anchoring and reporting for prominent news media outlets in Pakistan, which include Dawn and Geo network. She was the first Pakistani journalist to have reported for an Indian news channel, NDTV as their country correspondent for ten years.

Ahmad Rafay Alam is a Pakistani environmental lawyer and activist. He is a founding partner of Saleem, Alam & Co., a firm that specialises in the energy, water, natural resources, and urban infrastructure sectors. As one of Pakistan's leading environment lawyers, he regularly advises the federal and provincial governments, INGOs and NOGs on issues of policy and strategy in these sectors, and he provides corporate clients strategic sustainability insights.

Familiar with how government functions in Pakistan, Rafay Alam has served as Chairman of the Board of two public sector utilities: the Lahore Electric Supply Company and the Lahore Waste Management Company; and as founding Vice-President of the Urban Unit he oversaw the growth of the Punjab's only public sector urban think-tank. He has also served as a Member of the Pakistan Climate Change Council and the Punjab Environment Protection Council and currently serves a Member of the Hisaar Foundation's Tank on the Rational Use of Water, and as Advisor to Air Quality Asia.

He is a passionate advocate for climate action, air quality improvement, and food sovereignty, and he works with a number of local, regional and international civil

society organisations to carry this agenda forward. In September 2019, Rafay Alam and his family helped organise #ClimateStrike marches in over 45 cities throughout Pakistan.

SRI LANKA

Dr. Radhika Coomaraswamy is a lawyer, academic, internationally recognised human rights advocate and former UN Special Representative.

Some significant positions include:

- 28 June 2022: Member of the International Commission of Human Rights Experts on Ethiopia
- 2017: Member of UN Fact Finding Mission on Myanmar and a member of the Secretary General's Board of Advisors on Mediation.
- 2015-2018: A member of the Constitutional Council, Sri Lanka
- 2014: Led the global study to review the 15-year implementation of Security Council Resolution 1325 on Women, Peace and Security
- 2006-2012: UN Under Secretary General and Special Representative for Children and Armed Conflict
- 2003-2006: Chairperson, National Human Rights Commission of Sri Lanka
- 1994-2003: UN Special Rapporteur on Violence against Women and an independent expert attached to the UN Human Rights Commission in Geneva

As an academic, Dr. Coomaraswamy is a Global Professor of Law at the New York University School of Law. She received her B.A. from Yale University, her J.D. from Columbia University, an LL.M. from Harvard University and honorary PhDs from Amherst College, the Katholieke Universiteit Leuven, the University of Edinburgh, University of Ulster, the University of Essex and the CUNY School of Law, amongst others. She is the winner of many awards, including the International Law Award of the American Bar Association, the Human Rights Award of the International Human Rights Law Group, the Bruno Kreisky Award of 2000, the Leo Ettinger Human Rights Prize of the University of Oslo, Archbishop Oscar Romero Award of the University of Dayton, the William J. Butler Award from the University of Cincinnati, and the Robert S. Litvack Award from McGill University.

Dr. Paikiasothy Saravanamuttu is the founder Executive Director of the Centre for Policy Alternatives (CPA). He was a member of the Foreign Policy Advisory Group and the Board of the Lakshman Kadirgamar Institute for International and Strategic Studies. He has presented papers on governance and peace in Sri Lanka at a number of international conferences and is widely quoted in the international and local media. In 2010, Saravanamuttu was awarded the inaugural Citizens Peace Award by the National Peace Council of Sri Lanka and in September 2013, he was invited by President Obama to attend his "High Level Event On Civil Society", in New York. In 2016, he was appointed Secretary of the Task Force on Consultations on Mechanisms for Reconciliation and in 2017, short-listed for the Peace Prize awarded by the city of Ypres, Belgium. He is also a member of the Regional Advisory Group of Amnesty International for Asia.

Dr. Saravanamuttu is a founder director of the Sri Lanka Chapter of Transparency International and a founding Co- Convener of the Centre for Monitoring Election Violence (CMEV), which has monitored all the major elections in Sri Lanka since 1997 and the civil society alliance the Platform for Freedom. In 2004 he was an Eisenhower Fellow (2004) and is currently Chairperson of the Eisenhower Fellows, Sri Lanka and a Member of the Gratiaen Trust. Paikiasothy Saravanamuttu received a Bsc Econ, Upper Second Class Honours degree and Ph.D in International Relations from the London School of Economics and Political Science (LSE), University of London, in 1979 and 1986, respectively. Dr. Saravanamuttu lectured in International Politics at the University of Southampton, UK, from 1984-92.

Dilrukshi Handunnetti the Executive Director of the Centre for Investigative Reporting, Sri Lanka and is a versatile global expert in mass communication with over 20 years of experience as a journalist, media trainer and strategist. She served as the consultant editor of the Daily and Weekend Express newspapers until recently. At present, she serves as the Executive Director of the Center for Investigative Reporting Sri Lanka. She is the Gender Focal Point of the International Federation of Journalists - Asia Pacific and the Co-Convener of South Asian Women in Media- Sri Lanka Chapter.

She contributes to a range of reputed outlets including Jazeera, IRIN, Anadolu, Reuters Alertnet, mongabay.com and SciDev.Net. She was a Jefferson Fellow and a Democracy Fellow. A lawyer by training, Dilrukshi Handunnetti studied investigative journalism at the Stabile Center at Columbia University, USA and Writership from the School of Authentic Journalism, Mexico

Financial Statements
2020

Financial Statements 2020

Independent Auditor's report



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E-mail : sumith@ranwattaco.lk
 ranwatta@sltnet.lk

TO THE MEMBERS OF SOUTH ASIANS FOR HUMAN RIGHTS

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of South Asians for Human Right, which comprise the statement of financial position as at December 31, 2020, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at December 31, 2020, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Sri Lanka Auditing Standards (SLAuSs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements of the Code of Ethics issued by CA Sri Lanka (Code of Ethics) that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable,

matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

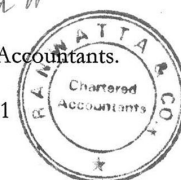
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SLAuSs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located at Sri Lanka Accounting and Auditing Standard Committee website at: <http://slaasc.com/auditing/auditorsresponsibility.php>. This description forms part of our auditor's report.

Report on Other Legal and Regulatory Requirements

As required by section 163 (2) of the Companies Act No. 07 of 2007, we have obtained all the information and explanations that were required for the audit and, as far as appears from our examination, proper accounting records have been kept by the Company.

Chartered Accountants.
Colombo
15/11/2021



Statement of Comprehensive Income

SOUTH ASIANS FOR HUMAN RIGHTS - (SAHR)

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED DECEMBER 31, 2020

Notes	31.12.2020		Restated 31.12.2019		
	LKR	USD	LKR	USD	
<u>Income</u>					
Grant Income	8	12,501,917	68,733	20,171,207	111,943
Other Income	9	71,694	394	110,087	611
Total Income		12,573,612	69,127	20,281,294	112,554
<u>Less: Expenses</u>					
Programme Expenses	10	6,131,724	33,711	16,561,028	91,908
Administrative Staff Expenses	11	6,331,807	34,811	5,488,776	30,461
Office Expenses	12	2,723,852	14,975	2,741,530	15,274
Total Expenditure		15,187,383	83,497	24,791,333	137,642
Taxation		-	-	-	-
Surplus/(Deficit) for the Year		(2,613,771)	(14,370)	(4,510,040)	(25,088)
<u>Other Comprehensive Income/(Expense)</u>					
Actuarial Gain/(Loss) on Employee Benefits		181,921	1,000	(122,126)	(678)
Effect on Currency Retranslation		-	(527)	-	403
Total Comprehensive Income		(2,431,850)	(13,896)	(4,632,166)	(25,363)

Financial Statements 2020

Statement of Financial Position

SOUTH ASIANS FOR HUMAN RIGHTS - (SAHR)
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2020

		31.12.2020		Restated 31.12.2019	
Notes		LKR	USD	LKR	USD
<u>Assets</u>					
<u>Non Current Assets</u>					
Property, Plant and Equipment	13	278,192	1,511	286,784	1,596
Intangible Assets	14	-	-	-	-
		278,192	1,511	286,784	1,596
<u>Current Assets</u>					
Deposits, Advances and Prepayments	15	763,774	4,148	1,375,233	7,654
Cash and Cash Equivalents	16	39,333,455	213,629	12,326,085	68,606
		40,097,229	217,778	13,701,318	76,261
Total Assets		40,375,421	219,289	13,988,103	77,857
<u>Fund and Liabilities</u>					
<u>Fund</u>					
Accumulated Fund	17	1,661,581	9,024	4,093,431	22,921
		1,661,581	9,024	4,093,431	22,921
<u>Non Current Liabilities</u>					
Retirement Benefit Obligation	18	1,681,703	9,134	1,474,070	8,205
Deferred Grants	19	36,280,621	197,049	8,005,723	44,429
		37,962,324	206,183	9,479,793	52,633
<u>Current Liability</u>					
Other Payables	20	751,516	4,082	414,879	2,303
		751,516	4,082	414,879	2,303
Total Fund and Liabilities		40,375,421	219,289	13,988,103	77,857

The above statement of financial position is to be read in conjunction with the accounting policies and notes to the financial statements which form an integral part of these financial statements.

I certify that the financial statements have been prepared presented in compliance with the requirements of the companies Act No. 7 of 2007.

Finance In-Charge

The Members of the Board are responsible for the preparation and presentation of these financial statements.

Approved and Signed for and on behalf of the organization.

Executive Director

Director

Date :- 15/11/2021

Colombo 08.

Statement of Cash Flows

SOUTH ASIANS FOR HUMAN RIGHTS - (SAHR)
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2020

	31.12.2020		31.12.2019	
	LKR	USD	LKR	USD
Cash Flow from Operating Activities				
Total Comprehensive Income	(2,431,850)	(13,896)	(4,632,166)	(25,363)
Adjustment for				
Gratuity Provision	207,633	1,142	481,797	2,674
Depreciation	120,750	664	227,468	1,262
Interest Income	(71,694)	(394)	(110,087)	(611)
Cash Flow from Operating Activities before Changes in Working Capital	(2,175,162)	(12,485)	(4,032,988)	(22,038)
Changes in Working Capital				
Decrease/(Increase) in Deposits, Advance and Prepayments	611,457	3,506	(1,144,623)	(6,378)
Increase in Other Payables	336,637	1,779	269,706	1,502
Total Working Capital Changes	948,094	5,285	(874,917)	(4,877)
Gratuity Paid	-	-	(247,200)	(1,372)
Net Cash Used in Operating Activities	(1,227,068)	(7,200)	(5,155,105)	(28,287)
Cash Flow from Investing Activities				
Acquisition of Property, Plant and Equipment	(112,158)	(617)	(495,314)	(2,749)
Interest Received	71,694	394	110,087	611
Net Cash Used in Investing Activities	(40,463)	(222)	(385,227)	(2,138)
Cash Flow from Financing Activities				
Grants Received / (Utilized) for the Year	28,274,898	152,620	(5,712,857)	(31,482)
Net Cash Generated from /(Used in) Financing Activities	28,274,898	152,620	(5,712,857)	(31,482)
Net Increase/(Decrease) in Cash & Cash Equivalents for the Year	27,007,368	145,197	(11,253,189)	(61,907)
Effect of Foreign Currency Transaction	-	(174)	-	40
Cash & Cash Equivalents at the Beginning of the Year	12,326,085	68,606	23,579,272	130,474
Cash & Cash Equivalents at the End of the Year	39,333,455	213,630	12,326,085	68,606
Analysis of the Cash and Cash Equivalents shown in Statement of Financial Position				
Cash at Bank	39,152,189	212,645	11,764,295	65,479
Cash in Hand	181,266	985	561,790	3,127
	39,333,455	213,630	12,326,085	68,606

Financial Statements
2021

Financial Statements 2021

Independent Auditor's report



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TO THE MEMBERS OF SOUTH ASIANS FOR HUMAN RIGHTS

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Opinion

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Those charged with governance are responsible for overseeing the Company's financial reporting process.


Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SLAuSs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located at Sri Lanka Accounting and Auditing Standard Committee website at: <http://slaasc.com/auditing/auditorsresponsibility.php>. This description forms part of our auditor's report.

Report on Other Legal and Regulatory Requirements

As required by section 163 (2) of the Companies Act No. 07 of 2007, we have obtained all the information and explanations that were required for the audit and, as far as appears from our examination, proper accounting records have been kept by the Company.


Chartered Accountants.
Colombo
24/06/2022

Statement of Comprehensive Income

SOUTH ASIANS FOR HUMAN RIGHTS - (SAHR)

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED DECEMBER 31, 2021

	Notes	31/12/2021		31/12/2020	
		LKR	USD	LKR	USD
<u>Income</u>					
Grant Income	8	22,619,010	118,232	12,501,917	68,733
Other Income	9	2,918,025	15,253	71,694	394
Total Income		25,537,035	133,485	12,573,612	69,127
<u>Less: Expenses</u>					
Programme Expenses	10	12,329,889	64,450	6,131,724	33,711
Administrative Staff Expenses	11	7,137,639	37,309	6,331,807	34,811
Office Expenses	12	3,246,258	16,969	2,723,852	14,975
Total Expenditure		22,713,787	118,727	15,187,383	83,497
Taxation		-	-	-	-
Surplus/(Deficit) for the Year		2,823,248	14,757	(2,613,771)	(14,370)
<u>Other Comprehensive Income/(Expense)</u>					
Actuarial Gain/(Loss) on Employee Benefits		(4,555)	(24)	181,921	1,000
Effect on Currency Retranslation		-	(1,187)	-	(527)
Total Comprehensive Income		2,818,693	13,546	(2,431,850)	(13,896)

Financial Statements 2021

Statement of Financial Position

SOUTH ASIANS FOR HUMAN RIGHTS - (SAHR)
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2021

	Notes	31/12/2021		31/12/2020	
		LKR	USD	LKR	USD
<u>Assets</u>					
<u>Non Current Assets</u>					
Property, Plant and Equipment	13	95,646	482	278,192	1,511
Intangible Assets	14	-	-	-	-
		95,646	482	278,192	1,511
<u>Current Assets</u>					
Deposits, Advances and Prepayments	15	1,396,869	7,037	763,774	4,148
Cash and Cash Equivalents	16	27,561,488	138,848	39,333,455	213,629
		28,958,357	145,885	40,097,229	217,778
Total Assets		29,054,003	146,367	40,375,421	219,289
<u>Fund and Liabilities</u>					
<u>Fund</u>					
Accumulated Fund	17	4,460,024	22,469	1,661,581	9,024
		4,460,024	22,469	1,661,581	9,024
<u>Non Current Liabilities</u>					
Retirement Benefit Obligation	18	2,155,186	10,857	1,681,703	9,134
Deferred Grants	19	21,535,475	108,491	36,280,621	197,049
		23,690,661	119,348	37,962,324	206,183
<u>Current Liability</u>					
Other Payables	20	903,318	4,551	751,516	4,082
		903,318	4,551	751,516	4,082
Total Fund and Liabilities		29,054,003	146,367	40,375,421	219,289

The above statement of financial position is to be read in conjunction with the accounting policies and notes to the financial statements which form an integral part of these financial statements.

I certify that the financial statements have been prepared presented in compliance with the requirements of the companies Act No. 7 of 2007.

Accountant

The Members of the Board are responsible for the preparation and presentation of these financial statements.

Approved and Signed for and on behalf of the organization.

Executive Director

Director

Date :- 06/24/2022
Colombo 08.

Statement of Cash Flows

SOUTH ASIANS FOR HUMAN RIGHTS - (SAHR)
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2021

	31/12/2021		31/12/2020	
	LKR	USD	LKR	USD
Cash Flow from Operating Activities				
Total Comprehensive Income	2,818,693	13,546	(2,431,850)	(13,896)
Adjustment for				
Gratuity Provision	473,484	2,475	207,633	1,142
Depreciation	1,245,636	6,511	120,750	664
Interest Income	(2,918,025)	(15,253)	(71,694)	(394)
Working Capital	1,619,788	7,279	(2,175,162)	(12,485)
Changes in Working Capital				
Decrease/(Increase) in Deposits, Advance and Prepayments	(653,346)	(2,991)	611,457	3,506
(Decrease)/Increase in Other Payables	151,802	469	336,637	1,779
Total Working Capital Changes	(501,544)	(2,522)	948,094	5,285
Gratuity Paid	-	-	-	-
Net Cash Used in Operating Activities	1,118,244	4,757	(1,227,068)	(7,200)
Cash Flow from Investing Activities				
Acquisition of Property, Plant and Equipment	(1,063,089)	(5,557)	(112,158)	(617)
Cash Received from Assets Disposal				
Interest Received	2,918,025	15,253	71,694	394
Net Cash Used in Investing Activities	1,854,935	9,696	(40,463)	(222)
Cash Flow from Financing Activities				
Grants Received / (Utilized) for the Year	(14,745,148)	(88,558)	28,274,898	152,620
Net Cash Generated from / (Used in) Financing Activities	(14,745,148)	(88,558)	28,274,898	152,620
Net Increase/(Decrease) in Cash & Cash Equivalents for the Year	(11,771,969)	(74,105)	27,007,368	145,197
Effect of Foreign Currency Transaction	-	(679)	-	(174)
Cash & Cash Equivalents at the Beginning of the Year	39,333,455	213,630	12,326,085	68,606
Cash & Cash Equivalents at the End of the Year	27,561,488	138,848	39,333,455	213,630
Analysis of the Cash and Cash Equivalents shown in Statement of Financial Position				
Cash at Bank	27,513,756	138,608	39,152,189	212,645
Cash in Hand	47,732	240	181,266	985
	27,561,488	138,848	39,333,455	213,630

Financial Statements
2022

Financial Statements 2022

Independent Auditor's report



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TO THE MEMBERS OF SOUTH ASIANS FOR HUMAN RIGHTS

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of South Asians for Human Rights, which comprise the statement of financial position as at December 31, 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at December 31, 2022, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Sri Lanka Auditing Standards (SLAuSs). 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 Entity in accordance with the ethical requirements of the Code of Ethics issued by CA Sri Lanka (Code of Ethics) that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

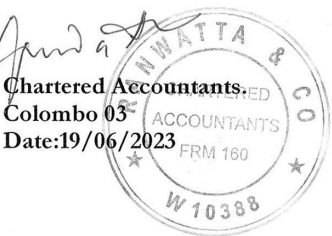
Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SLAuSs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located at Sri Lanka Accounting and Auditing Standard Committee website at: <http://slaasc.com/auditing/auditorsresponsibility.php>. This description forms part of our auditor's report.

Report on Other Legal and Regulatory Requirements

As required by section 163 (2) of the Companies Act No. 07 of 2007, we have obtained all the information and explanations that were required for the audit and, as far as appears from our examination, proper accounting records have been kept by the Entity.



Statement of Comprehensive Income

SOUTH ASIANS FOR HUMAN RIGHTS - (SAHR)
STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED DECEMBER 31, 2022

	Notes	31/12/2022		31/12/2021	
		LKR	USD	LKR	USD
<u>Income</u>					
Grant income	8	29,871,353	105,411	22,619,010	118,232
Other income	9	15,946,782	56,274	2,918,025	15,253
Total income		45,818,135	161,685	25,537,035	133,485
<u>Less: expenses</u>					
Programme expenses	10	19,495,960	68,798	12,329,889	64,450
Administrative staff expenses	11	7,269,479	25,653	7,137,639	37,309
Office expenses	12	3,212,785	11,364	3,246,258	16,969
Total expenditure		29,978,224	105,815	22,713,787	118,727
Taxation		-	-	-	-
Surplus/(deficit) for the year		15,839,911	55,870	2,823,248	14,757
<u>Other comprehensive income/(expense)</u>					
Actuarial gain/(loss) on employee benefits		84,564	298	(4,555)	(24)
Effect on currency retranslation		-	(10,277)	-	(1,187)
Total comprehensive income		15,924,475	45,892	2,818,693	13,546

Financial Statements 2022

Statement of Financial Position

SOUTH ASIANS FOR HUMAN RIGHTS - (SAHR)
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2022

	Notes	31/12/2022		31/12/2021	
		LKR	USD	LKR	USD
<u>Assets</u>					
<u>Non current assets</u>					
Property, plant and equipment	13	9,007	25	95,646	482
Intangible assets	14	-	-	-	-
		9,007	25	95,646	482
<u>Current assets</u>					
Deposits, advances and prepayments	15	504,662	1,400	1,396,869	7,037
Cash and cash equivalents	16	14,676,705	40,722	27,561,488	138,848
		15,181,367	42,123	28,958,357	145,885
Total assets		15,190,374	42,148	29,054,003	146,367
<u>Fund and liabilities</u>					
<u>Fund</u>					
Accumulated fund		4,486,009	23,747	4,460,024	23,656
Reserve fund		251,880	863	-	-
Foreign currency retranslation reserve		-	(11,464)	-	(1,187)
		4,737,889	13,146	4,460,024	22,469
<u>Non current liabilities</u>					
Deferred grants	17	7,414,680	20,573	21,535,475	108,491
Retirement benefit obligation	18	1,960,379	5,439	2,155,186	10,857
		9,375,059	26,012	23,690,661	119,348
<u>Current liability</u>					
Other payables	19	1,077,426	2,989	903,318	4,551
		1,077,426	2,989	903,318	4,551
Total fund and liabilities		15,190,374	42,148	29,054,003	146,367


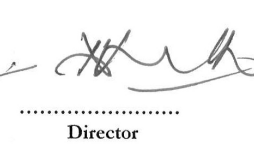
The above statement of financial position is to be read in conjunction with the accounting policies and notes to the financial statements which form an integral part of these financial statements.

I certify that the financial statements have been prepared and presented in compliance with the requirements of the companies Act No. 7 of 2007.


Accountant

The Members of the Board are responsible for the preparation and presentation of these financial statements.

Approved and Signed for and on behalf of the organization.

 
Executive Director Director

Date :- 19/06/2023
Colombo 08.

Statement of Cash Flows

SOUTH ASIANS FOR HUMAN RIGHTS - (SAHR)
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2022

	31/12/2022		31/12/2021	
	LKR	USD	LKR	USD
Cash flow from operating activities				
Total comprehensive income	15,924,475	45,892	2,818,693	13,546
Adjustment for				
Gratuity provision	345,193	1,218	473,484	2,475
Depreciation	86,639	453	1,245,636	6,511
Interest income	(30,985)	(109)	(11,147)	(11,147)
Exchange gain	(15,915,797)	(56,164)	(2,906,878)	(15,195)
Irrecoverable project expenses	17,307	87	-	-
Unrestricted net assets	-	-	(20,250)	(102)
working capital	426,832	(8,624)	1,599,538	(3,911)
Changes in working capital				
Decrease/(increase) in deposits, advance and prepayments	892,207	5,637	(633,095)	(2,889)
(Decrease)/increase in other payables	174,108	(1,561)	151,802	469
Total working capital changes	1,493,147	(4,548)	(481,293)	(2,420)
Gratuity paid	(540,000)	(1,906)	-	-
Net cash used in operating activities	953,147	(6,454)	1,118,245	(6,331)
Cash flow from investing activities				
Acquisition of property, plant and equipment	-	-	(1,063,089)	(5,557)
Interest received	30,985	109	11,147	11,147
Net cash used in investing activities	30,985	109	(1,051,942)	5,590
Cash flow from financing activities				
Grants received / (utilized) for the year	(13,868,915)	(87,055)	(11,838,272)	(73,364)
Net cash generated from / (used in) financing activities	(13,868,915)	(87,055)	(11,838,272)	(73,364)
Net increase/(decrease) in cash & cash equivalents for the year	(12,884,783)	(93,400)	(11,771,969)	(74,105)
Effect of foreign currency translation	-	(4,725)	-	(679)
Cash & cash equivalents at the beginning of the year	27,561,488	138,848	39,333,455	213,630
Cash & cash equivalents at the end of the year	14,676,705	40,722	27,561,488	138,848
Analysis of the cash and cash equivalents shown in statement of financial position				
Cash at bank	14,631,137	40,596	27,513,756	138,608
Cash in hand	45,568	126	47,732	240
	14,676,705	40,722	27,561,488	138,848

Design and layout by

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