

INDIA HIV/AIDS ALLIANCE
BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rs.)

Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	3	-	-
(b) Reserves and Surplus	4	38,041,917	41,789,356
(c) Property, Plant & Equipment Fund	5	98,471,328	61,093,157
(2) Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables		-	-
(c) Other current liabilities	6/6A	277,444,858	199,406,221
(d) Short term provision	7	3,855,592	3,229,995
Total		417,813,695	305,518,729
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment	5	-	-
(i) Tangible assets		71,481,578	34,103,407
(ii) Intangible assets		26,989,750	26,989,750
b) Fixed Asset in Transit		-	32,752,530
(2) Current assets			
(a) Cash and cash equivalents	8	311,895,142	193,239,872
(b) Short-term loans and advances	9	2,793,113	3,248,927
(c) Other current assets	10	4,654,112	15,184,243
Total		417,813,695	305,518,729

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1 to 31

This is the Balance Sheet referred to in our report of even date.

For **KUMAR MITTAL & CO.**
Chartered Accountants
FRN:010500N


(Amrish Gupta)
Partner
M. No. 090553



By order of the Board for and on behalf of
India HIV/AIDS Alliance


Shahabuddin Yaqoob Quraishi
Chairperson
DIN: 07443898


Sanjay Patra
Director
DIN: 03257125


Rivu Banarjee
Director- Finance & Operation


Rajiv Dua
Chief Executive

Place: New Delhi
Date: 22.08.2022

**INDIA HIV/AIDS ALLIANCE
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2022**


Particulars	Note No.	For the year ended 31st March 2022	For the year ended 31st March 2021
Income:			
Grant Incomes (To the extent utilized)		823,983,383	632,499,948
General Donations		26,723,001	29,200,868
Misc. Income		158,480	-
Interest		3,906,827	2,206,710
Total Income		854,771,691	663,907,526
Expenses:			
Programme Expenses	11	743,483,905	541,139,827
Employee Benefit Program Staff	12-A	40,385,199	36,784,550
Employee Benefit Admin Staff	12-B	28,552,977	27,897,995
Administrative Expenses	13	46,097,048	38,632,126
Total Expenses		858,519,129	644,454,498
Surplus/ (Deficit) before exceptional and extraordinary items and tax			
Prior period items		(3,747,438)	19,453,028
Exceptional Items		-	-
Surplus/ (Deficit) before extraordinary items and tax			
		(3,747,438)	19,453,028
Surplus/ (Deficit) before tax			
Tax expense:		(3,747,438)	19,453,028
Current Tax		-	-
Deferred Tax		-	-
Deferred tax assets/ (liabilities)		-	-
Surplus/ (Deficit) for the year		(3,747,438)	19,453,028

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1 to 31


This is the Income & Expenditure Account referred to in our report of even date.

For **KUMAR MITTAL & CO.**
Chartered Accountants
FRN:010500N


(Amrish Gupta)
Partner
M. No. 090553



By order of the Board for and on behalf of
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Place: New Delhi
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INDIA HIV/AIDS ALLIANCE

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in Rs.)

Particulars	For the year ended 31st March 2022	For the year ended 31st March 2021
Cash Flow from Operating Activities		
Grant/ Donations	928,835,116	786,742,862
Interest Received on grant accounts	7,784,708	3,175,721
Less: Payments towards Operations	(858,519,129)	(644,454,498)
Less: Fixed Assets in transit	32,752,530	(32,752,530)
Less: Refund to Donor	-	(36,458)
Adjustments		
Change in other Current Assets	10,530,130	(12,582,518)
Change in Short term Advances	455,814	372,363
Change in short term provisions	625,597	(907,662)
Change in Current Liabilities	(7,874,802)	7,101,547
Net Cash used in Operating Activities (A)	114,589,963	106,658,827
Cash Flow from Investing Activities	-	-
Net Cash Flow from Investing Activities (B)	-	-
Cash Flow from Financing Activities	-	-
Interest Received	4,065,307	2,206,710
Net Cash Flow from Financing Activities (C)	4,065,307	2,206,710
Net Increase in Cash and Cash Equivalents(A+B+C)	118,655,270	108,865,537
Cash and Cash Equivalent at the beginning of the year	193,239,872	84,374,335
Cash and Cash Equivalent at the end of the year (Cash & Bank Balance)	311,895,142	193,239,872

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1 to 31

This is the Cash Flow Statement referred to in our report of even date.

For KUMAR MITTAL & CO.

Chartered Accountants

FRN:010500N

(Amrisha Gupta)
(Amrisha Gupta)
Partner
M. No. 090553

By order of the Board for and on behalf of
India HIV/AIDS Alliance

(Shahabuddin Yaqoob Quraishi)
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Director- Finance & Operations

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Chief Executive

Place: New Delhi
Date: 22.08.2022

INDIA HIV/AIDS ALLIANCE
Notes to Financial Statements for the year ended 31st March, 2022

NOTE NO. 3: SHARE CAPITAL:

Company is limited by Guarantee. Liability of shareholder is limited by guarantee. Every member of the company undertakes to contribute to the assets of the company in the event of its being wound-up while he is a member or within one year after he ceases to be a member, for payment of the debts and liabilities of the company contracted before he ceases to be a member, and the costs, charges and expenses of winding-up and for the adjustment of the rights of the contributories among themselves, such amount may be required, not exceeding Rs.100,000/- (Rupees one Lac.)

Right of Shareholder

Liability of shareholder is limited by guarantee. As company is registered under section 8 of the Company Act, 2013 (earlier known as 25 of the Companies Act, 1956), shareholders are not entitled to any dividend.

NOTE NO. 4: RESERVE & SURPLUS:

Particulars	Amount (Rs.)	
	As at 31st March 2022	As at 31st March 2021
Opening Balance	41,789,355	22,336,328
Add: Surplus (Deficit) of the current year as per Income and Expenditure A/c	(3,747,438)	19,453,028
	38,041,917	41,789,356
Represented by :		
Unrestricted Funds	31,717,572	28,563,261
Restricted Funds	6,324,345	13,226,095
TOTAL	38,041,917	41,789,356

NOTE NO. 5: PROPERTY PLANT & EQUIPMENT:

Particulars	Gross Block			
	Cost as at 1st April 2021	Addition during the year	As at 31st March 2022	As at 31st March 2021
Computers	26,033,396	35,178,169	61,211,565	26,033,396
Furniture and Fittings	2,484,540	-	2,484,540	2,484,540
Office Equipment	5,585,471	2,200,000	7,785,471	5,585,471
Developed Software	26,989,750	-	26,989,750	26,989,750
Total	61,093,157	37,378,169	98,471,326	61,093,157

NOTE NO. 6: OTHER CURRENT LIABILITIES:

Particulars	Amount (Rs.)	
	As at 31st March 2022	As at 31st March 2021
TDS Payable	967,583	1,273,710
EPF Payable	684,434	563,765
Expenses Payable	12,185,638	19,874,985
Other current liabilities -unutilized Grant Balance (As per schedule 6A)	263,607,203	177,693,762
Total	277,444,858	199,406,221



Other Current Liabilities - Unutilized Grant Balance

Name of Donors	Opening Balance as on 1.04.2021	Grant Received during the year	Interest	Total (INR)	Application of Grants during the year	Programme Balance as on 31.03.2022
GLOBAL FUND/LOCAL CONTRIBUTION PROGRAM BALANCE						
- The Global Fund(Vhaan)	139,756,450	851,525,764	6,527,772	997,809,986	761,072,678	236,737,308
UNFPA	1,116,414	8,153,756	152,273	9,422,443	11,410,773	(1,988,330)
We care Society	169,992			169,992	169,992	-
APFI	81,225			81,225	81,225	-
Harman	-	989,330	-	989,330	989,330	-
UNAIDS		851,243		851,243	1,568,306	(817,063)
- The Global Fund(HR Asia)	7,962,375	-	215,627	8,178,002	2,663,644	5,514,359
Sub Total (A)	149,086,456	861,520,093	6,895,672	1,017,502,222	778,055,948	239,446,274
FOREIGN CONTRIBUTION FUND BALANCE						
- Frontline Aids, United Kingdom	11,631,999	6,293,418	889,036	18,814,454	8,490,118	10,324,336
- MAC Aids Foundation, San Francisco	4,093,487	2,977,800		7,071,287	4,604,300	2,466,986
- Global Giving Foundation, USA	294,727	1,972,210		2,266,937	1,744,855	522,082
- Elton John Aids Foundation (E-JAF), United Kingdom	4,772,322	10,047,953		14,820,275	14,063,566	756,709
- Marniel Daniels (AmplifyChange), United Kingdom	8,905,904	10,164,811		19,070,715	10,579,220	8,491,495
Tides Foundation						
U.K. Giving Foundation	60,239			60,239	60,239	-
- Gire to Asia, San Francisco USA	382,334	3,741,996		4,124,330	3,181,352	942,978
- NIH, ALBERT EINSTEIN COLLEGE OF MEDICINE, USA	(1,533,705)	5,393,833		3,860,128	3,203,785	656,343
Sub Total (B)	28,607,307	40,592,021	889,036	70,088,365	45,927,435	24,160,929
Grand Total (A+B+C)	177,693,763	902,112,115	7,784,708	1,087,590,586	823,983,383	263,607,203



NOTE NO. 7: Short Term Provisions

Particulars	Amount (Rs.)	
	As at 31st March 2022	As at 31st March 2021
Provision for Leave Encashment	600,527	837,658
Provision for Gratuity	3,255,065	2,392,337
Total	3,855,592	3,229,995

NOTE NO. 8: CASH AND CASH EQUIVALENT:

Particulars	Amount (Rs.)	
	As at 31st March 2022	As at 31st March 2021
Cash in hand and at bank:		
Cash in hand	40,244	27,532
Cash at Bank:	261,433,245	156,082,310
Fixed Deposits (including interest accrued)	50,421,654	37,130,030
Total	311,895,142	193,239,872

NOTE NO. 9: Short Term Loans and Advances

Particulars	Amount (Rs.)	
	As at 31st March 2022	As at 31st March 2021
Security Deposits	1,883,100	2,445,100
TDS Receivable	885,449	779,263
TCS Receivable	24,564	24,564
Total	2,793,113	3,248,927

NOTE NO. 10: Other Current Assets

Particulars	Amount (Rs.)	
	As at 31st March 2022	As at 31st March 2021
Advance against Programme expenses	-	14,853,319
Advance recoverable from Staff	75,015	279,974
Advance Consultants	8,654	-
Advance Vendors	4,519,493	-
Interest Receivable	50,950	50,950
Total	4,654,112	15,184,243

NOTE NO. 11: PROGRAMME EXPENSES:

Particulars	Amount (Rs.)	
	For the year ended 31st March 2022	For the year ended 31st March 2021
Sub grants	452,256,920	387,048,430
Acquisition of fixed assets	37,378,169	1,094,357
Work Shop and Meeting Costs	16,944,598	3,325,020
Data Collection	-	365,716
Covid Relief (PPE Kit, Dry Ration & support)	185,234,467	106,122,400
Beneficiary Health Tracking System	11,716,394	6,605,748
Program Consultants	29,171,711	31,587,696
Travel	10,781,646	4,990,460
Total	743,483,905	541,139,827



NOTE NO. 12: Employee Benefit

Particulars	Amount (Rs.)	
	For the year ended 31st March 2022	For the year ended 31st March 2021
A. Program Staff Cost		
Salary	37,496,171	34,395,663
Gratuity	1,811,868	1,524,496
Staff Welfare	70,917	43,458
Leave Encashment	457,505	482,255
Health and Accidental Insurance	548,738	338,678
Sub Total (A)	40,385,199	36,784,550
B. Admin Staff Cost		
Salary	26,416,803	26,314,949
Gratuity	1,443,197	867,841
Staff Welfare	155,684	96,026
Leave Encashment	143,022	355,403
Health and Accidental Insurance	394,271	263,776
Sub Total (B)	28,552,977	27,897,995
Grand Total	68,938,176	64,682,545

NOTE NO. 13: Administrative Expenses

Particulars	Amount (Rs.)	
	For the year ended 31st March 2022	For the year ended 31st March 2021
Project Audit Fees	7,677,610	8,437,524
Statutory Audit Fees	389,400	389,400
Rent	8,153,540	11,011,907
Electricity & Water Charges	1,698,742	1,794,465
Communication	1,323,916	1,698,936
Local Travel	30,114	727,127
Bank Charges	632,133	790,916
Annual Maintainance	1,012,788	694,353
Computer Software	2,553,457	-
Recruitment Cost	1,724,256	-
Repair and Maintainance	658,370	717,729
Printing and stationery	599,534	424,286
Legal And professional charges	619,219	1,197,997
Face to Face connect for Donation	15,244,092	6,604,713
Office Security and insurance	1,101,280	951,480
Office Supplies	1,428,728	1,321,612
Other Office Costs	293,375	830,927
Sub-Grant non recoverable	-	113,639
Publications Cost	956,495	925,115
Total	46,097,048	38,632,126



Notes on Financial Statements for the period ended 31st March 2022

Significant Accounting Policies

1. General Information

The Company has been incorporated as a private company limited by guarantee under Section 8 of the Companies Act, 2013. The Company is also registered under Section 12AA of the Income Tax Act, 1961. The Company is operating in partnership with Civil Society, Government and communities to support sustained responses to HIV in India that protect rights and improve health. Complementing the Indian National Programme, the company builds capacity, provide technical support and advocate strengthening delivery of effective, innovative, community-based HIV programmes to vulnerable populations affected by the epidemic.

2. Significant Accounting Policies

2.1 Accounting Convention

The Company has prepared these financial statements to comply with the Accounting Standards on a going concern basis notified under the Companies Accounting Standard Rules, 2006 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis and under the historical cost convention. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year except to the extent disclosed separately.

2.2 Use of Estimates

The preparation of the financial statements in conformity with the generally accepted accounting principles requires estimates and assumption to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting year. Difference between the actual result and estimates are recognized in the year in which the results are known/materialised.

2.3 Property, Plant and Equipment

Property, Plant and Equipment procured for programs are, in the first instance, debited under various programme heads as per the requirement of the donor agencies. Property, Plant and Equipments provided to sub grantees are directly charged to expenses. Subsequently, these assets are reflected in the Balance Sheet by debiting Property, Plant and Equipment and crediting Property, Plant and Equipment Fund.

Property, Plant and Equipment physically not received or not put to use has been shown under fixed assets in transit.

2.4 Depreciation/ Amortization

No Depreciation is provided/claimed in the Statement of Income and Expenditure

2.5 Revenue Recognition

- i) **Voluntary Contribution & Unrestricted Grant** of revenue-nature are recognized as income in the Statement of Income and Expenditure along with the related costs which they compensate. Such Grant Income has been shown separately in the Statement of Income and Expenditure.



- ii) **Restricted Grants** are accounted for as Income to the extent utilized during the year.

Restricted Grants are utilized as per the conditions of the grant agreement and to the extent utilized are recorded as Income & Expenditure in the Income and Expenditure account. The balance of unutilized grant is reflected under Programme Fund Balance under Current Liabilities in the Balance Sheet.

Upon completion of the life of obligation of the restricted grant surplus grant remaining unutilised if any, is, either in compliance with the grant agreement or upon due consent of the granting authority, either returned to the granting authority or transferred to unrestricted grant or income in the statement of Income and Expenditure Account.

- iii) Interest on balance of funds from restricted grants is credited to respective grant fund. Interest income of unrestricted grant is credited to revenue in the year of its accrual. The income in both cases is stated in full with tax deducted thereon being accounted for under the head tax refunds/ payments.

2.6 Allocation and Apportionment of Expenses

Direct expenses identifiable with restricted grants have been charged to such grants confirming with the approved work plan. All other indirect administrative expenses and expenses which cannot be attributed to single program are apportioned proportionately to all grants.

2.7 Employee's Benefits

Employee Benefits are accounted for as under:

- i) Provident Fund and Pension Contribution- as a percentage of salary / wages as per the provision of the Employees Provident Funds and Miscellaneous Provisions Act, 1952.
- ii) Gratuity and leave encashment are maintained as a defined benefit retirement plan and contribution is made to Fund Manager, as per Company's Scheme. Further provision/ write back, if any, is made on the basis of the present value of the liability as at the Balance Sheet date determined by actuarial valuer. Provision is treated as a liability and write back is treated as an asset to be adjusted against liability.

2.8 Prior Period Adjustments, Extra Ordinary Items and Changes in Accounting Policies

Prior period adjustments, extraordinary items and changes in accounting policies having material impact on the financial affairs of the Company are disclosed.

2.9 Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

2.10 Events after the Balance Sheet Date

Events occurring after the date of the Balance Sheet, which affect the financial position to the material extent, are taken cognizance of.



Note No.14 Disclosure of Related Parties pursuant to Accounting Standard – 18

Key Management Personnel and their relatives	
Name	Designation / Status
Shahabuddin Yaqoob Quraishi	Chairperson
Madhu Bala Nath	Director
Sanjay Patra	Director
Shalini Bharat	Director
Saroj Pachauri	Director
Arati Radhika Jerath	Director
Kapil Kaul	Director (Joined on 30.04.2021)
Ashim Chowla(up to 04 th Dec 2021)	CEO
Rochna Mitra, Director Programs (From 05 th December 2021)	Interim CEO

Following is the company in which any one of the directors of the Company was also a Whole Time Director and with whom transactions were carried out during the period ended March 31st2022

NA

Transaction with related party during the period ended March 31st2022		
Particulars	Amount (Rs.) 2021-22	Amount (Rs.) 2020-21
Ashim Chowla		
Salary & Retirement Benefit (up to 04 th December 2021)	33,51,080	46,49,736
Rochna Mitra		
Salary & Retirement Benefits (from 05 th December 2021 to 31 st March 2022)	9,29,669	0
Grand Total	42,80,749	46,49,736

Balance as at Year End

Nature Transaction	Name	Nature of Relationship	Year Ended 31st March 2022	Year Ended 31st March 2021
NIL				

Note No.15 Remuneration / Payment to Director:

No Remuneration is paid to any of the Directors during the year 2021-22.



Note no. 16 Restoration of 12A and Income tax refund

The Company had filed income tax return for various assessment years claiming exemption under section 12A of the Income Tax Act 1961. During assessment of some of the earlier years, the tax authorities raised objection on charitable status of Company and passed orders accordingly raising demand for tax for certain years. They resorted to withholding Rs. 2,77,86,599 of taxes paid/ taxes deposited on behalf of the Company. Out of this, Rs. 2,77,86,599 withheld by the department included Rs.2,63,62,133 from FCRA designated Bank account maintained by the company.

Based on the above assessment orders, the income tax department cancelled registration under section 12AA. The Company contested these decisions of the department at various forums including CIT (A) and ITAT and obtained favourable decisions by restoring the 12A and 80G status. Out of the tax withheld, the company received a consolidated sum of Rs.2,74,21,900 plus interest of Rs. 62,61,750 in 2019-20 which included the tax withheld from foreign funds as well as local funds in the local funds, bank account and balance is under process.

No refund or assessment order were received during the current year.

Further, the consolidated refund included Rs.2,63,62,133 and interest of Rs. 59,40,745 on proportionate basis though related to FCRA funds but was refunded by Income Tax Department in the Bank account maintained for local funds in 2019-20.

The company is in the process of obtaining the approval from FCRA to transfer these funds from their local Bank account to FCRA designated bank account.

Note No. 17 Remuneration to Auditors:

Particulars	Amount (Rs) 2021-22	Amount (Rs) 2020-21
Statutory Auditors:		
Audit Fees (Excluding GST)	3,30,000	3,30,000
TOTAL	3,30,000	3,30,000

Note No. 18

The Company is exempt from income tax under Section 12AA of the Income Tax Act, 1961 and hence no provision for taxation is required for current year tax expense. Since, the Company is exempt from income tax, no deferred tax (assets or liability) is recognized in respect of timing differences.

Note No. 19 Employee benefits Defined Contribution plan and state Plan

i) Leave Encashment

Actuarial Valuation amounting to Rs. 6,00,527/- (PY-Rs.8,37,658/-) was done in respect of the aforesaid defined benefit plans.

The obligation in respect of Leave encashment calculated as per actuarial valuation is recognized as expense in the Statement of Income & Expenditure and as per Company policy



ii) Gratuity

In accordance with Accounting Standard – 15 (revised 2005); actuarial Valuation of Rs.32,55,065 /- (P.Y- Rs.23,92,337) for Gratuity liability was done in respect of the aforesaid defined benefit plans.

The obligation in respect of gratuity calculated as per actuarial valuation is recognized as expense in the Statement of Income & Expenditure as per the Company policy.

Note No. 20 Current Assets, Loans & Advances

In the Opinion of the management, the value of realization of Current Assets, loan & Advance in ordinary course of Business will not be less than the amount at which they are stated in the balance sheet and Provision for known liabilities has been made.

Note No. 21 Statutory Liabilities

The Statutory Liabilities outstanding as at 31.03.2022 are as follows: -

Particulars	Amount (Rs.)	Amount (Rs.)
	2021-22	2020-21
Employer's Contribution to Provident Fund and misc. Act, 1952 (including admin charges)	6,84,434	5,63,765
Tax Deducted At Source	9,67,583	12,73,710

Note No.22 Covid Relief Expenditure:

During the year, Company has carried out activities for Covid-19 Relief by providing PPE Kit, Cash support, distribution of dry ration (through Sodexo Card) and Safety Kits to various beneficiaries. Details of expenditure is as follows:

Particulars	Amount (Rs.)
PPE Kits	9,45,35,449
Dry ration through sodexo card	2,42,67,989
Cash Support	6,64,31,029
Total	18,52,34,467

Note No. 23 Disclosure as per Micro, Medium and Small Enterprises Development Act, 2006

Based on the information available with the Company, no supplier has provided the information's about their registration under MSME Act hence there are no amounts due to Micro, Medium and Small Enterprises as defined in per Micro, Medium and Small Enterprises Development Act, 2006 and no interest has been paid or payable under the terms of the MSMED Act, 2006. In view of the same, all trade payables have been shown as due to others.



Note No. 24 Accrual of Expenses

The company is following accrual basis of accounting in the cost-centres/separate books of accounts maintained for each funder as well as in the books of local and foreign contributions. However, in the Global fund project, no accrued liabilities have been provided due to donor conditions to maintain the books on cash basis. An amount equal to liabilities accrued under Global fund has been provided in the General fund as per the past practice to comply with the policy of accrual basis of accounting.

Note No. 25 FCRA Compliances

During the year 2019-20, there was a consolidated refund from Income Tax Department in Company's local fund account which included Rs.3,23,02,878/- towards TDS and interest pertaining to Foreign Fund account and we are informed that the company is in the process to seek approval for transfer of these funds to Foreign Fund Bank Account.

Similarly, other than dedicated staff and direct expense under FCRA, for the common staff salaries, rent and administrative expenses and also the Statutory dues viz provident fund etc. (which cannot be made from two bank accounts) allocation is finalized based on time sheets of staff and activities carried out and first paid from a common local bank account and thereafter settled through interbank payments. We were informed that the company has carried out these transactions due to the limitations as above, hence it may not be treated as Violation of FCRA, 2010.

Note No. 26 Questionable Cost

No audit reports of Global fund after calendar year 2019 have been received hence questionable Cost, if any is not available.

Note No.27 Advance Against Expenses

During the year, the company has received the credit notes against the expenses made in the previous year thus there is a final debit balance of Rs. 18,17,316 in the Vendor account. In the opinion of the management, the amount is good for recovery hence included under advance against expenses.

Note No.28 Non-Deduction Tax at source

No tax at source has been deducted by the company on provisions for expenses in March for expenses pertaining to current year, however, the company has deducted TDS on such provisions at the time of payment i.e. next year which is not in compliance with Income Tax Act pertaining to deduction of tax at source.

Note No.29 Impact of COVID-19

The company continues to monitor the pandemic for any material changes that may have significant impact on its business or financial position.



Note No.30 Schedule - III


The company has prepared these financial statements as per the format prescribed by Schedule III Division-1 to the Companies Act, 2013 issued by Ministry of corporate Affairs.

Note No.31 Previous Year Figures


Previous year figure has been re-grouped/ reclassified wherever necessary to meet the classifications of the current year.


For Order of the Board for and on behalf of
For **KUMAR MITTAL & CO.**
Chartered Accountants
FRN: 010500N




(Amrish Gupta)
Partner
M. No.090553


For **India HIV/AIDS Alliance**


Shahabuddin Yaqoob Quraishi
(Chairperson)
(DIN :07443898)


Sanjay Patra
(Director)
(DIN: 03257125)

Place: New Delhi
Date: 22.08.2022


Rivu Baherjee
Director-Finance & Operations


Rajiv Dua
Chief Executive