Audited Financials

Financial Year 2025-26

INDIA HIV/AIDS ALLIANCE

Strengthening community action
ALLIANCEINDIA.org

T +91-11-4536-7700 E info@allianceindia.org
6 Community Centre, Zamrudpur
Kailash Colony Extension, New Delhi 110048

INDIA HIV/AIDS ALLIANCE

BALANCE SHEET AS AT 31ST MARCH 2026

(Amount in Rs. 00)

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	3	-	-
(b) Reserves and Surplus	4	6,07,511	5,63,766
(c) Property, Plant, Equipment & Intangible assets fund	5	4,72,347	13,00,947
(2) Current Liabilities			
(a) Trade payables	6		
-Total outstanding dues of micro enterprises & small enterprises		-	-
-Total outstanding dues of creditors other than micro & small enterprises		4,704	14,822
(b) Other current liabilities	7	8,58,916	9,58,690
Total		**19,43,478**	**28,38,225**
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant, Equipment & Intangible assets	5		
(i) Property, Plant & Equipment		4,51,089	10,09,791
(ii) Intangible assets		21,258	2,91,156
b) Long-term loans and advances	8	-	18,173
c) Other Non-current assets	9	3,04,530	75,579
(2) Current assets			
(a) Cash and cash equivalent	10	10,70,673	14,25,769
(b) Short-term loans and advances	11	92,319	8,118
(c) Other current assets	12	3,609	9,639
Total		**19,43,478**	**28,38,225**
NOTES FORMING PART OF THE FINANCIAL STATEMENTS	1 to 32		

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

For RAY & RAY
Chartered Accountants
Registration No. 301072E

RAY & RAY CHARTERED ACCOUNTANTS 205, Ansal Bhawan 16, K.G. Marg New Delhi-01

Samir Manocha
Partner
Membership No. 91479

New Delhi
Date: 21st September 2026

For and on behalf of Board of Directors
India HIV/AIDS Alliance

Kanuru Sujatha Rao
(Chairperson)
(DIN :07129022)

Sanjay Patra
(Director)
(DIN: 03257125)

Sanjay Gupta
Director Finance & Operations

Pramod Kunnath
(Chief Executive)

India HIV/AIDS Alliance New Delhi

INDIA HIV/AIDS ALLIANCE

STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in Rs. 00)

Particulars	Note No.	For the year ended 31st March 2026	For the year ended 31st March 2025
Income:			
Grant Incomes (Restricted Funds to the extent utilised)		48,68,008	56,51,313
General Donations		1,05,867	1,04,678
Other Income	13	34,620	31,172
Total Income		**50,08,495**	**57,87,163**
Expenditure			
Programme Expenses	14	39,90,539	48,38,094
Employee Benefit Program Staff	15-A	4,56,819	4,38,988
Employee Benefit Admin Staff	15-B	2,67,812	2,37,287
Administrative Expenses	16	2,49,580	2,59,280
Total Expenses		**49,64,750**	**57,73,649**
Surplus/ (Deficit) for the year		**43,745**	**13,514**
NOTES FORMING PART OF THE FINANCIAL STATEMENTS	1 to 32		

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

For RAY & RAY
Chartered Accountants
Registration No. 301072E

Samir Manocha
Partner
Membership No. 91479

RAY & RAY CHARTERED ACCOUNTANTS 205, Ansal Bhawan 16, K.G. Marg New Delhi-01

New Delhi
Date: 21st September 2026

For and on behalf of Board of Directors
India HIV/AIDS Alliance

Kanuru Sujatha Rao
(Chairperson)
(DIN :07129022)

Sanjay Patra
(Director)
(DIN: 03257125)

Sanjay Gupta
Director Finance & Operations

Pramod Kunnath
(Chief Executive)

India HIV/AIDS Alliance New Delhi

INDIA HIV/AIDS ALLIANCE

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(Amount in Rs. 00)

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Cash Flow from Operating Activities		
Profit before tax	43,744	13,514
Adjustments for :		-
Interest income on FDs and others	(34,620)	(31,172)
Operating surplus before working capital changes	9,124	(17,658)
Adjustments for :		
Change in other Current Assets, loans and advances	(2,88,948)	4,98,544
Change in trade payables and Other current Liabilities	(1,09,892)	44,874
		-
Net Cash used in Operating Activities (A)	**(3,89,716)**	**5,25,759**
Cash Flow from Investing Activities		
Net Cash Flow from Investing Activities (B)		-
Cash Flow from Financing Activities		
Interest Received	34,620	57,256
Net Cash Flow from Financing Activities (C)	**34,620**	**57,256**
Net Increase in Cash and Cash Equivalents(A+B+C)	(3,55,096)	5,83,015
Cash and Cash Equivalent at the beginning of the year	14,25,769	8,42,755
Cash and Cash Equivalent at the end of the year (Cash & Bank Balance)	**10,70,673**	**14,25,769**
NOTES FORMING PART OF THE FINANCIAL STATEMENTS	1 to 32	

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

For RAY & RAY
Chartered Accountatnts
Registration No. 301072E

Samir Manocha
Partner
Membership No. 91479

RAY & RAY CHARTERED ACCOUNTANTS 205, Ansal Bhawan 16, K.G. Marg New Delhi-01

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

Kanuru Sujatha Rao
Chairperson
(DIN :07129022)

Sanjay Patra
(Director)
(DIN: 03257125)

Sanjay Gupta
Director Finance & Operations

Pramod Kunnath
(Chief Executive)

India HIV/AIDS Alliance New Delhi

New Delhi
Date: 21st September 2026

INDIA HIV/AIDS ALLIANCE

Notes on Financial Statements for the period ended 31st March 2026

Significant Accounting Policies

1. General Information

The Company has been incorporated as a private company limited by guarantee under section 25 of the Companies Act, 1956 (corresponding to section 8 of the Companies Act, 2013). 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.

The Company is registered under Section 12AA of the Income Tax Act, 1961 which is valid up to Assessment Year 2031-32. The Company is also registered under FCRA 2010 which is valid up to 31st March 2027.

2. Significant Accounting Policies

2.1 Accounting Convention

The Company has prepared these financial statements to comply with the Accounting Standards notified under the Companies Accounting Standard Rules, 2006 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared following accrual method of accounting under the historical cost convention and on a going concern basis. 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 assumptions 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. Differences 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 out of project fund are, in the first instance, treated as utilisation under various programme heads as per the requirement of the donor agencies. Subsequently, these assets are reflected in the Balance Sheet by debiting Property, Plant and Equipment with a corresponding credit to Property, Plant and Equipment Fund.
Upon completion of the project, the items of property plant and equipment are disposed off as per instruction of the respective donors.

2.4 Intangible Assets

Intangible assets acquired out of project fund are measured on initial recognition at cost.

RAY & RAY CHARTERED ACCOUNTANTS 205, Ansal Bhawan 16, K.G. Marg New Delhi-01

India HIV/AIDS Alliance New Delhi

2.5 Depreciation/ Amortization

No Depreciation is provided/claimed on property, plant and equipment and intangible assets procured out of project funds.

2.6 Revenue Recognition

i) Grant for special purpose

The Company receives funds from both local and foreign sources, which are restricted in nature with regard to its utilization as per fund provider's agreements/ instructions. As such, the restricted funds received during the year are in the first instance credited directly under the Unutilised grants/ donations Account in the Balance Sheet and is thereafter transferred to the Income & Expenditure Account to the extent of related expenditure incurred / disbursal made during the year. The balance amount is carried forward for use in future periods and is reflected as Programme Fund Balance under Current Liabilities in the Balance Sheet.

ii) Grants / donations received, where no restriction is attached, are treated as income when received along with the related costs which they compensate.

iii) Interest income is recognised on a time proportionate basis taking into account the amount outstanding and the applicable interest rate.

Interest on the balance of funds from restricted grants is credited to the respective grant fund as and when received. Interest income of unrestricted grants is recognised as income in the Income and Expenditure Account. The interest income in both cases is stated in full with tax deducted thereon being accounted for under the head tax refunds/ payments.

2.7 Allocation and Apportionment of Expenses

Direct expenses/ disbursements identifiable with restricted grants are charged to such grants confirming with the approved work plan. The administrative expenses related to the project are charged proportionately to all grants and treated as part of project expenses

2.8 Employee's Benefits

Employee Benefits are accounted for as under:

i) Defined Contribution Plan

The Company's contribution to the employees' provident fund is a defined contribution plan and is charged as expense in the Income and Expenditure Account during the period in which the employee renders the related services. The Company has no obligation, other than the contribution payable to the Provident Fund Commissioner as per the provision of the Employees Provident Funds and Miscellaneous Provisions Act, 1952.

RAY & RAY CHARTERED ACCOUNTANTS 205, Ansal Bhawan 16, K.G. Marg New Delhi-01

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ii) Defined Benefit Plan

A. Gratuity

Gratuity is maintained as a defined benefit retirement plan.

Separate Trust has been formed to discharge the Company's liability towards gratuity and contribution is made to the Trust as per demand based on discontinued liability. Further provision/write-back, if any, is made on the basis of present value of obligation as at the Balance Sheet date determined by actuarial valuation following the Projected Unit Credit Method.

B . Leave Encashment
Accumulated leave is encashed at the time of separation. For balances of leave which is expected to be carried forward, the Company has entered into an arrangement with Bajaj Allianz who acts as a fund manager. Contribution is made to the fund manager as per demand which is based on actuarial valuation using projected unit credit method for all eligible employees

2.9 Foreign currency transactions:

Foreign currency receipts are recorded in the reporting currency by applying the exchange rate prevalent on the date of receipt.

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

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

2.11 Provisions, Contingent Liabilities and Contingent Assets

Provisions involving a 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.

2.12 Operating Cycle

Based on the nature of activities of the Company and the normal time between acquisition of assets and their realization in cash or cash equivalent, the Company has determined its operating cycle as 12 months for the purpose of its assets and liabilities as current and non-current.

2.13 Events after the Balance Sheet Date

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

RAY & RAY CHARTERED ACCOUNTANTS 205, Ansal Bhawan 16, K.G. Marg New Delhi-01

India HIV/AIDS Alliance New Delhi

INDIA HIV/AIDS ALLIANCE

Notes to Financial Statements for the year ended 31st March, 2026

Note No. 3: Share Capital:

Company is limited by Guarantee. The liability of shareholders 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 as may be required, not exceeding Rs.1,000/- (Rupees one thousand) for each member.

Right of Shareholder

The liability of shareholders is limited by guarantee. As the company is registered under section 25 of the Companies Act,1956 (corresponding to section 8 of the Company Act, 2013), shareholders are not entitled to any dividend.

Note No. 4: Reserves and Surplus:

(Amount in Rs. 00)

Particulars	**As at 31st March 2026**	**As at 31st March 2025**
Opening Balance	5,63,766	5,50,252
Add: Surplus as per Statement of Income and Expenditure	43,745	13,514
Total	**6,07,511**	**5,63,766**

RAY & RAY CHARTERED ACCOUNTANTS 205, Ansal Bhawan 16, K.G. Marg New Delhi-01

India HIV/AIDS Alliance New Delhi

INDIA HIV/AIDS ALLIANCE

Notes to Financial Statements for the year ended 31st March, 2026

Note No. 5: Property, Plant, Equipment & Intangible assets:

(Amount in Rs. 00)

Particulars	Gross Block				
	Cost as at 1st April 2025	Additions During the Year	Deletion/Sale of Assets	As at 31st March 2026	As at 31st March 2025
Property, Plant and Equipment					
Computers	8,74,672	56,926	5,40,632	3,90,966	8,74,672
Furniture and Fittings	36,018	227	19,228	17,017	36,018
Office Equipment	99,101	6,491	62,486	43,106	99,101
	10,09,791	**63,644**	**6,22,346**	**4,51,089**	**10,09,791**
Intangible Asset					
Developed Software	2,91,156	-	2,69,898	21,258	2,91,156
	2,91,156	**-**	**2,69,898**	**21,258**	**2,91,156**
Total	**13,00,947**	**63,644**	**8,92,243**	**4,72,347**	**13,00,947**

RAY & RAY CHARTERED ACCOUNTANTS 205, Ansal Bhawan 16, K.G. Marg New Delhi-01

India HIV/AIDS Alliance New Delhi

INDIA HIV/AIDS ALLIANCE
Notes to Financial Statements for the year ended 31st March, 2026

Note No. 6: Trade payables **(Amount in Rs. 00)**

	31-Mar-26 Amount	31-Mar-25 Amount
Total Outstanding Dues of Micro Enterprises & Small Enterprises (Refer	-	-
Total Outstanding Dues of Creditors other than Micro Enterprises & Sm	4,704	14,822
	4,704	**14,822**

Note: The above information regarding Micro, Small and Medium Enterprises has been determined to the extent possible. Such parties have been identified on the basis of information available with the company. This has been relied upon by the auditors.

	Not Due	Less Than 1 year	1-2 years	2-3 years	More than 3 years	Total
As on 31st March 2026						
(a) MSME	-	-	-	-	-	-
(b) Others	-	4,704	-	-	-	4,704
(c) Disputed - MSME	-	-	-	-	-	-
(d) Disputer - Others	-	-	-	-	-	-
Total	-	**4,704**	-	-	-	**4,704**
Not due	-	-	-	-	-	-
Unbilled Dues	-	-	-	-	-	-
As on March 31, 2025						
Particulars						
(a) MSME	-	-	-	-	-	-
(b) Others	-	14,822	-	-	-	14,822
(c) Disputed - MSME	-	-	-	-	-	-
(d) Disputed - Others	-	-	-	-	-	-
Total	-	**14,822**	-	-	-	**14,822**
Not due	-	-	-	-	-	-
Unbilled Dues		-	-	-	-	-

RAY & RAY CHARTERED ACCOUNTANTS 205, Ansal Bhawan 16, K.G. Marg New Delhi-01

India HIV/AIDS Alliance New Delhi

INDIA HIV/AIDS ALLIANCE

Notes to Financial Statements for the year ended 31st March, 2026

Note No. 7: Other Current Liabilities:

(Amount in Rs. 00)

Particulars	As at 31st March 2026	As at 31st March 2025
Unutilized Grant Balance (As per schedule 7A)	8,05,855	9,11,100
Statutory dues payables	26,882	21,372
Employees related payables	19,948	19,829
Other Payable	6,231	6,389
Total	**8,58,916**	**9,58,690**

RAY & RAY CHARTERED ACCOUNTANTS 205, Ansal Bhawan 16, K.G. Marg New Delhi-01

India HIV/AIDS Alliance New Delhi

INDIA HIV/AIDS ALLIANCE

Note No. 7A

Other Current Liabilities - Unutilized Grant Balance

(Amount in Rs. 00)

Name of Donors	Opening Balance as on 1.04.2025	Grant Received during the year	Interest	Total (INR)	Application of Grants during the year	Adjustment /Transfer/Sale of Asset/Amount Recovered	Closing Balance as on 31.03.2026
GLOBAL FUND/LOCAL CONTRIBUTION PROGRAM FUND BALANCE							
- The Global Fund(Vihaan)	6,78,217	40,26,377	20,679	47,25,273	42,59,071	600	4,66,802
- UNFPA	(5,668)	-	5,668	-		-	-
- Coorparate Warranties	-	-	-	-	-	-	-
- ICMR	-	1,53,198	-	1,53,198	27,512	-	1,25,686
- NISD	(160)	160	-	-	-	-	-
- Lotus Lab Pvt Ltd	1,391	-	-	1,391	1,391	-	-
- Telus	-	17,000	-	17,000	17,000	-	-
- APPI	(50,028)	4,30,000	6,390	3,86,362	3,19,970	-	66,392
- The Global Fund(HR Asia)	61,016	-	1,556	62,572	-	-	62,572
Sub Total (A)	**6,84,768**	**46,26,735**	**34,293**	**53,45,796**	**46,24,944**	**600**	**7,21,452**
FOREIGN CONTRIBUTION FUND BALANCE							
- Frontline Aids, United Kingdom	78,850	-	4,822	83,672	51,080	-	32,592
- MAC Aids Foundation, San Fransisco	23,863	-	-	23,863	1,964	-	21,899
- Global Giving Foundation, USA	1,269	-	-	1,269	1,269	-	-
- Elton John Aids Foundation (EJAF), United Kingdom	92,072	96,311	-	1,88,383	1,86,490	-	1,893
- Manniel Deniels (AmplifyChange), United Kingdom	3,371	-	-	3,371	-	-	3,371
- Give to Asia, San Fransisco USA	8,687	-	-	8,687	2,260	-	6,427
- Gilead	9,876	-	-	9,876	-	-	9,876
- NIH, ALBERT EINSTEIN COLLEGE OF MEDICINE, USA	8,344	-	-	8,344	-	-	8,344
Sub Total (B)	**2,26,333**	**96,311**	**4,822**	**3,27,466**	**2,43,063**	**-**	**84,403**
Grand Total (A+B)	**9,11,101**	**47,23,046**	**39,115**	**56,73,262**	**48,68,007**	**600**	**8,05,855**

RAY & RAY CHARTERED ACCOUNTANTS 205, Ansal Bhawan 16, K.G. Marg New Delhi-01

India HIV/AIDS Alliance New Delhi

INDIA HIV/AIDS ALLIANCE

Notes to Financial Statements for the year ended 31st March, 2026

Note No. 8: Long-term loans and advances

(Amount in Rs. 00)

Particulars	As at 31st March 2026	As at 31st March 2025
Advance to suppliers	-	18,173
Total	-	**18,173**

Note No. 9: Other Non-current assets

(Amount in Rs. 00)

Particulars	As at 31st March 2026	As at 31st March 2025
Security deposits	16,136	16,466
Fixed deposits with original Maturity for more than 12 months	2,75,000	51,000
Interest accrued on fixed deposits	13,393	8,113
Total	**3,04,529**	**75,579**

Note No. 10: Cash and cash equivalent

(Amount in Rs. 00)

Particulars	As at 31st March 2026	As at 31st March 2025
Cash in hand	4	4
Cash at Bank	10,70,669	14,25,765
Total	**10,70,673**	**14,25,769**

RAY & RAY CHARTERED ACCOUNTANTS 205, Ansal Bhawan 16, K.G. Marg New Delhi-01

India HIV/AIDS Alliance New Delhi

INDIA HIV/AIDS ALLIANCE

Notes to Financial Statements for the year ended 31st March, 2026

Note No. 11: Short-term loans and advances

(Amount in Rs. 00)

Particulars	As at 31st March 2026	As at 31st March 2025
Security Deposits	-	650
Advance against Programme expenses	92,074	30
Advance recoverable from Staff	69	1,435
Advance Consultants	-	116
Advance Vendors	176	5,887
Total	**92,319**	**8,118**

Note No. 12: Other current assets

(Amount in Rs. 00)

Particulars	As at 31st March 2026	As at 31st March 2025
TDS Receivable	3,609	9,639
Total	**3,609**	**9,639**

Note No. 13: Other income

(Amount in Rs. 00)

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
Interest on fixed deposits	32,398	21,621
Misc Income (Sale of Scrap)	-	261
Interest on Income Tax Refund	-	902
Interest on Saving Account	2,223	8,388
Total	**34,619**	**31,172**

RAY & RAY CHARTERED ACCOUNTANTS 205, Ansal Bhawan 16, K.G. Marg New Delhi-01

India HIV/AIDS Alliance New Delhi

INDIA HIV/AIDS ALLIANCE

Notes to Financial Statements for the year ended 31st March, 2026

Note No. 14: Programme Expenses

(Amount in Rs. 00)

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
Sub Grants	31,58,057	39,99,623
Work Shop and Meeting Costs	2,90,872	2,47,525
Hygiene and Nutrition Kits Dry Ration & support	11,477	23,835
Beneficiary Health Tracking System	80,440	30,533
Program Consultants	2,36,873	3,01,211
Travel	1,49,178	2,06,602
Acquisition of Property, Plant and Equipment	63,642	28,766
Total	**39,90,539**	**48,38,095**

Note No. 15: Employee Benefit

(Amount in Rs. 00)

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
A. Program Staff Cost		
Salary	4,35,638	4,08,195
Gratuity	8,158	17,242
Staff Walfare	2,253	1,881
Leave Encashment	4,621	4,274
Health and Accidental Insurance	6,149	7,396
Sub Total (A)	**4,56,819**	**4,38,988**
B. Admin Staff Cost		
Salary	2,56,372	2,02,334
Gratuity	6,139	28,154
Staff Walfare	367	932
Leave Encashment	1,031	2,200
Health and Accidental Insurance	3,904	3,666
Sub Total (B)	**2,67,813**	**2,37,286**
Grand Total (A+B)	**7,24,632**	**6,76,274**

RAY & RAY CHARTERED ACCOUNTANTS 205, Ansal Bhawan 16, K.G. Marg New Delhi-01

India HIV/AIDS Alliance New Delhi

INDIA HIV/AIDS ALLIANCE

Notes to Financial Statements for the year ended 31st March, 2026

Note No. 16: Administrative Expenses

(Amount in Rs. 00)

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
Project Audit Fees	11,616	42,853
Payment to Auditor		
-Audit Fees (inclusive of GST)	5,310	5,310
-Tax Matter	-	-
Rent	90,632	79,041
Electricity & Water Charges	11,993	18,710
Communication	9,056	10,382
Local Travel	2,241	1,933
Bank Charges	1,344	1,500
Annual Maintenance (Inclusive of website Maint and Hosting cost)	15,297	18,935
Computer Software	559	299
Recruitment Cost	970	7,524
Repair and Maintenance	12,380	9,845
Printing and stationery	8,415	5,407
Legal And professional charges	17,087	6,321
Face to Face connect for Donation	10,309	25,449
Office Security and insurance	11,200	10,533
Office Supplies	22,997	15,238
Balance Written off (Note 23b)	18,173	-
Total	**2,49,579**	**2,59,280**

RAY & RAY CHARTERED ACCOUNTANTS 205, Ansal Bhawan 16, K.G. Marg New Delhi-01

India HIV/AIDS Alliance New Delhi

Note No.17 Disclosure of Related Parties pursuant to Accounting Standard – 18

Key Management Personnel and their relatives	
Name	**Designation / Status**
Kanuru Sujatha Rao	Chairperson
Sanjay Patra	Director
Kapil Kaul	Director
Meenakshi Sharma	Director
Sadhana Rout	Director
Gopalsetty Prasad Rao	Director
Alka Narang (from 16th December 2025)	Director
Anil Kumar Bhasin (from 16th December 2025)	Director
Monalisa Mishra (from 19th January 2026)	Director
Pramod Kunnath (from 15th January 2025)	CEO
Huidrom Rosenara (from 13th August 2024 to 14th January 2025)	Acting CEO
Rajiv Dua (up to 12th August 2024)	CEO
Sanjay Gupta	Director Finance and Operation

Transaction with related party during the period ended March 31st 2026		
Particulars	**Amount (Rs. 00) 2025-26**	**Amount (Rs. 00) 2024-25**
Pramod Kunnath		
Salary & Benefits	44,597	9,470
Rajiv Dua		
Salary & Retirement Benefits	-	30,138
Huidrom Rosenara		
Salary & Retirement Benefits	-	38,531
Sanjay Gupta		
Salary & Benefits	43,897	43,882

Balance outstanding as at Year End: NIL

RAY & RAY CHARTERED ACCOUNTANTS 205, Ansal Bhawan 16, K.G. Marg New Delhi-01

India HIV/AIDS Alliance New Delhi

Note No.18 Remuneration /Payment to Director:

No Remuneration was paid to any of the Directors during the year 2025-26.

Note No.19 Refund from Income tax

During the year, the company has received refund from the income tax department in respect of AY 2025-26. All refunds are received till AY 2025-26.

Note No. 20 Remuneration to Auditors:

Particulars	**Amount (Rs. 00) 2025-26**	**Amount (Rs. 00) 2024-25**
Audit Fees (inclusive of GST)	5,310	5,310
TOTAL	**5,310**	**5,310**

Note No. 21 Provision for Income Tax

The Company is registered under section 12 AA of the Income Tax Act and has carried out activities which are charitable in nature as defined under clause (15) of section 2 of the Income Tax Act, 1961 and are in line with its objects. Accordingly, no provision for tax is considered necessary

Note No. 22 Gratuity and Leave Encashment

Total number of employees of the Company is less than 50 during the year.

During the year, expenses aggregating to Rs. 15,276 hundred (Previous year Rs. 45,395 hundred) & Rs. 7,054 hundred (Previous year: Rs. 6,474 hundred) have been recognized towards gratuity and leave encashment respectively.

Note No. 23 Current Assets, Loans & Advances

a) In the Opinion of the management, the value of realization of Current Assets, Loans & Advances in the 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.

b) During the financial year 2020–21, the Company received credit notes relating to expenses incurred in earlier years, resulting in a recoverable balance of Rs. 18,173 hundred (Previous Year: Rs. 18,173 hundred) from a vendor. Management pursued the matter for recovery and obtained legal advice in this regard. However, as the vendor had been declared insolvent, recovery of the outstanding amount was considered not possible. Accordingly, management decided to write off the recoverable balance of Rs. 18,173 hundred during the year.

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Note No. 24 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 about their registration under the 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. 25. Project Expenses

The Company has incurred the following expenses (including disbursements) during the year for various projects in terms of donor agreement / instructions

Particulars	Year ended March 2026 (Rs. 00)	Year ended March 2025 (Rs. 00)
Project Program Expenses	39,66,033	48,12,195
Salary – Project	4,44,456	4,28,724
Salary - Admin	2,59,552	2,12,510
Project Admin cost	1,34,323	1,76,088
Property, Plant and Equipment	63,644	21,797
Total	**48,68,008**	**56,51,313**

As per policy consistently followed, an equivalent amount has been recognised as income during the year and shown in the Statement of Income and Expenditure.

Note No. 26 – Adjustment carried out under Property Plant and Equipment & Intangible Assets

A. Based on instructions received from the donor, The Global Fund, certain project funded old assets were handed over to the respective implementing organisations pertaining to earlier years (assets held up to December 2017).

Also, during the year due to changes in the programme geographical areas allocated to other Global Fund implementing partners, the assets were transferred to the respective partners as instructed by The Global Fund.

Apart from this, an application software, comprising the CMIS and Empower Applications, was developed in earlier years using project funds for recording beneficiary information through electronic devices. The information captured through these applications was periodically shared with the National AIDS Control Organisation (NACO).

Subsequently, NACO initiated the development of a web-based CSC mobile application integrated with SOCH, which is intended to be used for CSC monitoring and data management. Consequently, the CMIS and Empower Applications were discontinued in March 2025, and the necessary data backups were completed.

Accordingly, the applications have neither been used nor remained accessible from April 2025 onwards. In view of their discontinuation and lack of future utility, the carrying amount of Rs. 2,69,898 hundred of the applications has been written off during the year. The above adjustment represents the write-off of the application software and has no impact on the surplus for the year.

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These deletions, being related to project-funded assets, were taken out from the gross block of assets of the Company with corresponding impact on the asset reserve fund.

The details of assets deleted from the books are as under:

Assets	Transferred/ written off up to December 2017 (Rs)	Assets transferred during 2025-26 (Rs)
Property, Plant & Equipment		
Computer	2,11,773	3,28,859
Furniture & Fixtures	7,338	11,890
Office Equipment	38,315	24,170
(A)	**2,57,426**	**3,64,919**
Intangible Assets		
Software (B)*	2,69,898	Nil
Total (A+B)	**5,27,324**	**3,64,919**

B. During the year, certain assets have also been received by the Company from other implementing organisations due to changes in the geographical locations of programme implementation. These assets have been recorded by the Company at a nominal unit value of INR 1 each for asset tracking and control purposes.

C. During the year, the Company also engaged the services of a firm of Chartered Accountants to carry out a detailed reconciliation of physical fixed assets with those appearing in the books of account as on 31st March 2025. The above adjustments (other than those conducted in the current year) were also verified and confirmed by the firm.

27. Provident Fund

During the year, as per practice, the dues of the provident fund in respect of all employees of the Company across all projects (both local and FC) were transferred to a designated bank account from the respective project bank accounts which were then deposited with the Authorities through a consolidated challan for each month.

From March 2026 onwards, the dues are being deposited through separate challans – one for FC books and other for Local books.

Note No. 28 Global Fund Audit

The audit of the Global Fund project for the FY 2025-26 has not yet been completed. Accordingly, any adjustment arising from the audit will be addressed in due course upon receipt and review of the project audit report.

Note No.29 Lease

The Company has taken office premises on operating lease and has recognised rent of Rs. 81,670 hundred (Previous year: Rs. 73,207 hundred) in the Statement of Income and Expenditure during the year.

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Note No.30 Other Statutory Information

a) The Company was not holding any benami property and no proceedings were initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

b) The Company did not have any transactions with struck off companies under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

c) The Company did not have any charges or satisfaction which were yet to be registered with ROC beyond the statutory period.

d) The Company has not traded or invested in Crypto currency or Virtual Currency during year ended March 31, 2026.

e) The Company had not granted any loans or advances in the nature of loans to promoters, directors, Key Management Personnels (KMPs) and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment.

f) The Company had not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other persons or entities, including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

   (i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
   (ii) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

g) The Company had not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
   (i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
   (ii) Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

h) The Company did not have any transaction which had not been recorded in the books of account that had been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

i) The Company had not been declared a willful defaulter by any bank or financial institution or other lender (as defined under the Companies Act, 2013) or consortium thereof, in accordance with the guidelines on willful defaulters issued by the Reserve Bank of India.

j) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.

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Note No.31 Edit log

The Company has used accounting software for maintaining its books of account which have a feature of recording audit trail (edit log) facility as per the requirements of proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 and the same has operated throughout the year for all relevant transactions recorded in the software.

Note No.32 Previous Year Figures

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

For **Ray & Ray**
Chartered Accountants
FRN: 301072E

RAY & RAY ★ CHARTERED ACCOUNTANTS ★ 205, Ansal Bhawan 16, K.G. Marg New Delhi-01

(Samir Manocha)
Partner M.No 91479

Place: New Delhi
Date: 21st September 2026

For Order of the Board for and on behalf of

For **India HIV/AIDS Alliance**

Kanuru Sujatha Rao
(Chairperson)
(DIN : 07129022)

Sanjay Patra
(Director)
(DIN: 03257125)

Sanjay Gupta
Director-Finance & Operations

Pramod Kunnath
Chief Executive

India HIV/AIDS Alliance New Delhi