

INDIA HIV/AIDS ALLIANCE

BALANCE SHEET AS AT 31ST MARCH 2026 FOREIGN CONTRIBUTIONS

(Amount in Rs.)

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	2,64,55,949	2,46,77,196
(c) Property, Plant, Equipment & Intangible assets fund	5	98,00,702	85,98,467
		-	-
(2) Current Liabilities			
(a) Trade payables	6	93,787	82,556
-Total outstanding dues of micro enterprises & small enterprises		-	-
-Total outstanding dues of creditors other than micro & small enterprises		-	-
(b) Other current liabilities	7	92,27,340	2,27,21,185
Total		4,55,77,778	5,60,79,404
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant, Equipment & Intangible assets			
(i) Property, Plant & Equipment	5	98,00,702	85,98,467
(ii) Intangible assets		-	-
(2) Current assets			
(a) Cash and cash equivalent	8	3,55,99,201	4,74,77,899
(b) Short-term loans and advances	9	-	3,038
(c) Other current assets	10	1,77,875	-
Total		4,55,77,778	5,60,79,404

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1 to 25

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

For RAY & RAY
Chartered Accountants
Registration No. 301072E

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

(Amount in Rs.)

Particulars	Note No.	For the year ended 31st March 2026	For the year ended 31st March 2025
Income:			
Grant Incomes (To the extent utilized)		2,43,06,338	91,08,911
Other Income	11	17,78,753	-
Total Income		2,60,85,091	91,08,911
Expenditure			
Programme Expenses	12	1,40,47,761	57,50,591
Employee Benefit Program Staff	13-A	74,01,607	17,63,755
Employee Benefit Admin Staff	13-B	8,22,401	6,73,979
Administrative Expenses	14	20,34,569	9,20,586
Total Expenses		2,43,06,338	91,08,911
		17,78,753	-
Surplus/ (Deficit) for the year		17,78,753	-

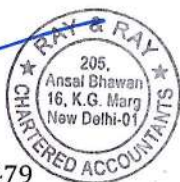
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1 to 25

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



New Delhi
Date: 21st September 2026

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


Kanuru Sujatha Rao
(Chairperson)
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Sanjay Patra
(Director)
(DIN: 03257125)


Sanjay Gupta
Director Finance & Operations


Pramod Kunnath
(Chief Executive)



INDIA HIV/AIDS ALLIANCE
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2026
FOREIGN CONTRIBUTION

(Amount in Rs.)

Particulars	As at 31st March 2026	As at 31st March 2025
Opening Balance		
Cash & Bank		
Cash in Hand	-	4,972
Cash at Bank	4,74,77,899	1,25,76,155
Sub. Total	4,74,77,899	1,25,81,127
Receipts During the Year		
Grant Received	96,31,070	1,73,51,642
Interest on Saving Bank Account	4,82,207	6,89,368
Interest on Fixed Deposit	16,00,878	-
Advance Recovered from others	3,038	2,60,36,115
Sub. Total	1,17,17,193	4,40,77,125
Total	5,91,95,092	5,66,58,252
Expenses		
Programme Expenses	1,95,10,136	74,99,058
Administration Expenses	28,83,520	15,68,015
Acquistion of Fixed Assets	12,02,235	1,13,280
Total	2,35,95,891	91,80,353
Closing Balance:		
Cash in Hand	-	-
Cash at Bank	3,55,99,201	4,74,77,899
Sub. Total	3,55,99,201	4,74,77,899
Total	5,91,95,092	5,66,58,252

This is the Receipts and Payments Account referred to in our report of even date.

For RAY & RAY
Chartered Accountants
Registration No. 301072E


Samir Manocha
Partner
M. No. 91479



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

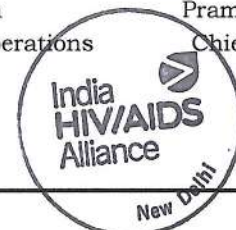

Kanuru Sujatha Rao
(Chairperson)
(DIN: 07129022)


Sanjay Patra
(Director)
(DIN: 03257125)


Sanjay Gupta
Director- Finance & Operations


Pramod Kunnath
Chief Executive

Place: New Delhi
Date: 21st September 2026



INDIA HIV/AIDS ALLIANCE

Notes on Financial Statements(Foreign Contribution) 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.



INDIA HIV/AIDS ALLIANCE

Notes on Financial Statements(Foreign Contribution) for the period ended 31st March 2026

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.



Notes on Financial Statements(Foreign Contribution) for the period ended 31st March 2026

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.



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.)

Particulars	As at 31st March 2026	As at 31st March 2025
Opening Balance	2,46,77,196	2,46,77,196
Add: Surplus (Deficit) of the current year as per Statement of Income and Expenditure	17,78,753	-
Total	2,64,55,949	2,46,77,196



INDIA HIV/AIDS ALLIANCE
Notes to Financial Statements for the year ended 31st March, 2025

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

(Amount in Rs.)

Particulars	Gross Block			
	Cost as at 1st April 2025	Additions During the Year	As at 31st March 2026	As at 31st March 2025
Property, Plant and Equipment				
Computers	48,93,318	12,02,235	60,95,553	48,93,318
Furniture and Fittings	17,11,931	-	17,11,931	17,11,931
Office Equipment	19,93,218	-	19,93,218	19,93,218
	85,98,467	12,02,235	98,00,702	85,98,467
Intangible Asset				
Developed Software	3,55,99,201	-	-	-
	3,55,99,201	-	-	-
Total	4,41,97,668	12,02,235	98,00,702	85,98,467



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

Note No. 6: Trade payables

(Amount in Rs.)

	31-Mar-26	31-Mar-25
	Amount	Amount
Total Outstanding Dues of Micro Enterprises & Small Enterprises (Refer note below)	-	-
Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises	93,787	82,556
	93,787	82,556

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	-	93,787	-	-	-	93,787
(c) Disputed - MSME	-	-	-	-	-	-
(d) Disputer - Others	-	-	-	-	-	-
Total	-	93,787	-	-	-	93,787
Not due	-	-	-	-	-	-
Unbilled Dues	-	-	-	-	-	-
As on March 31, 2025						
Particulars						
(a) MSME	-	-	-	-	-	-
(b) Others	-	82,556	-	-	-	82,556
(c) Disputed - MSME	-	-	-	-	-	-
(d) Disputed - Others	-	-	-	-	-	-
Total	-	82,556	-	-	-	82,556
Not due	-	-	-	-	-	-
Unbilled Dues	-	-	-	-	-	-



INDIA HIV/AIDS ALLIANCE

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

Note No. 7: Other Current Liabilities:

(Amount in Rs.)

Particulars	As at 31st March 2026	As at 31st March 2025
Unutilized Grant Balance (As per schedule 7A)	84,40,170	2,26,33,231
Tax Deducted at Source	3,97,565	60,600
EPF	47,518	-
Leave Encashment	1,37,507	-
Gratuity	1,34,457	-
Total	91,57,217	2,26,93,831
Audit Fee	-	26,550
Staff	47,036	805
Vendors	23,088	-
Total	70,124	27,355
Total	92,27,341	2,27,21,186



INDIA HIV/AIDS ALLIANCE

Note No. 7A

Other Current Liabilities - Unutilized Grant Balance

(Amount in Rs.)

Sl. No	Name of Donors	Opening Balance as on 1.04.2025	Grant Received during the year	Interest	Total (INR)	Application of Grants during the year	Closing Balance as on 31.03.2026
1	- Frontline Aids, United Kingdom	78,85,032	-	4,82,207	83,67,239	51,08,028	32,59,211
2	- MAC Aids Foundation, San Fransisco	23,86,276	-	-	23,86,276	1,96,439	21,89,837
3	- Global Giving Foundation, USA	1,26,900	-	-	1,26,900	1,26,900	-
4	- Elton John Aids Foundation (EJAF), U K	92,07,210	96,31,070	-	1,88,38,280	1,86,48,966	1,89,314
5	- Manniel Deniels (AmplifyChange), U K	3,37,067	-	-	3,37,067	-	3,37,067
6	- Give to Asia, San Fransisco USA	8,68,715	-	-	8,68,715	2,26,005	6,42,710
7	- Gilead	9,87,611	-	-	9,87,611	-	9,87,611
8	- NIH, Albert Einstein College of Medicines	8,34,420	-	-	8,34,420	-	8,34,420
	Grand Total	2,26,33,231	96,31,070	4,82,207	3,27,46,508	2,43,06,338	84,40,170

Activities/project wise and location wise details of Receipt and Utilization

Purpose : Social

Activities : Preventive Healthcare/ Health Awareness camps

(Amount in Rs.)

Sl. No	Sl. No	Address/ location	Previous balance		Receipt during the year		Utilized		Balance	
			in cash	in kind	in cash	in kind	in cash	in kind	in cash	in kind
1	Awareness and education to prevent HIV infection and provide support services	Delhi	3,51,15,977	-	20,83,085	-	45,90,982	-	3,26,08,080	-
2	Provide HIV comprehensive services (prevention-testing-treatment-adherence) for MSM and Transgender persons	Delhi, Imphal, Bangalore, Chennai, Amritsar	1,05,39,890	-	96,31,070	-	1,90,01,871	-	11,69,089	-
3	Access to HIV, Harm reduction and Sexual reproductive Health Services and Awareness, education to prevent HIV infection & provide support services.	Delhi	18,22,032	-	-	-	-	-	18,22,032	-
	Grand Total		4,74,77,899	-	1,17,14,155	-	2,35,92,853	-	3,55,99,201	-



INDIA HIV/AIDS ALLIANCE

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

Note No. 8: Cash and cash equivalent

(Amount in Rs.)

Particulars	As at 31st March 2026	As at 31st March 2025
Cash in hand	-	-
Cash at Bank	3,55,99,201	4,74,77,899
Total	3,55,99,201	4,74,77,899

Note No. 9: Short-term loans and advances

(Amount in Rs.)

Particulars	As at 31st March 2026	As at 31st March 2025
Advance Vendors	-	3,038
Total	-	3,038

Note No. 10: Other current assets

(Amount in Rs.)

Particulars	As at 31st March 2026	As at 31st March 2025
TDS Receivable	1,77,875	-
Total	1,77,875	-

Note No. 11: Other income

(Amount in Rs.)

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
Interest on fixed deposits	17,78,753	-
Total	17,78,753	-



INDIA HIV/AIDS ALLIANCE

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

Note No. 12: Programme Expenses

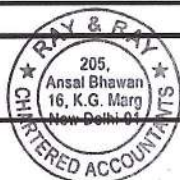
(Amount in Rs.)

Particulars	As at 31st March 2026	As at 31st March 2025
Sub Grants	-	-
Work Shop and Meeting Costs	29,97,921	20,02,439
Program Support Cost	13,76,351	6,69,580
Beneficiary Health Tracking System	-	-
Program Consultants	64,81,279	14,89,000
Travel	19,89,975	14,76,292
Acquisition of Property, Plant and Equipment	12,02,235	1,13,280
Total	1,40,47,761	57,50,591

Note No. 13: Employee Benefit

(Amount in Rs.)

Particulars	As at 31st March 2026	As at 31st March 2025
A. Program Staff Cost		
Salary	69,04,947	15,36,040
Gratuity	1,21,011	67,285
Staff Welfare	2,04,683	91,846
Leave Encashment	1,23,756	43,584
Health and Accidental Insurance	47,210	25,000
Sub Total (A)	74,01,607	17,63,755
B. Admin Staff Cost		
Salary	7,67,216	6,19,370
Gratuity	13,446	-
Staff Welfare	22,743	37,035
Leave Encashment	13,751	17,574
Health and Accidental Insurance	5,246	-
Sub Total (B)	8,22,401	6,73,979
Grand Total (A+B)	82,24,008	24,37,734



INDIA HIV/AIDS ALLIANCE

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

Note No. 14: Administrative Expenses

(Amount in Rs.)

Particulars	As at 31st March 2026	As at 31st March 2025
Project Audit Fees	88,889	11,800
Payment to Auditor		
-Audit Fees (inclusive of GST)	26,550	26,550
Rent	13,86,089	4,38,466
Electricity & Water Charges	1,90,201	2,31,115
Communication	26,929	23,801
Bank Charges	3,724	14,543
Recruitment Cost	16,520	4,130
Repair and Maintenance	90,166	-
Printing and stationery	10,389	32,808
Legal And professional charges	79,500	16,875
Office Security and insurance	90,976	1,05,252
Office Supplies	24,636	15,247
Total	20,34,569	9,20,586



INDIA HIV/AIDS ALLIANCE

Notes to Financial Statements (Foreign Contributions) for the year ended 31st March, 2026

Note No.15 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 16 th December 2025)	Director
Anil Kumar Bhasin (from 16 th December 2025)	Director
Monalisa Mishra (from 19 th January 2026)	Director
Pramod Kunnath (from 15 th January 2025)	CEO
Huidrom Rosenara (from 13th August 2024 to 14th January 2025)	Acting CEO
Rajiv Dua (up to 12 th August 2024)	CEO
Sanjay Gupta	Director Finance and Operation

Transaction with related party during the period ended March 31 st 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



INDIA HIV/AIDS ALLIANCE

Notes to Financial Statements (Foreign Contributions) for the year ended 31st March, 2026

Note No.16 Remuneration /Payment to Director:

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

Note No.17 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. 18 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. 19 Employee benefits:

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

For Gratuity, contribution has been made to the Gratuity 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.

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 all eligible employees

Note No. 20 Current Assets, Loans & Advances

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.

Note No. 21 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.



INDIA HIV/AIDS ALLIANCE

Notes to Financial Statements (Foreign Contributions) for the year ended 31st March, 2026

Note No. 22. 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	Year ended March 2025
Project Program Expenses	1,28,45,526	56,37,311
Salary – Program	74,01,607	17,63,755
Salary - Admin	8,22,401	6,73,979
Project Admin cost	20,34,569	9,20,586
Property, Plant and Equipment	12,02,235	1,13,280
Total	2,43,06,338	91,08,911

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.23 Other Statutory Information

- 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.
- 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.
- The Company did not have any charges or satisfaction which were yet to be registered with ROC beyond the statutory period.
- The Company has not traded or invested in Crypto currency or Virtual Currency during year ended March 31, 2026.
- 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.
- 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:
 - 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
 - Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- 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:
 - 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
 - Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



INDIA HIV/AIDS ALLIANCE

Notes to Financial Statements (Foreign Contributions) for the year ended 31st March, 2026

- 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.

Note No.24 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.25 Previous Year Figures

In the previous year the financials were audited by a firm other than Ray and Ray Chartered Accountants. 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


(Samir Manocha)
Partner M.No 914792

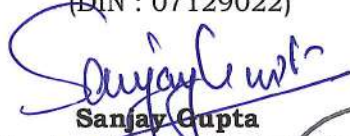

Place: New Delhi
Date: 21st September 2026

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

