

**Solidarity and Action Against The HIV Infection in India (SAATHII)**  
**NEW NO 30 OLD NO S 23, 35TH CROSS STREET, BESANT NAGAR, CHENNAI 600 090**  
**Foreign Contribution Balance Sheet as at 31st March 2025**

	Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
<b>I</b>	<b>SOURCES OF FUNDS</b>			
	<b>Funds</b>			
	Unrestricted Funds	2	1,49,07,247	1,46,25,258
	Restricted Funds	3	1,90,25,903	8,75,25,627
	<b>Non - Current Liabilities</b>			
	Long-term provisions	4	11,20,481	11,83,374
	<b>Current Liabilities</b>			
	Payables	5	24,494	1,33,203
	Other Current liabilities	6	18,33,665	42,43,489
	Short-term provisions	7	1,71,134	1,34,451
	<b>Total</b>		<b>3,70,82,924</b>	<b>10,78,45,402</b>
<b>II</b>	<b>APPLICATION OF FUNDS</b>			
	<b>Non-Current assets</b>			
	Property, Plant and Equipment and Intangible assets			
	Property, Plant and Equipment	8	28,08,539	5,60,28,725
	<b>Current assets</b>			
	Receivable	9	1,28,548	47,29,651
	Cash and Bank Balances	10	3,30,93,116	4,57,09,172
	Short Term Loan and advances	11	1,45,421	2,03,823
	Other Current Assets	12	9,07,300	11,74,031
	<b>Total</b>		<b>3,70,82,924</b>	<b>10,78,45,402</b>

Notes 1 to 18 form an integral part of the Financial Statements

As per our audit report of even date attached

For T R Chadha & Co LLP  
Chartered Accountants  
FRN: 06711N/N500028

**RAJENDRA PRASAD**  
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**Rajendra Prasad**  
(Partner)  
M. No: 098941  
Place: Noida  
Date:

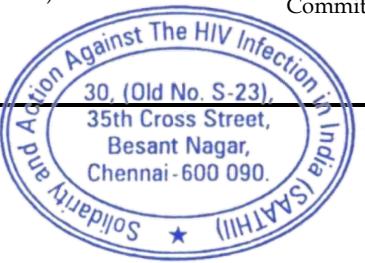
For Solidarity and Action Against The HIV Infection in India (SAATHII)

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**Mr. Sunil Kumar Boyini**  
(Trustee)

**L. RAMAKRISHNAN**  
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**Dr. L. Ramakrishnan**  
(Management Committee Member)



**Solidarity and Action Against The HIV Infection in India (SAATHII)**  
**NEW NO 30 OLD NO S 23, 35TH CROSS STREET, BESANT NAGAR, CHENNAI 600 090**  
**Foreign Contribution Income and Expenditure Account for the year ended 31st March 2025**

	Particulars	Note No.	For the year ended March 31, 2025	For the year ended March 31, 2024				
<b>I</b>	<b>INCOME</b>							
	Donations and Grants	13	5,91,50,646	9,66,24,284				
	Other Income	14	13,20,275	8,27,979				
	Fees from Incidental activities		-	-				
<b>II</b>	<b>Total Income</b>		<b>6,04,70,921</b>	<b>9,74,52,263</b>				
<b>II</b>	<b>EXPENDITURE</b>							
	Employee Benefit Expenses	15	1,64,56,799	3,46,44,147				
	Program Expenses	16	4,01,67,667	5,87,11,133				
	Other Expenses	17	21,80,336	53,79,726				
	Depreciation & Amortization	8	9,05,361	-				
<b>II</b>	<b>Total Expenditure</b>		<b>5,97,10,163</b>	<b>9,87,35,006</b>				
	<b>Excess of Income over Expenditure(Excess of Expenditure over Income) Transfer to General Fund</b>		<b>7,60,758</b>	<b>(12,82,744)</b>				
Notes 1 to 18 form an integral part of the Accounts								
As per our audit report of even date attached								
<b>For T R Chadha &amp; Co LLP</b> <b>Chartered Accountants</b> <b>FRN: 06711N/N500028</b>		<b>For Solidarity and Action Against The HIV Infection in India (SAATHII)</b>  <b>SUNIL</b> <b>KUMAR</b> <b>BOYINI</b>						
<b>RAJENDR</b> <b>A PRASAD</b>	<b>Digital signature by</b> <b>RAJENDRA PRASAD</b> <b>Date: 2025.12.30</b> <b>12:43:42 +05'30'</b>	<b>Digital signature by</b> <b>SUNIL KUMAR BOYINI</b> <b>Date: 2025.12.30</b> <b>11:55:41 -08'00'</b>	<b>Digital signature by</b> <b>L RAMAKRISHNAN</b> <b>AN</b> <b>Date: 2025.12.28</b> <b>20:13:30 +05'30'</b>	<b>Dr. L. Ramakrishnan</b> <b>(Management</b> <b>Committee Member)</b>				
<b>Rajendra Prasad</b>  <b>(Partner)</b>  <b>M. No: 098941</b> <b>Place: Noida</b> <b>Date:</b>								
								

**Solidarity and Action Against The HIV Infection in India (SAATHII)**  
 NEW NO 30 OLD NO S 23, 35TH CROSS STREET, BESANT NAGAR, CHENNAI 600 090  
 Foreign Contribution Receipts And Payments Account For The Year Ended 31st March 2025

Receipts	For the year ended 31st March 2025	For the year ended 31st March 2024	Payments	For the year ended 31st March 2025	For the year ended 31st March 2024
<b>Opening Balance</b>					
<b>Cash and Bank balances:</b>					
Axis Bank, FCRA Account-7181	4,16,73,155	3,24,18,953			
State Bank of India FCRA Account-40080736729	24,31,025	2,52,558			
Cash in hand	-	-			
<b>Other Bank Balances:</b>					
Fixed Deposits	16,04,992	16,04,992			
	<b>4,57,09,172</b>	<b>3,42,76,503</b>			
<b>Donations &amp; grants</b>					
Foreign Donations	4,68,12,323	11,05,06,707			
General Donations	2,62,050	5,68,954			
	<b>4,70,74,373</b>	<b>11,10,75,661</b>			
<b>Other Receipts</b>					
Interest Income	13,91,463	14,14,698			
Add: Accrued Interest opening	-	-			
less : Accrued Interest closing	-	1,36,319			
Interest received	13,91,463	12,78,379			
	<b>13,91,463</b>	<b>12,78,379</b>			
<b>Change in assets/ liabilities</b>					
Payables	-	(3,20,447)			
Provisions for Gratuity	-	(2,34,979)			
Provision for Audit Fee	-	1,34,451			
Other Current Liabilities	-	(43,15,856)			
Short term Loans & Advances	-	5,03,802			
Other Current Assets	-	2,94,500			
Short Term Provisions	-	-			
	<b>-</b>	<b>(39,38,530)</b>			
<b>Total</b>	<b>9,41,75,008</b>	<b>14,26,92,013</b>		<b>Total</b>	<b>9,41,75,008</b>
					<b>14,26,92,013</b>

As per our audit report of even date attached

For T R Chadha & Co LLP  
 Chartered Accountants  
 FRN: 06711N/N500028

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**A PRASAD** RAJENDRA PRASAD  
 Date: 2025.12.30  
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 Rajendra Prasad  
 (Partner)  
 M. No: 098941  
 Place: Noida  
 Date:

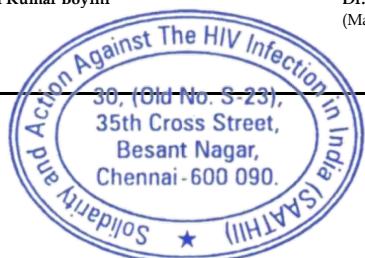
For Solidarity and Action Against The HIV Infection in India (SAATHII)

**SUNIL**  
**KUMAR**  
**BOYINI**

Mr. Sunil Kumar Boyini  
 (Trustee)

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 Dr. L. Ramakrishnan  
 (Management Committee Member)



Note 8 : Fixed Assets

Solidarity and Action Against The HIV Infection in India (SAATHII)

For the period from 1st April, 2024 - 31st March, 2025

Foreign Contribution Regulation Act

Asset Particulars	Block	Rate	Gross Block					Depreciation			Amount (Rs.)		
											Written-Down-Value	As at	
			Balance as on 1st Apr.'24	Additions during the year	Assets discarded/ written off	Adjustment/ Transfer	Closing balance as at 31st Mar.'24	Opening Balance as at 1st Apr.'24	For the year*	Assets discarded/ written off	Closing balance as at 31st Mar.'25	31st March, 2025	31st March, 2024
Computer & Software	I	40%	56,45,405	2,16,098	38,500		58,23,003	-	46,80,429	-	46,80,429	11,42,575	56,45,405
Software*	II	-	4,70,39,797			4,70,39,797	-	-	-	-	-	-	4,70,39,797
Office Equipments	III	15%	21,94,472	1,39,490	-		23,33,962	-	12,70,369	-	12,70,369	10,63,594	21,94,472
Furniture & Fixtures	IV	10%	10,08,815	59,098	-		10,67,913	-	4,65,542	-	4,65,542	6,02,371	10,08,815
Medical Equipment	V	10%	1,40,236	-	-		1,40,236	-	1,40,236	-	1,40,236	-	1,40,236
<b>Total</b>			<b>5,60,28,725</b>	<b>4,14,686</b>	<b>38,500</b>	<b>4,70,39,797</b>	<b>93,65,114</b>	<b>-</b>	<b>65,56,575</b>	<b>-</b>	<b>65,56,575</b>	<b>28,08,539</b>	<b>5,60,28,725</b>
Previous Year			5,50,11,432	10,17,293	-	-	5,60,28,725	-	-	-	-	5,60,28,725	5,50,11,432

\* Refer Note 18 (iii) of the Notes to accounts



<b>Solidarity and action against the HIV infection in India (SAATHII)</b> Notes to Foreign Contribution Balance Sheet as at 31st March 2025			
<b>Note 2 UNRESTRICTED FUNDS</b>			
<b>A Settlor's Fund</b>			
Particulars	As at 31st March, 2025	As at 31st March, 2024	
Opening Balance	-	-	
Add/ Less: Movement during the year	-	-	
<b>Sub-total</b>	-	-	
<b>B General Fund</b>			
Particulars	As at 31st March, 2025	As at 31st March, 2024	
Opening Balance	1,46,25,258	1,22,47,645	
Add:			
-Adjustment from Restricted Fund	26,03,817	36,60,356	
Less:			
-Adjustment of Accumulative Depreciation till 31st March 2024 (refer note 18 (iv))	(43,12,805)		
Transfer from Income & Expenditure A/c	7,60,758	-12,82,744	
<b>Sub-total</b>	<b>1,36,77,028</b>	<b>1,46,25,258</b>	
<b>C Deferred Revenue Fund</b>			
Particulars	As at 31st March, 2025	As at 31st March, 2024	
Opening Balance	-	-	
Add/Less:			
-Transferred to Restricted Fund.	30,83,932	-	
-Deferred grant income transfer to Income and Expenditure A/c	(5,15,304)	-	
-Adjustment of Accumulated Depreciation till 31st March 2024 (refer note 18 (iv))	(13,38,409)	-	
<b>Sub-total</b>	<b>12,30,219</b>	<b>-</b>	
<b>Total</b>	<b>1,49,07,247</b>	<b>1,46,25,258</b>	
<b>Note 3 Restricted Funds</b>			
Particulars	As at 31st March, 2025	As at 31st March, 2024	
Balance at the beginning of the Year	8,75,25,627	7,83,26,798	
Less: Grant receivable at the beginning of the year	47,29,651	96,78,020	
Add: Amount received during the year	4,68,12,323	11,05,06,707	
Add: Interest Income	5,96,740	5,86,719	
Add: Donation in Kind	-	-	
<b>Total</b>	<b>13,02,05,039</b>	<b>17,97,42,204</b>	
Less: Grants availed/ utilised during the year			
-Amounts utilised towards Program Expenditures	5,79,35,238	9,32,85,871	
-Transferred to Deferred Revenue Fund.	30,83,932		
-Admin expenses recovered from donor	6,44,900	27,69,458	
-Adjustment from General Fund	26,03,817	8,90,898	
-Adjustment of Assets Write off	-	-	
-Adjustment of PIP software	4,70,39,797	-	
Add: Grant receivable (Shown under Current Assets on the face of the Balance sheet)	<b>1,88,97,355</b>	<b>8,27,95,976</b>	
	<b>1,28,548</b>	<b>47,29,651</b>	
<b>Total</b>	<b>1,90,25,903</b>	<b>8,75,25,627</b>	
<b>Note 4 Long Term Provisions</b>			
Particulars	As at March 31, 2025	As at March 31, 2024	
<b>Provision for employee benefit</b>			
Provision for Gratuity	11,20,481	11,83,374	
<b>Total</b>	<b>11,20,481</b>	<b>11,83,374</b>	
<b>Note 5 Payables</b>			
Particulars	As at March 31, 2025	As at March 31, 2024	
Total outstanding dues of micro, small and medium enterprises	16,934	11,864	
Total outstanding dues of creditors other than micro, small and medium enterprises	7,560	1,21,339	
<b>Total</b>	<b>24,494</b>	<b>1,33,203</b>	



**Solidarity and action against the HIV infection in India (SAATHII)**  
**Notes to Foreign Contribution Balance Sheet as at 31st March 2025**

**Note 6 Other Current liabilities**

Particulars	As at March 31, 2025	As at March 31, 2024
TDS payable	2,97,892	8,87,009
Statutory Dues	65,166	4,58,259
Other Payables	14,70,607	28,98,221
Professional and consultancy charges Payable	-	-
<b>Total</b>	<b>18,33,665</b>	<b>42,43,489</b>

**Note 7 Short Term Provisions**

Particulars	As at March 31, 2025	As at March 31, 2024
Provision for expenses	1,71,134	1,34,451
<b>Total</b>	<b>1,71,134</b>	<b>1,34,451</b>

**Note 9 Receivables**

Particulars	As at March 31, 2025	As at March 31, 2024
Grant Receivables	1,28,548	47,29,651
Other Receivables	-	-
<b>Total</b>	<b>1,28,548</b>	<b>47,29,651</b>

**Note 10 Cash and Bank Balances**

Particulars	As at March 31, 2025	As at March 31, 2024
<b>Cash &amp; Cash Equivalents</b>		
Axis Bank, FCRA Account-7181	3,00,12,213	4,16,73,154
State Bank of India FCRA Account-40080736729	13,03,505	24,31,025
<b>Other Bank Balances</b>		
Fixed Deposits	17,77,398	16,04,992
<b>Total</b>	<b>3,30,93,116</b>	<b>4,57,09,172</b>

**Note 11 Short Term Loan and advances**

Particulars	As at March 31, 2025	As at March 31, 2024
Other Advance	6,106	76,311
TDS receivable	1,39,315	1,27,512
<b>Total</b>	<b>1,45,421</b>	<b>2,03,823</b>

**Note 12 Other Current Assets**

Particulars	As at March 31, 2025	As at March 31, 2024
Rental and other security Deposits	8,37,712	10,37,712
Interest accrued but not due on deposits	69,588	1,36,319
<b>Total</b>	<b>9,07,300</b>	<b>11,74,031</b>



**Solidarity and action against the HIV infection in India (SAATHII)**

**Notes to Foreign Contribution Income & Expenditure Account for Financial Year 2024-25**

**Note 13 Donations and Grants**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
<b>Restricted Funds</b>		
Allocation of Project Grant towards Programme Implementation		
Foreign Contributions allocated from Fund	5,79,35,238	9,32,85,871
Local Contributions allocated from Fund	-	-
Sub-total	5,79,35,238	9,32,85,871
Admin Cost recovered from donors	9,53,358	27,69,458
<b>Unrestricted Funds</b>		
General Donation	2,62,050	5,68,954
<b>Total</b>	<b>5,91,50,646</b>	<b>9,66,24,284</b>

**Note 14 Other Income**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
<b>Interest income</b>		
Interest on Savings Bank		
Interest on Fixed Deposits	6,77,306	6,82,044
Interest on Income Tax Refund	1,17,417	1,45,935
Miscellaneous Income	-	-
Amortization of deferred revenue fund	10,248	-
	5,15,304	-
<b>Total</b>	<b>13,20,275</b>	<b>8,27,979</b>

**Note 15 Employee Benefit Expenses**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
<b>Programme Expenses</b>		
Salaries		
Gratuity	90,19,647	1,89,96,823
Staff Welfare Expenses	7,96,260	2,53,799
Other than Programme Expenses	1,11,905	1,53,080
<b>Other than Programme Expenses</b>		
Salaries		
Gratuity	68,82,882	1,51,82,399
Staff Welfare Expenses	(3,56,844)	-
	2,949	58,046
<b>Total</b>	<b>1,64,56,799</b>	<b>3,46,44,147</b>

**Note 16 Programme Cost**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
<b>Professional and consultancy charges</b>		
Meeting and Workshops-Programme		
Travel expenses	1,76,26,860	2,70,18,196
Rent and Utilities	1,64,36,935	1,91,65,022
Computer & Office Supplies Expenses	33,78,438	1,02,48,926
Repair & Maintenance Expenses	13,05,955	14,61,890
	11,98,687	5,15,656
<b>Total</b>	<b>2,20,792</b>	<b>3,01,444</b>
	<b>4,01,67,667</b>	<b>5,87,11,133</b>

**Note 17 Other Expenses**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
<b>Professional and consultancy charges</b>		
Rent and Utilities		
Communication Expenses	3,58,276	8,01,146
Computer & Office Supplies Expenses	3,51,308	5,65,889
Repair & Maintenance Expenses	2,45,763	3,80,067
Travel Expense	1,53,357	8,63,469
Other Expenses	57,100	48,452
Asset written off	7,94,860	24,41,590
	1,81,172	2,79,113
<b>Total</b>	<b>38,500</b>	<b>-</b>
	<b>21,80,336</b>	<b>53,79,726</b>



## **SOLIDARITY AND ACTION AGAINST THE HIV INFECTION IN INDIA (SAATHII)**

### **Notes forming part of the Foreign Contribution Financial Statements**

#### **Note 1: Significant accounting policies and notes to the Foreign Contribution Financial Statements for the year ended 31st March 2025**

##### **1) BACKGROUND**

Solidarity and Action against The HIV Infection in India (SAATHII) was founded in 2000 and registered as a charitable trust with Registration number 637, dated 27th August 2002 with the Sub-Registrar of Charities in India. It is also registered with the Income tax department and the Directorate of Income Tax Exemptions. Headquartered in Chennai, SAATHII has offices in Bengaluru, Bhubaneswar, Delhi, Guwahati, Hyderabad, Imphal, Jaipur, Kolkata, Mumbai, Nagpur and Vijayawada. SAATHII implements programs in across the country, in partnership with other civil society and community-based organisations. SAATHII's human resource include professionals from public health, social work, research, nutrition, program communication, and sexually transmitted infections. SAATHII values health responses that are rooted in science and human rights; that directly engage with affected communities; and that address issues of marginalization based on gender, sexuality and other factors influencing equitable access to quality care.

##### **2) SIGNIFICANT ACCOUNTING POLICIES**

###### **(i) Basis of accounting**

The financial statements have been prepared pursuant to the requirements of section 19 of the Foreign Contribution (Regulation) Act, 2010 read with rule 17 (5) of the Foreign Contribution (Regulation) Rules, 2011 (as amended) (together referred to as applicable regulations) and does not constitute complete set of general purpose of financial statements. Such financial statements have been prepared and present under the historical cost convention on the accrual basis of accounting in accordance with the accounting principles generally accepted in India ("Indian GAAP") and are limited to the transactions and ledger accounts required to be reported under the applicable regulations. The special purpose financial statements have been prepared on accrual basis and the accounting policies have been applied consistently with those used in the previous year. This may not be suitable any other purpose.

###### **(ii) Revenue Recognition**

- Project specific grants (FCRA):** Grants received for specific purposes are initially treated as liability and adjusted for the expenditure as per the utilization during the year. The grants to the extent utilised for revenue expenditure, are recognised as income of that year. After fulfilment of obligations attached with a particular grant, any unutilised amount not refundable to the donor, is transferred to General Fund.
- Donations and other grants (FCRA):** Donations and Grants other than for specific purposes are recognised as income in the year in which it is received.



**3. Interests Income:**

- Interest income on fixed deposits is recognised on time proportion basis.
- Interest on Income Tax refund is recognised on receipt basis.
- Interest earned on the grant funds and allocated to the Donors are not recognised as income due to condition attached to the grant agreement/ terms of the grant unless the use of interest is permitted by the donors.

4. Grants to NGO partners are recognised as expenditure on payment basis.

**(iii) Funds:**

A) **Unrestricted Funds (FCRA)** are of the nature of Reserves and Surplus. It represents the excess of accumulated income over expenditure as at the balance sheet date and is freely available for use towards the objectives of the Trust.

B) **Restricted funds (FCRA) (grants and donations)** are those funds which are received from the donors for specific purposes. Funds are treated as a liability initially and on satisfaction of condition governing each grant, in case of revenue expenses, are transferred to the Income and Expenditure Account on the basis of utilization during the year, and in the case of capital expenditure, on the closure of the project an equivalent value of capital assets (i.e. Property, Plant and Equipment) purchased out of grant fund are adjusted from grant fund and same is transferred to Reserves and Surplus. Grant remaining unutilized at the end of the year is shown as liability as Restricted Funds.

C) **Deferred Revenue Fund (FCRA)** is a fund created out of Restricted Fund (FCRA) to the extent cost of fixed assets purchased out of Restricted Fund (FCRA). Deferred Revenue Fund (FCRA) is adjusted on account of income recognised on systematic basis to the extent of depreciation charged on the fixed assets purchased out of Restricted Fund (FCRA).

**(iv) Employee Benefits**

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, allowances, etc. are recognised in Income and Expenditure Account in the period in which the salary and allowances are being incurred (i.e. in which employees render the related services).

**Defined Contribution Plan:** A defined contribution plan is a post-employment benefit plan under which an entity pays specified contributions to a separate entity and has no obligation to pay any further amounts. The organisation makes specified monthly contributions towards employee provident fund to Government administered provident fund scheme which is a defined contribution plan. The Organisation's contribution is recognised as an expense in the Income and Expenditure Account during the period in which the employee renders the related service.

**Defined Benefit Plan:** Retirement benefit in the form of Gratuity is a defined benefit obligation and is provided as per the valuation done by LIC on unit credit method. Organization has taken plan assets for few employees with LIC and contributing to LIC where the Gratuity is funded by the donors and for the rest of the employees it is being paid either directly from the Grant or borne by the organisation itself.



**(v) Foreign currency transactions**

Transactions in foreign currency are recorded at the exchange rates prevailing at the date of the transaction. Exchange differences arising on settlement of foreign currency transactions are recognised in the Income and Expenditure Account.

**(vi) Property Plan and Equipment**

The expenditure incurred by the Trust on acquisition of property, plant and equipment which are expected to be used for a period exceeding one year are capitalised as "property, plant and equipment" in the balance sheet. The property, plant and equipment are stated at cost (gross block) less accumulated depreciation. The cost of property, plant and equipment comprises its purchase price and any cost attributable to bringing the assets to its working condition and intended use. Depreciation on property, plant and equipment is determined on written down value method based on the rates specified in the Income Tax Act, 1961 and charged to the profit and loss account till 31 March 2019 and entity had stop charging depreciation on the property, plant, and equipment thereafter.

**During the year the organization has organization has charged the practice as below:**

- a) The entity has charged the accounting practices with the retrospective effect (01.04.2019) and continuing charging the depreciation on the property, plant, and equipment.
- b) Further, the assets procured out of the restricted grant is transferred to Deferred Revenue Fund and income is recognised on the systematic basis to the extent of depreciation of such assets with retrospective effect.
- c) Due to change in accounting practices, the total value of assets Rs. 30,83,932 were transferred from Restricted Fund to Deferred Revenue Fund and accumulated depreciation upto 31<sup>st</sup> March 2025 directly adjusted from Deferred Revenue Fund.
- d) Had entity followed the accounting practices consistently as followed till previous year, it would have the following impact as on 31<sup>st</sup> March 2025.

Impact:

Particulars	Amount in Rs.	Impact
General Fund	47,02,862	Would have been higher
Restricted Fund	30,83,932	Would have been higher
Property, Plant, and Equipment	65,56,575	Would have been higher
Deferred Revenue Fund	12,30,219	Would have been lower

**(vii) Current Tax and Deferred Tax**

The Trust is registered under section 12A of Income Tax Act 1961. The income of the Trust is exempt from Income Tax under sections 11 and 12 of the Income Tax Act provided certain conditions are met. Requirement of the provision of Income tax is evaluated at the end of the each financial year and provision for tax, if any, required is made. Since the Trust is exempt from the income tax therefore no deferred tax assets or liability is required to be created in respect of timing differences.



**(viii) Provision, contingent liabilities and contingent assets**

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognised but are disclosed in the notes. Contingent Assets are neither recognised nor disclosed in the financial statements.



**SOLIDARITY AND ACTION AGAINST THE HIV INFECTION IN INDIA (SAATHII)****Foreign Contribution****Note 18: Other disclosures:****(i) Registration under Foreign Contribution (Regulations) Act 2010**

SAATHII has been granted registration under Foreign Contribution (Regulations) Act 2010 from Assessment Year 2024-24 to Assessment Year 27-28 vide order dated 11th July, 2024.

FCRA registration under Foreign Contributions (Regulations) Act, 2010 are renewal every five years.

**(ii) Balance of Advances Recoverable and Creditors**

Balance of Advances Recoverable are subject to confirmation from the respective parties.

**(iii) Use of PIP Software by ministry of Health and Family Welfare, Government of India**

Programme Implementation Plan (PIP) Software of Rs. 4,70,39,797 for online solution for better planning, budgeting, and monitoring of public health programs funded under National Health Mission, was delivered to the Ministry of Health and Family Welfare, Government of India as per the program outcome upon the closure of program. The asset has been adjusted during the current financial year from Restricted FCRA Fund as the asset was purchased out of the Restricted FCRA Fund.

**(iv) Impact of Depreciation.**

The Organization has commenced charging depreciation on its fixed assets with effect from 1st April 2019. Depreciation has been computed on a written down value basis at the applicable rates. The impact of depreciation up to 31st March 2025 is summarized below:

Description	Amount
Total depreciation computed up to 31st March 2025 (from 1st April 2019)	65,56,575
Accumulated depreciation on assets purchased out of Restricted Fund (adjusted from Deferred Revenue Fund)	13,38,409
Accumulated depreciation on assets purchased out of Unrestricted FCRA Fund (adjusted from General FCRA Fund)	43,12,805
Depreciation charged to the Income and Expenditure Account for the current financial year	9,05,361



(v) the previous balance of following five projects amounting to INR 13,64,832 has been transferred to the SAATHII General FCRA Project as these projects completed out of fund available in SAATHII General FCRA Project. Now these projects have already been completed and closed. The amount transferred to SAATHII General FCRA Project will be utilized towards the objects of the Trust. Project wise details given below:

Name of Project/Activity	Opening Balance
SAATHII-Project Convergence-Karnataka	2,03,790
SAATHII - WFA - THOZHI-2020-21	75,375
SAATHII - Project Sambhuya - USAID	9,55,225
SAATHII-SAMATA	95,000
SAATHII-Sangraha	35,442
<b>Total</b>	<b>13,64,832</b>

(vi) Figures are given in absolute value in INR unless otherwise stated.

**(vii) Reclassification and regrouping**

Previous year figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure. All figures have been rounded off to the nearest INR, unless otherwise stated.

**For T R Chadha & Co LLP  
Chartered Accountants  
FRN 06711N/ N500028**

RAJENDRA PRASAD  
RA  
PRASAD  
Rajendra Prasad  
Partner  
Membership No.098941  
Date:  
Place: Noida

Digitally signed by RAJENDRA PRASAD Date: 2025.12.30 12:45:49 +05'30'

**For Solidarity and Action Against The HV Infection in India (SAATHII)**

SUNIL KUMAR BOYINI  
Mr. Sunil Kumar Boyini  
(Trustee)  
Date:  
Place:

Digitally signed by SUNIL KUMAR BOYINI Date: 2025.12.30 11:57:27 -08'00'

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RAMAKRISHNAN  
Digitally signed by L RAMAKRISHNAN Date: 2025.12.28 20:15:21 +05'30'

Dr. L. Ramakrishnan  
(Management Committee Member)  
Date:  
Place:

