Mukesh Prabhu & Co.
Chartered Accountants

Auditors' Report

To,
The Members of Board
Basera Samajik Sansthan
C-45, Sector-9, Noida (U.P.)

Report on the Financial Statements

We have audited the accompanying financial statements of **Basera Samajik Sansthan (PAN: AABAB6988L)**, which comprises the Balance Sheet as at 31st March 2026, Income & Expenditure Account, Receipt and Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Organization in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the laws for the time being in force, for safeguarding of the assets of the organization and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal controls, that were operating electively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the laws for the time being in force, the accounting and auditing standards and matters which are required to be included in the audit report.

We conducted our audit in accordance with the Standards on Auditing prescribed by the ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statement.

BASERA SAMAJIK SANSTHAN
For public information only basserasamajiksansthan.org

108, Laxman Singh Complex-I, Munirka, New Delhi-110067
Mob.: 9871472490, 9540093535, Email: ca.mukesh2010@gmail.com, mukeshprabhu.co@gmail.com

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the organization's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by organization's management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the applicable laws in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

a) In the case of the Balance Sheet, of the state of affairs of the **Basera Samajik Sansthan** as at March 31st, 2026;
b) In the case of Income & Expenditure Accounts, result of operation for the year ended on that date;

BASERA SAMAJIK SANSTHAN
For public information only - baserasamajiksansthan.org

For: Mukesh Prabhu & Co
Chartered Accountants
FRN NO.: 017133C



CA. Mukesh Kumar, FCA
Proprietor
M. M. No: -418115
UDIN: 26418115AWLZQV3196

Date: 29-08-2026
Place: New Delhi

Note: 1&2

Basera Samajik Sansthan
C-45 Sector-9, Noida (U.P.)
BRIEF ABOUT THE ENTITY & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
NOTES FORMING PART OF ACCOUNTS
FOR THE YEAR ENDED ON 31st March 2026.

1. Brief About The Entity

Basera Samajik Sansthan is a CBO with its registered number 914-2006-2007 under Uttar Pradesh NGO Registry Act. Founded in 2006, Basera Samajik Sansthan is a non-governmental organization operating its interventions to support sustained responses to HIV in India that protect rights and improve health. Complementing the Indian national program, we build capacity of LGBT communities. Forced to the margins of our society are the people bearing the brunt of the epidemic: Sex workers. Men who have sex with men (MSM). Transgenders and hijras. Vulnerable youth and women. People from all walks of life living with HIV (PLHIV).

The organizations focuses on protecting and expanding the rights of LGBTQ Individuals, most notably advocating for Transgender rights, anti-discrimination and hate crimes legislation, documenting and reporting on Gender Base Violence and HIV AIDS advocacy. BSS strongly believes in supporting LGBTQ people thrive and live with dignity.

2. Summary of significant accounting policies

1. ***Basis of Preparation***: The accounts are prepared on historical cost basis as a 'going concern'. Income and Expenses are accounted for on accrual basis following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NGOs, wherever applicable, except where otherwise stated.

The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied by the society except stated otherwise.

BASERA SAMAJIK SANSTHAN
For public information only - baserasamajiksansthan.org

MUKESH PRABHU & CO
FRN : 017133C
NEW DELHI
CHARTERED ACCOUNTANTS

2. ***Fixed Assets:*** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.

    - Assets purchased out of grant received are charged to Income & Expenditure Account under the head "Non-Recurring Expenses" under the concerned project expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.
    - In case of Assets created out of own fund is shown under the head Fixed Assets.
    - Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet
    - No revaluation of fixed assets was made during the year.

3. ***Revenue Recognition:*** Revenue is recognized on the receipt basis in case of grants and donations along with the interest received on the same funds.

4. ***Expenses Recognition: -*** Expenses are recorded on an accrual basis in the Income & Expenditure Account and on cash basis in the Receipts & Payment Account.

5. ***Income taxes:*** Basera Samajik Sansthan is registered under Section 12A of the Income tax Act, 1961 ('the Act') which exempts from taxes on income from property held under society and voluntary contributions received. Accordingly, the income of society is exempt from tax, subject to the compliance of terms and conditions specified in the Income Tax Act, 1961.

B. <u>NOTES TO ACCOUNTS</u>

1. Income and expenses incurred out of Foreign Grants are generally disclosed as per the requirements of Rule 5 of Foreign Contribution Regulation Rule 2011.

2. Previous year figures to the extent possible have been regrouped and rearranged wherever required.

3. **Pending Legal Case/Contingent Liabilities:** There are no legal cases pending or initiated during the year either by any individual or organization against Basera Samajik Sansthan as intimated by the management.

BASERA SAMAJIK SANSTHAN
For public information only baserasamajiksansthan.org

MUKESH PRABHU & CO. FRN : 017133C NEW DELHI CHARTERED ACCOUNTANTS

4. The organization has filed for 10B and Income Tax Return for the financial year 2024-25 on or before the due dates.

5. Organization has filed FCRA Annual Return for the financial year 2024-25 on or before the due dates.

6. **The Organization is registered under:**

a) Under section 12A of the Income Tax Act, 1961 vide registration No. AABAB6988LE20191 dated 01-08-2021

b) Under section 80G of the Income Tax Act, 1961 vide registration No. AABAB6988LF20199 dated 10-08-2021.

c) Foreign Contribution Regulation Act, 2010 vide registration no. - 137400032 with the Ministry of Home Affairs to receive foreign contribution.

d) Organization is registered with the Ministry of Corporate Affairs vide registration no: CSR00032104. Dated 25-05-2022 and eligible to run CSR Projects.

e) PAN of the Organization is AABAB6988L.

BASERA SAMAJIK SANSTHAN
For public information only - baserasamajiksansthan.org

For & on Behalf:
Mukesh Prabhu & Co
Chartered Accountants

MUKESH PRABHU & CO. FRN : 017133C NEW DELHI CHARTERED ACCOUNTANTS

CA. Mukesh Kumar, FCA
Proprietor

For & on behalf:
Basera Samajik Sansthan

Basera Samajik Sansthan

Mr. Pradeep Singh
Secretary

Date: 29-08-2026
Place: New Delhi

BASERA SAMAJIK SANSTHAN
C-45 Sector-9, Noida (U.P.)

Balance Sheet as at 31St March 2026 *(Amount in INR)*

	Particulars	Note	31 March 2026	31 March 2025
I	**Sources of Funds**			
1	**NPO Funds**	3		
(a)	Reserve Funds		17,64,899	-15,60,110
(b)	Assets Funds		3,14,884	2,30,663
(c)	Project Funds			-
			20,79,784	-13,29,448
2	**Non-current liabilities**			
(a)	Long-term borrowings			
(b)	Other long-term liabilities			
(c)	Long-term provisions			
			-	-
3	**Current liabilities**			
(a)	Short-term borrowings			
(b)	Unspent Grant Balance			-
(c)	Other current liabilities	4	11,38,198	28,96,741
(d)	Short-term provisions			-
			11,38,198	28,96,741
	Total		**32,17,982**	**15,67,293**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	5	3,51,506	2,73,747
(i)	Property, Plant and Equipment			
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments			-
(c)	Long Term Loans and Advances			-
(d)	Other non-current assets			
			3,51,506	2,73,747
2	**Current assets**			
(a)	Current investments			
(b)	Inventories			
(c)	Receivables			
(d)	Cash and bank balances	6	25,91,475	12,93,545
(e)	Short Term Loans and Advances		2,75,000	-
(f)	Other current assets			
			28,66,475	12,93,545
	Total		**32,17,982**	**15,67,293**
	Brief about the Entity & Summary of significant accounting policies	1&2	-	-

The accompanying notes are an integral part of the financial statements.

For & on behalf :
Mukesh Prabhu & Co.
Chartered Accountants
F.R.N: 017133C

CA. Mukesh Kumar, FCA
Proprietor
M. M. No.: 418115
UDIN: 26418115AWLZQV3196
Place: New Delhi
Date: 01-09-2026

For & on behalf :
BASERA SAMAJIK SANSTHAN

Mr. Pradeep Singh
President

BASERA SAMAJIK SANSTHAN
For Public Information only - baserasamajiksansthan.org

BASERA SAMAJIK SANSTHAN
C-45 Sector-9, Noida (U.P.)

Income and Expenditure for the year ended on 31st March 26 *(Amount in INR)*

	Particulars	Note	31 March 2026	31 March 2025
I	**Income**			
(a)	Donations and Grants	7	1,96,35,903	1,23,58,549
(b)	Other Income	8	1,06,819	57,083
II	**Total**		**1,97,42,722**	**1,24,15,632**
III	**Expenses:**			
(a)	Expenditure on Objects of Organization-Program Expenses	9	1,60,50,110	1,32,99,810
(b)	Donations/Contributions Paid- Amount Sub Grant			-
(c)	Establishment Expenses	10	3,61,140	3,11,474
(f)	Depreciation and amortization expense	11	6,463	7,603
	Total		**1,64,17,713**	**1,36,18,887**
IV	Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)		33,25,009	-12,03,255
V	Exceptional items			-
VI	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		33,25,009	-12,03,255
VII	Extraordinary Items			-
VIII	**Excess of Income over Expenditure for the year (VII-VIII)**		**33,25,009**	**-12,03,255**
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:			-
	Balance transferred to General Fund:		33,25,009	-12,03,255

Brief about the Entity & Summary of significant accounting policies 1&2
The accompanying notes are an integral part of the financial statements

For & on behalf :
Mukesh Prabhu & Co.
Chartered Accountants
F.R.N: 017133C

CA. Mukesh Kumar, FCA
Proprietor
M. M. No.: 418115
UDIN: 26418115AWLZQV3196

For & on behalf :
BASERA SAMAJIK SANSTHAN

Mr. Pradeep Singh
President

Place: New Delhi
Date: 01-09-2026

BASERA SAMAJIK SANSTHAN
For public information only - baserasamajiksansthan.org

BASERA SAMAJIK SANSTHAN
C-45 Sector-9, Noida (U.P.)

Receipts & Payment Account For The Year Ended 31St March 2026 *(Amount in INR)*

RECEIPTS	**Note**	**31 March 2026**	**31 March 2025**
Opening Balance :			
Cash and Bank Balances		12,93,545	5,91,099
Investment		-	-
Donation & Grants		1,96,35,903	1,23,58,549
Other Income		1,06,819	57,083
Loan & Advances Received			18,98,098
Total		**2,10,36,267**	**1,49,04,829**
PAYMENT			
Expenditure on Objects of Organization-Program Expenses	9	1,60,50,110	1,32,99,810
Donations/Contributions Paid- Amount Sub Grant		-	-
Establishment Expenses	10	3,61,140	3,11,474
Purchase of Fixed Assets			-
Loan and Advances Paid		20,33,543	
Closing Balance			
Cash and Bank Balances		25,91,475	12,93,545
Investment			-
Total		**2,10,36,267**	**1,49,04,829**
Brief about the Entity & Summary of significant accounting policies	1&2	-	-

The accompanying notes are an integral part of the financial statements

For & on behalf :
Mukesh Prabhu & Co.
Chartered Accountants
F.R.N: 017133C

CA. Mukesh Kumar, FCA
Proprietor
M. M. No.: 418115
UDIN: 26418115AWLZQV3196

For & on behalf :
BASERA SAMAJIK SANSTHAN

Mr. Pradeep Singh
President

Place: New Delhi
Date: 01-09-2026

BASERA SAMAJIK SANSTHAN
For Publishing information only - baserasamajiksansthan.org

BASERA SAMAJIK SANSTHAN
C-45 Sector-9, Noida (U.P.)
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in INR)

3 Fund Details	31 March 2026	31 March 2025
Unrestricted Funds		
General Fund - NFC		
Opening balance	-25,82,949	-4,70,669
Add: Excess of Income Over Expenditure	27,47,245	-21,12,280
	1,64,296	**-25,82,949**
General Fund - FC		
Opening balance	10,22,839	1,13,814
Add: Excess of Income Over Expenditure	5,77,764	9,09,025
	16,00,603	**10,22,839**
Total - General Fund	**17,64,899**	**-15,60,110**
Assets Fund		
Opening balance	2,30,663	2,80,880
Add: Addition During the year	1,33,700	-
Less: Depreciation charged during the year	49,478	50,217
Total - Assets Fund	**3,14,884**	**2,30,663**

4 Other current liabilities	31 March 2026	31 March 2025
(a) Current maturities of finance lease obligations	-	-
(b) Interest accrued but not due on borrowings	-	-
(c) Interest accrued and due on borrowings	-	-
(d) Income received in advance	-	-
(e) Unearned revenue	-	-
(f) Tds Payable	-	-
(g) Statutory Dues	15,508	1,260
(h) Sundry Creditors	11,22,690	28,95,481
Total	**11,38,198**	**28,96,741**

BASERA SAMAJIK SANSTHAN
For public information only - baserasamajiksansthan.org

MUKESH PRABHU & CO. CHARTERED ACCOUNTANTS FRN : 017133C NEW DELHI

6	Cash and Bank Balances	31 March 2026	31 March 2025
A	**Cash and cash equivalents**		
(a)	On current accounts		
	NFC	4,46,247	2,70,706
	Designated Bank Account	21,38,583	10,16,194
	Utilization Bank Account	6,645	6,645
(b)	Cash credit account (Debit balance)		-
(c)	Fixed Deposits		-
	Deposits with original maturity of less than three months		-
(d)	Cheques, drafts on hand		-
(e)	Cash on hand		-
	Total	**25,91,475**	**12,93,545**

7	Donations and Grants	31 March 2026	31 March 2025
(a)	Grants		
	NFC		
	Targeted Intervention (Core Composite)-(UPSACS)	27,06,640	26,36,658
	COVID 19 Response Mechanism (C19RM) Project-Bareilly: The Humsafar Trust	38,13,654	19,53,754
	COVID 19 Response Mechanism (C19RM) Project-Noida: The Humsafar Trust	29,56,689	17,04,348
	Sahas Project -Alliance India	25,47,437	19,72,944
	PAHAL" A CSR initiative by MET LIFE India	9,70,000	15,21,000
	CSC 2.0 (UPNP)	18,65,123	10,57,910
	VSK City Bus	5,60,000	-
	Donation	4,91,000	3,33,155
	FC Grants	-	-
	Dasra	35,32,423	10,46,012
	Kaleidoscope	1,92,937	1,32,768
	Total	**1,96,35,903**	**1,23,58,549**

8	Other income	31 March 2026	31 March 2025
(a)	Interest income	1,06,819	25,696
(b)	Interest on Income Tax Refund	-	-
(c)	Other Income & Membership fee	-	31,387
	Total	**1,06,819**	**57,083**

9	Charitable Expenses-Program Expenses	31 March 2026	31 March 2025
NFC - Section			
	Targeted Intervention (Core Composite)-(UPSACS)		
	Infrastructure and Administration	3,33,997	3,33,766
	Human Resource Costs	17,43,291	17,09,633
	Travel Costs	1,91,350	1,84,800
	Programme Delivery	1,34,200	1,65,300
	Clinical Services STI	2,47,200	2,65,200
	Commodities	97,550	97,464
	Source Migration Camp	46,400	78,500
	P-MPSE Round -2	29,190	-
	Intregreted Health Camp	46,200	-

BASERA SAMAJIK SANSTHAN
For public information only - baserasamajiksansthan.org

MUKESH PARBHU & CO
FRN : 017133C
NEW DELHI
CHARTERED ACCOUNTANTS

	COVID 19 Response Mechanism Project-Noida: The Humsafar Trust		
	Office Related Costs	60,940	1,08,013
	Human Resources	1,27,800	5,00,208
	Payment for Results	18,28,211	12,36,800
	Technical Assistance Related Cost	14,076	4,06,262
	Furniture	15,000	
	COVID 19 Response Mechanism Project-Bareilly: The Humsafar Trust		
	Office Related Costs	75,799	1,07,598
	Human Resources	3,50,381	4,64,689
	Payment for Results	15,34,928	25,60,200
	Technical Assistance Related Cost	-	2,04,388
	Capital Cost	-	
	Sahas Project -Alliance India		
	Salary, Honorarium, Staff Benefits	14,96,773	12,34,818
	Organisation Administration Cost	2,30,614	2,41,032
	Travel and Releated Expenses	1,56,688	1,14,410
	Program Activity Expenses	6,91,682	4,52,485
	PAHAL" A CSR initiative by MET LIFE India		
	Administrative Cost	1,65,870	4,04,000
	Program Management	1,41,170	9,72,000
	Scholarship	3,40,200	55,000
	Skill Traning	2,42,750	90,000
	Travel Cost	80,010	-
	CSC 2.0 Project		
	Human Resource	10,75,250	6,56,003
	Monitoring &Supervision Cost	3,73,260	2,61,496
	Training & Activities	69,318	45,545
	Administration Expenses	1,49,943	96,526
	Samartya Project-APF		
	Salary, Honorarium, Staff Benefits	1,36,548	-
	Travel, Boarding & Lodging	13,800	-
	Program expenses	27,577	-
	Administration cost	4,146	-
	0		
	VSK City Bus Project		
	Skill Training & Liveihood	2,19,939	-
	Job Readiness & Counselling	79,380	-
	Leadership Workshops	77,200	-
	Community Engagement	97,960	-
	Entreprenurship Support	85,864	-
FC - Section			
	Pride Fund Exp.	16,99,202	-
	Rebuild Exp.	8,01,453	-
	Kaleidscope	7,17,000	2,53,674
	Total	**1,60,50,110**	**1,32,99,810**

10	**Establishment Expenses**	**31 March 2026**	**31 March 2025**
	Audit Fee.	-	20,000
	Travelling	-	70,850
	Bank Chages	6,839	1,921
	Misc Expenses	1,94,744	5,760
	Office Expenses	1,42,266	1,64,744
	Office Rent	-	44,500
	Manitenance	-	3,699
	Other Programe Expenses	17,291	
	Total	**3,61,140**	**3,11,474**

BASERA SAMAJIK SANSTHAN
For public information only - baserasamajiksansthan.org

MUKESH PRABHU & CO. FRN : 017133C NEW DELHI CHARTERED ACCOUNTANTS

11	Depreceation	31 March 2026	31 March 2025
	Depreceation (Refer to note-5)	55,941	57,821
	Less: Transfer to Assets Fund (Refer to note-5)	-49,478	-50,217
	Total	**6,463**	**7,603**



BASERA SAMAJIK SANSTHAN
For public information only - baserasamajiksansthan.org