



**R. SATHYANARAYANAN & Co.**  
**CHARTERED ACCOUNTANTS**

Partners:

**CA R. SATHYANARAYANAN**, B.Com., F.C.A., ISA (ICAI),  
**CA R. SATHYANARAYAN**, B.Com., F.C.A., ISA (ICAI),

Ph.: 28112450 / 42132674

E-mail:rsathyas@gmail.com

# 2 (Old # 21), Ground Floor,  
Lakshmipuram 2nd Street,  
Royapettah, Chennai - 600 014.

**AUDITORS' REPORT**

1. We have audited the attached Balance Sheet of SOUTH INDIA AIDS ACTION PROGRAMME (SIAAP) for the Financial year 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024.
2. These Financial statements are the responsibility of the management of SIAAP. Our responsibility is to express an opinion on these financial statements based on our Audit.
3. We have conducted our Audit in accordance with generally accepted auditing standards (ISA). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India;
5. We have obtained all information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
6. In our opinion, proper books of accounts as required by law have been kept by the company so far as appears from our examination of those books
7. The Balance Sheet, Receipts and Payments account and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts of SIAAP.

PLACE : CHENNAI  
DATE : 30-08-2024

For **R. SATHYANARAYANAN & CO.**  
Chartered Accountants  
ICAI Regn. No. 003656S

Partner  
**R. Sathyanarayan**  
M.No. 028377

UDIN GENERATED AND AFFIXED IN 10B

**R. SATHYANARAYANAN & CO.**  
Chartered Accountants  
ICAI Regn. No.003656S  
No.2. (Old No.21), Ground Floor,  
Lakshmipuram 2nd Street,  
Royapettah, Chennai - 600 014