

INDEPENDENT AUDITORS' CERTIFICATE ON RECEIPTS AND UTILIZATION OF FOREIGN CONTRIBUTIONS UNDER FOREIGN CONTRIBUTION (REGULATION) ACT, 2010 AND RULES MADE THEREUNDER

We, Deloitte Haskins & Sells LLP, Chartered Accountants, (Firm Registration No.117366W/W-100018) have audited the books of account of M/s. Janaagraha Centre for Citizenship and Democracy ("the trust"), No. 19/4, Sair Bagh Building, 3rd Floor, Cunningham Road, Bengaluru – 560 052, having its FCRA Registration No.094421312, for the financial year ended March 31, 2020 and examined all relevant books and vouchers and certify that according to the audited books of account:

(i) The brought forward foreign contribution at the beginning of the financial year was Rs. 3,77,41,487/-;

(ii) Foreign contribution of Rs. 15,17,65,813/- was received by the trust during the financial year ended March 2020;

(iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon was Rs. 18,58,597/- during the financial year ended March 31, 2020;

(iv) The balance of unutilised foreign contribution with the trust at the end of the financial year ended March 31, 2020 was Rs. 10,91,50,217/-;

(v) Certified that the trust has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.

(vi) The information in this certificate and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct as checked by us.

(vii) The trust has utilized the foreign contribution received for the purpose(s) it is registered/granted prior permission under Foreign Contribution (Regulation) Act, 2010.

(viii) This certificate is issued as per the Foreign Contribution (Regulation) Amendment Rules, 2015 notified on December 14, 2015.

This certificate is to be read along with the notes in Appendix – I given below.

For **Deloitte Haskins & Sells LLP**
Chartered Accountants
Firm's Registration No. 117366W/W-100018

Sathya P. Koushik
Partner
Membership No. 206920
UDIN: 21206920AAAAGO5156

Place: Bengaluru
Date: June 29, 2021

Deloitte Haskins & Sells LLP

Appendix I of notes to Independent Auditor's certificate

This certificate is issued in accordance with the terms of our engagement letter dated July 15, 2020. The accompanying certificate contains the particulars relating to foreign contribution of funds as furnished by the trust for the year ended on March 31, 2020, as required for compliance with Foreign Contribution (Regulation) Rules, 2011, as amended.

MANAGEMENT'S RESPONSIBILITY

The Management of the trust is responsible for the compilation of the particulars in certificate, including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the particulars and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

This includes collecting, collating and validating data and designing, implementing and monitoring of internal controls suitable for ensuring compliance with the Rules mentioned above.

AUDITOR'S RESPONSIBILITY

For the purpose of this certificate, we have examined the audited books of account and other relevant records and document maintained by the trust, read together with the notes thereto and information, explanation and representation presented by the management. We carried out our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes and Standards on Auditing, issued by the Institute of Chartered Accountants of India (ICAI), in so far as applicable for the purpose of this certificate. This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

RESTRICTION ON USE

This certificate is provided to the Board of trustees of the trust solely for the purpose of submission to The Secretary to the Government of India, Ministry of Home Affairs and should not be used for any other purpose without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For **Deloitte Haskins & Sells LLP**
Chartered Accountants
Firm's Registration No. 117366W/W-100018

Sathya P. Koushik
Partner
Membership No. 206920
UDIN: 21206920AAAAGO5156

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