

**Form No. 10B**

[See rule 16CC and 17B]

**Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.**

1. We have examined the balance sheet of Janaagraha Centre for Citizenship & Democracy ("the trust") as at March 31, 2023 and the Income and Expenditure account for the year ended on that date (hereinafter referred as 'financial statements') are in agreement with the books of account maintained by the said trust.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An 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.
3. We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.
4. In our opinion, proper books of account have been maintained at the registered office of the above named trust at the address mentioned at serial number 14 of the Annexure.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct.
6. In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view –
  - (i) in the case of the balance sheet, of the state of affairs of the above named trust as on March 31, 2023; and
  - (ii) in the case of the income and expenditure account, of the deficit of income over expenditure for the accounting year ended on March 31, 2023.

The prescribed particulars are annexed hereto.

# Deloitte Haskins & Sells LLP

This report is to be read along with the notes in Annexure I given below.

For **DELOITTE HASKINS & SELLS LLP**  
Chartered Accountants  
(Firm's Registration No. 117366WW – 100018)

**Sathya P Koushik**  
Partner  
Membership No. 206920  
UDIN: 23206920BGYMIV7914

Place: Bengaluru  
Date: October 30, 2023

# Deloitte Haskins & Sells LLP

**Annexure I: Notes to Audit Report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.**

1. This report is issued in accordance with the terms of our engagement letter dated September 06, 2023.

## **Management's Responsibility**

2. The Management of Company is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance in accordance with the applicable financial reporting framework. This responsibility includes the design, implementation and maintenance of internal control 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.
3. The Management of the Company is responsible for the compilation of the particulars annexed herewith in Form No. 10B that give true and correct particulars as per provisions of the Income Tax Act, 1961, read with the Rules, Notifications, Circulars etc. This responsibility includes designing, implementing and maintaining internal control relevant for the preparation and presentation of the particulars that are free from material misstatements, whether due to fraud or error.

## **Auditor's Responsibility**

4. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 misstatement. These financial statements are the responsibility of the Trust's management. Our responsibility is to express an opinion on these financial statements based on our audit.
5. Our responsibility is to provide reasonable assurance on the particulars annexed herewith in Form No. 10B based on the verification of the audited books of account, relevant records, documents, information explanations and representations given to us by the Company's management and in accordance with our interpretations of the law and related pronouncements. We have conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes, Guidance Note on Reports of audit under section 12A/10(23C) of the Income-tax Act, 1961, and Standards on Auditing, issued by the Institute of Chartered Accountants of India (ICAI) which include test checks and concept of materiality, and also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
6. 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.

# Deloitte Haskins & Sells LLP

## Restriction on Use

7. This report is issued at the request of the Company for submission to Income-tax authorities in connection with the Company's audit under section 12A/10(23C) of the Income Tax Act, 1961 and is not to be used for any other purpose or to be distributed to any other parties.

For **DELOITTE HASKINS & SELLS LLP**  
Chartered Accountants  
(Firm's Registration No. 117366WW – 100018)

**Sathya P Koushik**  
Partner  
Membership No. 206920  
UDIN: 23206920BGYMIV7914

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