

**INDEPENDENT AUDITOR'S REPORT ON CONDENSED FINANCIAL STATEMENTS  
WITH RESPECT TO FOREIGN CONTRIBUTIONS UNDER FOREIGN CONTRIBUTION  
(REGULATION) ACT, 2010**

**TO THE BOARD OF TRUSTEES OF JANAAGRAHA CENTRE FOR CITIZENSHIP AND  
DEMOCRACY**

We have audited the accompanying Condensed Balance Sheet of **JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY** ("the trust") with respect to foreign contribution as at March 31, 2019, Condensed Statement of Income and Expenditure and Condensed Statement of Receipts and Payments towards foreign contribution for the year ended March 31, 2019 and other explanatory information (together "the condensed financial statements"). The condensed financial statements have been prepared by management using the cash receipts and disbursements basis of accounting described in Note 1 to the condensed financial statements.

**Management's Responsibility for the Condensed Financial Statements**

Trust's Management is responsible for the preparation and fair presentation of these condensed financial statements in accordance with the cash receipts and disbursements basis of accounting described in Note 1 to the condensed financial statements; this includes determining that the cash receipts and disbursements basis of accounting is an acceptable basis for the preparation of the condensed financial statements in the circumstances, and the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the condensed financial statements that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the condensed financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI). Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by management, as well as evaluating the overall presentation of the financial statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



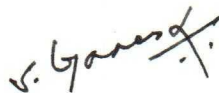
**Opinion**

In our opinion, the condensed financial statement presents a true and fair view of the Condensed balance sheet with respect to foreign contribution as at March 31, 2019, Condensed Statement of Income and Expenditure and Condensed Statement of Receipts and Payments towards foreign contribution for the year ended March 31, 2019 in accordance with the cash receipts and disbursements basis of accounting described in Note 1 to the condensed financial statements.

**Restriction of Use**

These condensed financial statements are 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.

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



**S. Ganesh**  
Partner  
Membership No. 204108

Place: Bengaluru  
Date : December 19, 2019

UDIN: 19204108AAAAIH2621

