



G. M. Oka & Co.
Chartered Accountants,
Flat No.101, Utkarsha Apartment,
Bhakti Marg, Pune, Phone: (020)-25440143
E-mail: gmoka1992@gmail.com

To,
The Members,
Adventist Development & Relief Agency India,
45 Kusum Marg, H Block, DLF Phase-1,
Gurgaon, Haryana-122002

1. We have examined the attached Balance Sheet as at March 31, 2025 and Statement of Receipt and Payment for the year ended on that date and a summary of significant accounting policies and other explanatory information annexed thereto of **Adventist Development & Relief Agency India** ("the Association"), having FCRA Registration No 231650915 dated 01/10/2023 in so far as those pertain to its Foreign Contribution (Regulation) Act, 2010 (FCRA) Accounts, prepared by the association, with the books and records of the association as produced to us for our examination. Preparation of financial statements in accordance with Foreign Contribution (Regulation) Act, 2010 (the 'Act') is the responsibility of the association. Our responsibility is to verify these financial statements in accordance with the said Act.

2. Our examination was carried out in accordance with the auditing standards generally accepted in India and the Guidance Note on Reports or Certificates for Special 'Purposes' issued by the Institute of Chartered Accountants of India (ICAI).

3. Based on our examination as mentioned in paragraph 2 above and as per the information and explanations given to us, we certify that:

- i. The brought forward foreign contribution at the beginning of the financial year was Rs. 2,28,06,882.76/-
- ii. Foreign contribution of worth Rs.10,72,28,500.98/- (including saving bank interest) was received by the association during the financial year 2024-25
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth Rs.8,27,545/- was received by the association during the financial year 2024-25.
- iv. The balance of unutilised foreign contribution with the association at the end of the financial year 2024-2025 was Rs. 2,56,15,759.11/-
- v. The association 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. The association has utilised the foreign contribution received for the purpose(s) for which it is registered under Foreign Contribution (Regulation) Act, 2010. In case of foreign contribution funds which are transferred to specific projects related local bank accounts though have been treated as utilised in the books of accounts but the balances appearing in these local bank accounts have been shown as "Held in Projects Bank Accounts" in the attached balance sheet and as such not shown as utilised. The related closing balances in these local bank accounts have not been incorporated in the books of accounts.

- vi. The information in this certificate and in the enclosed balance sheet and statement of receipt and payment is correct as checked by us.
- vii. The association has utilised the foreign contribution received for the purpose(s) for which it is registered under Foreign Contribution (Regulation) Act, 2010.
- viii. We have examined all relevant books and records, and we hereby certify the activities/project wise and location wise details of receipt and utilisation of foreign contribution, refer Annexure I of foreign contribution statement.
- ix. We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief Adventist Development & Relief Agency India has not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder; as stated in the said column 8 of FC-4

This certificate has been issued at the request of the association to whom it is addressed solely in the context of its obligation to submit Form FC-4 for the year ended March 31, 2025 to the Ministry of Home Affairs of India and should not be used by any other person or for any other purpose, without obtaining our prior written consent.

To be read along with our statement of even date.



Place: Pune

Date: 30 DEC 2025

For G. M. OKA & CO.
Chartered Accountants,
Firm Registration No.107185S

(A. N. Kothary)
Partner
Membership No. 015968



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To,
The Members,
Adventist Development & Relief Agency India,
45 Kusum Marg, H Block, DLF Phase-1,
Gurgaon, Haryana-122002
Independent Auditor's Statement to Certificate dated December 30, 2025 on the Foreign Contributions received for the year ending on the March 31, 2025.

1. We have been requested by **Adventist Development & Relief Agency India** ("the Association"), having its registered office at the above mentioned address, to certify the transactions and balances of foreign contributions received by the association, maintenance of records relating to foreign contributions and utilisation and necessary approval in accordance with Foreign Contribution (Regulation) Act, 2010 ("the Act") read with Foreign Contribution (Regulation) Rules 2011 ("the Rules") for the purpose of onward submission to the Secretary, the Government of India, Ministry of Home Affairs, New Delhi. Accordingly, this certificate is issued in accordance with the terms of our engagement letter dated April 01, 2024.

Management's Responsibility

2. The Management are responsible for ensuring that the association complies with the requirements of the Act and the Rules and provides all relevant information to Ministry of Home Affairs.

Auditor's Responsibility

3. The financial statements of the association for the financial year ended March 31, 2025, have been audited by us on which we issued an unmodified audit opinion vide our report dated September 16, 2025. Our audit of these financial statements was conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ('ICAI'). Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.
4. We have examined the following documents furnished by the association:

- i. Audited Financial Statements comprising Balance Sheet as at March 31, 2025, the Income and Expenditure Account and the Receipt and Payment Account for the year then ended and a summary of significant accounting policies and other explanatory information;



- ii. Books and Records relating to Foreign Contributions received and utilised;
- iii. Copy of Bank Statements of State Bank of India Account No. 40072828045 designated for receiving foreign contribution ("the Designated Account");
- iv. Extracts of relevant ledger accounts and supporting vouchers;
- v. Copy of permission obtained under Foreign Contribution (Regulation) Act, 2010; and
- vi. Written representation by the management.

5. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the ICAI. The Guidance Note 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 issued by ICAI.

Restriction on Use:

7. The certificate is issued solely in the context of the association's obligation to submit Form FC-4 for the year ended March 31, 2025 to the Secretary, the Government of India, Ministry of Home Affairs, New Delhi. This certificate should not be used by any other person or for any other purpose. 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. G. M. Oka & Co. shall not be liable to the association, Members, Ministry of Home Affairs or to any other concerned for any claims, liabilities or expenses relating this assignment, except to the extent of fees relating to this assignment.



Place: Pune

Date: 30 DEC 2025

For G. M. OKA & CO.
Chartered Accountants,
Firm Registration No.107185 S

(A. N. Kothary)
Partner
Membership No. 015968