

**M.G. Kale & Co.****CHARTERED ACCOUNTANTS**

104, Tejas Apartment, Rajaram Tawde Road,  
Dahisar (West), Mumbai - 400 068.  
Tel. : 2893 9077, Telefax : 2890 0707  
E-mail : manojkale@mgkale.com

**CHARTERED ACCOUNTANT'S CERTIFICATE****St Jude India Child Care Centers**

Victoria House, P B Marg,  
Lower Parel (West)  
Mumbai 400 013

**1. Introduction**

This certificate is issued on a specific request of **St Jude India ChildCare Centers ("the Company")** having its registered office at Victoria House, P B Marg, Lower Parel (West) Mumbai 400013 being **the utilization of foreign Contribution amounts received for the financial year ended 31<sup>st</sup> March 2025.**

**2. Management's Responsibility for the Statement**

St Jude is required to submit the utilization of Foreign Contribution amounts received for the said financial year as per the Foreign Contribution Regulation Act, 2010. The management has to ensure that the internal financial controls operate to ensure that the amount of foreign Contribution received and spending therefrom are accounted for correctly as per the applicable regulations. Further, the extracted reports provided to us by management for verification viz; Balance Sheet, income and expenditure account and receipt and payment account, are properly extracted from the accounting system. Separate set of books of accounts are maintained for FCRA transactions in the same accounting software wherein complete accounts are also maintained. The said complete accounts (including the FCRA transactions) are audited under the provisions of the Companies Act, 2013 by another firm of Chartered Accountants, who have issued a clean opinion on the same. The said financial Statement is also subjected to the Internal Audit by a separate firm of Chartered Accountants.

### **3. Our Responsibility**

Our responsibility as the Chartered Accountants appointed by the Company viz St Jude is to verify the utilization of the foreign contribution actually received and the interest thereon, from the extracted reports from the books of accounts and statements produced before us. We have certified the figures disclosed in Receipt and Payment Statement in form FC04 as required under the FCRA regulations, based on the extracted reports sought by us and generated by the Company from the books of accounts. We have relied upon the clean opinion issued by the statutory auditors of the Company on its financial statements for the said financial year. The “internal audit” processes have confirmed the existence of effective Internal Controls and processes in operations of the St Jude.

The Receipt and payment account and certificate thereof is prepared on cash basis of accounting as a result the figures reported in the complete audited accounts (including the FCRA transactions) under the provisions of the Companies Act, 2013 by another firm of Chartered Accountants are not comparable with the FCRA audited Financial statements. .

St Jude carries out only one activity viz Holistic Care for children suffering from Cancer during their treatment from locations spread across India.

We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

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.

#### **4. Opinion**

Based on our examination, as above, we certify that

- i) The utilisation of Foreign Contribution amounts reported in the Receipt and Payment statement attached to this report is verified and found to be correct.
- ii) We invite attention to the fact that, the receipts and payment details reported in Receipt and payment account was prepared solely on the transactions in the FCRA bank accounts.

#### **5. Restriction on Use**

The certificate is solely for the purpose mentioned in para 1, and 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.

For M. G. Kale & Co.  
Chartered Accountants  
ICAI FR No. 104579W  
UDIN: 25043464JKOTAS3532



Manoj Kale  
Partner  
ICAI M. No. 043464  
Place: Mumbai  
Date: 26.12.2025

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**Certificate to be given by Chartered Accountant**

The Financial Statements for the financial year ended on 31st March 2025 of St Jude India ChildCare Centres, having registered address at Victoria House, P B Marg, Lower Parel (West) Mumbai 400 013 are audited by Deloitte Haskins & Sells CA – FRN 117366 W/W100018.

We have audited the Foreign contribution account (FC Registration no 084040012) of St Jude India ChildCare Centres, Victoria House, P B Marg, Lower Parel (West) Mumbai 400 013, for the financial year ended on 31st March 2025 and examined all relevant books and vouchers.

- (i) The brought forward foreign contribution at the beginning of the financial year was Rs. 338,046,953/-.
- (ii) Foreign contribution of / worth Rs. 138,551,167/- was received by the Association/ Company during the said financial year.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution, interest thereon Rs. 22,036,633/- was received by the Association/ Company during the said financial year.
- (iv) The balance of unutilised foreign contribution with the Company at the end of the said financial year was Rs. 230,264,739/-.
- (v) Certified that the Association/ Company 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 Company has utilized the foreign contribution received for the purpose(s) it is registered under Foreign Contribution (Regulation) Act, 2010(42 of 2010).
- (vii) The information in this Certificate, Receipt and Payment Account, Balance Sheet and Income and expenditure Statement is extracted from books of accounts and found to be correct.
- (viii) We have examined all relevant books and records, and we, on the basis of the records produced before us for verification and the information and explanations given, hereby certify that the St Jude carries out only one activity viz Holistic Care for children suffering from Cancer during their treatment, from locations spread across India.

The details of receipt and utilisation of foreign contribution are as follows: -

SI N o.	Name of Project/Ac tivity	Address/ Location	Previous Balance		Receipts during the year		Utilised		Balance	
			In Cash	In Ki n d	In Cash	In Ki n d	In Cash	In Ki n d	In Cash	In Ki n d
1	2	3	4	5	6	7	8	9	10	11
1	Holistic Care for children suffering from Cancer during their treatment	Cotton Green Campus, Gr Floor, MPT Colony, Zakaria Bunder Rd, Sewri , Mumbai 400015	338,046,953	-	160,587,800	-	268,370,014	-	230,264,739	-
			<b>338,046,953</b>	<b>-</b>	<b>160,587,800</b>	<b>-</b>	<b>268,370,014</b> *	<b>-</b>	<b>230,264,739</b>	<b>-</b>

\* This includes administrative expenses amounting to Rs 20,431,999

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 The St Jude Childcare Canters India Ltd. Has not violated any provisions of the Foreign Contribution (Regulation) Act,2010 or rules made thereunder or notifications issued thereunder;

For M G Kale & Co  
Chartered Accountants  
FRN104579W  
UDIN: 25043464JKOTAS3532

A handwritten signature in black ink, appearing to read 'Manoj Kale', with a horizontal line drawn underneath it.

Manoj Kale  
Partner  
ICAI M. No. 043464  
Place: Mumbai  
Date:26.12.2025