

**INDEPENDENT AUDITOR'S CERTIFICATE AS PER RULE 17 OF FOREIGN CONTRIBUTION
REGULATION (AMENDMENT) RULES, 2020**

We have audited the account of RAINTREE FOUNDATION (INDIA) ("the Company"), (FC Reg No. 083930797) having its registered office: B-68/ 104, Sunrise Business Park, Rd 16, Waghle Ind. Estate, Thane West, Wagle I.E., Thane, Thane, Maharashtra, India, 400604; with Corporate Identification Number: U74999MH2018NPL432572 for the year ending March 31, 2025 and examined all relevant books and vouchers and certify that according to the audited account:

1. The brought forward foreign contribution (Bank balance) at the beginning of the financial year 1st April 2024 was Rs.Nil;
2. Foreign Contribution of Rs. Nil was received by the Company during the financial year 2024-2025;
3. Interest on Foreign contributions of Rs.Nil was received by the Company during the financial year 2024-2025;
4. The balance of unutilized foreign contribution (Bank Balances) with the Company at the end of the financial year 31st March 2025 was Rs.Nil.
5. Certified that the 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 as amended by Foreign Contribution Regulation (Amendment) Rules 2020;
6. The information in this certificate and in the enclosed financial statements comprising of the Balance Sheet, Income and Expenditure Account, Receipts and Payments and Notes forming part of financial statements are correct as checked by us.
7. The Company has utilized the foreign contribution received for the purpose it is registered under Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

We have examined all relevant books and records, including the items mentioned in the column 8 of FC-4, and to the best of my knowledge and belief, RAINTREE FOUNDATION (INDIA) (“the Company”) has not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder.

The certificate is to be read along with the notes in Appendix 1.

For Amit Desai & Co
Chartered Accountants
ICAI Firm Registration No: 130710W

(Amit N. Desai)
Partner
Membership No.032926

UDIN: 25032926BMIEKD8084
Place: Mumbai
Date: 8th December, 2025

Appendix 1 - Notes to Auditor's Certificate on Foreign Contribution Regulation Act, 2010

1. This Certificate is issued in accordance with the terms of our engagement letter dated 5th November, 2025.

Management's Responsibility

2. The Company's Management is responsible for the compilation of the information referred in our certificate dated 8th December, 2025, maintenance of separate books of account and records, exclusively, for the foreign contributions received and utilized in terms of Foreign Contributions Regulation Act, 2010 (the "Act") and Rule 17 of the Foreign Contribution (Regulation) Rules, 2020 (the "Rules") and preparation of these financial statements, based on the said set of accounts and records, are in accordance with the accounting principles generally accepted in India.
3. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial Statements and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

Auditor's Responsibility

4. We have examined the books of account and financial statements audited in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act 2013, Audit Report dated 8th December, 2025 and other relevant records and documents maintained by the Company in the normal course of its business for the purpose of providing reasonable assurance on the particulars mentioned in the certificate.
5. This certificate is based on our examination of the financial statements attached to this certificate and other relevant records and information considered necessary for the purposes of issuing this certificate and the information and explanations given to us by the Company.
6. We conducted our examination of the Statement in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes issued by the Institute of Chartered Accountants of India (ICAI) and the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

7. 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.

Opinion

8. Based on the procedures performed as described in paragraph 4 above, and the information, explanations and Management representations given to us, read with and subject to the explanatory notes given in the Statement, we are of the opinion that the details referred to in the Certificate are fairly stated and are as per books of account and other relevant records maintained by the Company.

Restriction on Use

9. This certificate has been issued at the request of the Company for submission to Secretary to the Government of India, Ministry of Home Affairs and is not to be used for any other purpose or to be distributed to any other parties 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 party to whom it is shown or into whose hands it may come without our prior consent in writing.

For Amit Desai & Co

Chartered Accountants

ICAI Firm Registration No: 130710W

(Amit N. Desai)

Partner

Membership No.032926

UDIN: 25032926BMIEKD8084

Place: Mumbai

Date: 8th December, 2025

RAINTREE FOUNDATION (INDIA)

FCRA Registration No. 083930797

(CIN: U74999MH2018NPL432572)

(Address: B-68/ 104, Sunrise Business Park, Rd 16, Waghle Ind. Estate, Thane West, 400604)

Financial Statements Prepared Under Foreign Contribution (Regulation) Act, 2010 (FCRA)**Balance Sheet as at 31st March, 2025**

(Rs. In '00)

Liabilities	Amount (₹)	Assets	Amount (₹)
Capital Fund / Corpus	Nil	Fixed Assets	Nil
Reserves & Surplus	Nil	Investments	Nil
Current Liabilities	Nil	Current Assets, Loans & Advances	Nil
Total	Nil	Total	Nil

Income & Expenditure Account for the Year Ended 31st March, 2025

(Rs. In '00)

Expenditure	Amount (₹)	Income	Amount (₹)
Administrative / Programme Expenses	Nil	Grants / Donations Received	Nil
Depreciation	Nil	Interest Income	Nil
Other Expenses	Nil	Other Income	Nil
Excess of Income over Expenditure (Surplus)	Nil	Total	Nil

Receipts and Payments Account for the Year Ended 31st March, 2025

(Rs. In '00)

Receipts	Amount (₹)	Payments	Amount (₹)
Opening Balance (Bank / Cash)	Nil	Programme / Project Expenses	Nil
Donations / Grants Received	Nil	Administrative Expenses	Nil
Interest Received	Nil	Closing Balance (Bank / Cash)	Nil
Total	Nil	Total	Nil

As Per Our Certificate of even date

For Amit Desai & Co

Chartered Accountants

ICAI Firm's Registration No. 130710W

For and on behalf of the Board of
Raintree Foundation (India)Amit N. Desai
(Partner)
Membership No. 032926Abha Dandekar
Director
DIN: 07805499

Place: Mumbai

Date: 8th December, 2025

UDIN: 25032926BMIEKD8084