The Secretary to the Government of India
Ministry of Home Affairs
FCRA Division
New Delhi

Dear Sir,

We, Bansi S. Mehta & Co., Chartered Accountants have received the engagement letter dated January 14, 2025, from Narotam Sekhsaria Foundation ('the Foundation') requesting us to issue Certificate in connection with submission of Form FC-4 referred to in Rule 17(1) of Foreign Contribution (Regulation) Rules, 2011, as amended ('the Certificate').

We have audited the account of Narotam Sekhsaria Foundation ('the Foundation'), a company registered under Section 8 of the Companies Act, 2013, 1st Floor, Plot 241/242, Shree Nirmal Building, Near INOX, Nariman Point, Mumbai-400021 for the financial year ended March 31, 2026, and examined all relevant books and vouchers and certify that according to the audited accounts:

1. The brought forward foreign contribution at the beginning of the year was ₹ 93,54,613/- (Refer the Statement of Receipts and Payments enclosed herewith);

2. Foreign contribution of ₹ 76,28,874/- was received by the Foundation during the financial year ended March 31, 2026 (Refer the Statement of Receipts and Payments enclosed herewith);

3. Interest on foreign contribution of ₹ 1,90,539/- was received by the Foundation during the financial year ended March 31, 2026;

4. The balance of unutilised foreign contribution with the Foundation at the end of the financial year ended March 31, 2026, was ₹ 78,75,856/- (Refer the Balance Sheet enclosed herewith);

5. Certified that the Foundation 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 11 and 17 of the Foreign Contribution (Regulation) Rules, 2011, as amended.

6. The information furnished in this certificate and in the enclosed Balance Sheet and Statement of Receipts and Payments are correct as checked by us.

7. The Foundation has utilised the foreign contribution received for the purposes it is registered under Foreign Contribution (Regulation) Act, 2010.

8. We have examined all relevant books and records, and We hereby certify the following activities/project wise and location wise details of receipt and utilization of foreign contribution:-

BANSI S. MEHTA & CO. ★ MUMBAI ★ CHARTERED ACCOUNTANTS

Amounts in ₹

Sl. No.	Name of project/ activity	Address/ location	Previous balance on March 31, 2025		Receipt during the year		Utilised		Balance as on March 31, 2026	
			in cash	in kind	in cash	in kind	in cash	in kind	in cash	in kind
1	Conference on sexual and reproductive health and rights - Linkoping University, Sweden	1st Floor, Nirmal Building, Nariman Point, Mumbai 400021	643	-	-	-	-	-	643	-
2	Tobacco free work place policy, Mayo Foundation for Medical Education, USA	1st Floor, Nirmal Building, Nariman Point, Mumbai 400021	70,639	-	-	-	33,739	-	36,900	-
3	LifeFirst Swasth-Adapting and evaluating a brief advice tobacco intervention in high-reach, low resource settings in India, Dana Farber Cancer Institution Inc., USA.	1st Floor, Nirmal Building, Nariman Point, Mumbai 400021	89,52,452	-	38,52,749	-	85,60,003	-	42,45,198	-
4	Strengthening Tobacco Cessation through Primary Health Care in Maharashtra-Vital Strategies Inc., USA.	1st Floor, Nirmal Building, Nariman Point, Mumbai 400021	-	-	37,76,125	-	7,04,428	-	30,71,697	-
5	Interest received on balance with FCRA Savings Bank Accounts	-	3,30,879	-	1,90,539	-	-	-	5,21,418	-

I. This Certificate is issued in accordance with the terms of our service scope letter dated January 14, 2025 with the Foundation.

BANSI S. MEHTA & CO. ★ CHARTERED ACCOUNTANTS ★ MUMBAI

Management's Responsibility

II. Management is responsible for:

1. The preparation of the Receipts and Payments Account for the year ended March 31, 2026, Balance Sheet as at that date and accompanying schedules ('Statements') and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

2. Complying with all the relevant provisions of Foreign Contribution (Regulation) Act, 2010 ('the Act'), Foreign Contribution (Regulation) Rules, 2011 ('the Rules') (as amended) and other applicable regulations/ circulars issued by the Ministry of Home Affairs, Government of India ('the Government') from time to time.

3. The accuracy and completeness of the accompanying Statement.

Auditor's Responsibility

III. Pursuant to the requirements of the Act and the Regulations, as applicable to maintenance of books of accounts and the audit thereof, our responsibility is to express a reasonable assurance in the form of an opinion whether the information furnished in this Certificate, the enclosed Balance Sheet as at March 31, 2026 and the Statement of Receipts and Payments for the year then ended, which relate only to Foreign Contributions, is correct as checked by us.

IV. A reasonable assurance engagement includes performing procedures to obtain sufficient appropriate evidence on the reporting criteria, mentioned in paragraph III above. We have performed the following procedures in relation to the Certificate:

1. Obtained a draft of Statements of the Foundation as at/for the year ended March 31, 2026.

2. Verified the Registration Number and noted the purposes for which activities are permitted for the Foundation from the registration certificate issued by the Government dated September 22, 2025, and valid till September 22, 2030.

3. Verified the opening balance of Cash and Bank Balances as at April 1, 2025 from the signed Statements for the year ended March 31, 2025.

BANSI S. MEHTA & CO. ★ CHARTERED ACCOUNTANTS ★ MUMBAI

4. Checked receipts (including interest) during the year, being Foreign Contribution received from Foreign Source as defined under Section 2(1)(j) of the Act, as disclosed in the Statement of Receipts and Payments and Balance Sheet as of March 31, 2026, from the books of account, bank statements, foreign inward remittance certificates and agreements / vouchers / other records, as applicable.

5. Checked payments for projects, as disclosed in the Statement of Receipts and Payments for the year ended March 31, 2026, with supporting documents and records (including bank statements referred to in para 6 below) made available to us for examination and whether the same were towards the activities as mentioned in the registration certificate.

6. Traced the closing balance as of March 31, 2026, of the FCRA Savings Bank account 00000040018756572 maintained with State Bank of India, New Delhi Main Branch (Designated FCRA Account), 50100081914428 and 925010057701656 maintained with HDFC and Axis Bank, Nariman Point Branch (FCRA Utilisation Account) with the balance confirmation/bank statements as made available to us. Verified the closing balances of cash on hand in the Balance Sheet, with the books of account.

7. Performed necessary inquiries with management and obtained written representations in connection with our procedures.

V. We audited the financial statements of the Foundation as of, and for the financial year ended March 31, 2026, on which we issued an unmodified audit opinion vide our report dated July 6, 2026. Our audit of the financial statements of the Foundation was conducted in accordance with the Standards on Auditing, as specified under Section 143(10) of the Companies Act, 2013 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 from material misstatement.

VI. We conducted our examination for the Certificate in accordance with the Guidance Note on *'Reports or Certificates for Special Purposes (Revised 2016)'* issued by the Institute of Chartered Accountants of India (**'ICAI'**). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

VII. 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 the ICAI.

BANSI S. MEHTA & CO. ★ MUMBAI ★ CHARTERED ACCOUNTANTS

Restriction on use

VIII. This Certificate has been issued at the request of the Foundation, solely in connection with the purpose mentioned in the certificate and is not to be used or referred to for any other purpose or distributed to anyone other than submission to the Government. Accordingly, we do not accept or assume any liability or any duty of care or 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. This certificate is to be read with the enclosed annexure of even date.

For **BANSI S. MEHTA & CO.**
Chartered Accountants
Firm Registration No.100991W

BANSI S. MEHTA & CO. MUMBAI CHARTERED ACCOUNTANTS

PARESH H. CLERK
Partner
Membership No. 036148
UDIN : 26036148VOGKCV8983

PLACE : Mumbai
DATE : July 6,2026

NAROTAM SEKHSARIA FOUNDATION

Balance Sheet as at March 31, 2026 in respect of Foreign Contribution as defined in the Foreign Contribution (Regulation) Act, 2010

Amounts in ₹

Particulars	**Notes**	**As at March 31, 2026**	
		₹	**₹**
Funds and Liabilities	1		
Brought forward Foreign Contribution as at April 1, 2025		93,54,613	
Add - Foreign contribution received during the year		76,28,874	
- Interest received during the year on balance with Savings Bank Accounts		1,90,539	
Less- Funds utilized on activities and programmes			
- Funds utilized for programme expenses relating to activities - Revenue Expenses		77,70,472	
- Funds utilized for administration expenses relating to activities -Revenue Expenses		12,38,598	
- Funds utilized for administration expenses relating to activities and programme -Capital		-	
- LifeFirst Swasth-Advance for LifeFirst Software Development		2,89,100	
Balance unutilised Foreign Contribution			78,75,856
Property, Plant, Equipment and Intangibles Assets under Development acquired out of foreign contributions during the year	2		4,14,803
Total			**82,90,659**
Assets			
Property, Plant, Equipment and Intangibles Assets under Development	2		4,14,803
Balance of unutilised Foreign Contribution as at March 31, 2026			
- Cash on hand		233	
- Balance with State Bank of India - Designated FCRA Bank Account		54,221	
- Balance with HDFC Bank Limited - FCRA Utilisation Bank Account		47,33,634	
- Balance with Axis Bank Limited - FCRA Utilisation Bank Account		30,87,768	78,75,856
Total			**82,90,659**

NOTES TO THE ACCOUNTS **1-5**

The accompanying notes form an integral part of the financial statements.

As per our Certificate of even date attached

For **BANSI S. MEHTA & CO**
Chartered Accountants
Firm Registration No. 100991W

BANSI S. MEHTA & CO. MUMBAI CHARTERED ACCOUNTANTS

PARESH H. CLERK
Partner
Membership No.036148

Place : Mumbai
Date : July 6,2026

For and on behalf of the Board of Directors of
NAROTAM SEKHSARIA FOUNDATION

Nalini Sekhsaria

NAROTAM SEKHSARIA FOUNDATION MUMBAI

MANISH JOSHI
Director
DIN:10467586

NALINI N. SEKHSARIA
Director
DIN:00043905

Place : Mumbai
Date : July 6,2026

NAROTAM SEKHSARIA FOUNDATION

Statement of Receipts and Payments for the year ended March 31, 2026 in respect of Foreign Contribution as defined in the Foreign Contribution (Regulation) Act, 2010

Receipts	Notes	Amounts in ₹	Amounts in ₹	Payments	Notes	Amounts in ₹	Amounts in ₹
To Brought forward Foreign Contribution as at April 1, 2025				**By Activities and Programme Expenses**			
- Cash on hand		498		- LifeFirst Swasth-Adapting and evaluating a brief advice tobacco intervention in high- reach, low resource settings in India-Revenue Expenses	4	71,05,591	
- Balance with Bank (Designated FCRA account with State Bank of India, New Delhi)		64,92,554		- LifeFirst Swasth-Adapting and evaluating a brief advice tobacco intervention in high- reach, low resource settings in India- Capital Expenses	4	NIL	
- Balance with Bank (FCRA Utilisation Bank account with HDFC Bank Ltd, Mumbai)		28,61,561	93,54,613	- Tobacco free work place policy	4	33,739	
				-Strengthening Tobacco Cessation through Primary Health Care in Maharashtra	4	6,31,142	77,70,472
To Foreign Contribution received				- LifeFirst Swasth-Advance for LifeFirst Software Development			2,89,100
- Dana Farber Cancer Institute, Inc., USA			38,52,749				
- Vital Strategies Inc,USA			37,76,125	**By Administration Expenses**	5		12,38,598
To Interest received on balance with Savings Bank Accounts	3		1,90,539	**By Unutilised Foreign Contribution as at March 31, 2026**			
				- Cash on hand		233	
				- Balance with Bank (Designated FCRA account with State Bank of India, New Delhi)		54,221	
				- Balance with Bank (FCRA Utilisation Bank Account with HDFC Bank Ltd, Mumbai)		47,33,634	
				- Balance with Bank (FCRA Utilisation Bank Account with Axis Bank Ltd, Mumbai)		30,87,768	78,75,856
Total			**1,71,74,026**	**Total**			**1,71,74,026**

NOTES TO THE ACCOUNTS **1 - 5**

The accompanying notes form an integral part of the financial statements.

As per our Certificate of even date attached

For **BANSI S. MEHTA & CO**
Chartered Accountants
Firm Registration No. 100991W

PARESH H. CLERK
Partner
Membership No.036148

Place : Mumbai
Date : July 6,2026

For and on behalf of the Board of Directors of
NAROTAM SEKHSARIA FOUNDATION

MANISH JOSHI
Director
DIN:10467586

NALINI N. SEKHSARIA
Director
DIN:00043905

Place : Mumbai
Date : July 6,2026

NAROTAM SEKHSARIA FOUNDATION

Notes to Financial Stataments for the year ended March 31, 2026

1 Funds and Liabilities

Unutilised Foreign Contribution

Amounts in ₹

Name of the programme	Total Foreign Contribution			Utilization of Foreign Contribution					As at March 31, 2026
	Brought forward Foreign Contribution as at April 1, 2025	Foreign Contribution Received during the year	Total	Activities/ Projects	Purchase of Property, Plant Equipment	Administrative Expenses	Intangibles Assets under Development (LifeFirst Mobile Application)	Total	
Conference on sexual and reproductive healthand rights - Linkoping University, Sweden	643	NIL	643	NIL	NIL	NIL	NIL	NIL	643
Tobacco free work place policy, Mayo Foundation for Medical Education, USA	70,639	NIL	70,639	33,739	NIL	NIL	NIL	33,739	36,900
LifeFirst Swasth-Adapting and evaluating a brief advice tobacco intervention in high-reach, low resource settings in India, Dana Farber Cancer Institution Inc.,USA	89,52,452	38,52,749	1,28,05,201	71,05,591	NIL	11,65,312	2,89,100	85,60,003	42,45,198
Strengthening Tobacco Cessation through Primary Health Care in Maharashtra- Vital Strategies Inc,USA	NIL	37,76,125	37,76,125	6,31,142	NIL	73,286	NIL	7,04,428	30,71,697
Total	**90,23,734**	**76,28,874**	**1,66,52,608**	**77,70,472**	NIL	**12,38,598**	**2,89,100**	**92,98,170**	**73,54,438**
Add- Interest received on balance with FCRA Savings Bank Accounts	3,30,879	1,90,539	5,21,418	NIL	NIL	NIL	NIL	NIL	5,21,418
Total - Unutilised Foreign Contribution									**78,75,856**

2 Property, Plant , Equipment and Intangibles Assets under Development

Amounts in ₹

Particulars	Opening balance as at April 1, 2025	Additions during the year	Deletions during the year	Closing balance as at March 31, 2026
Property, Plant and Equipment				
Computers	1,25,703		-	1,25,703
Total (i)	**1,25,703**	-	-	**1,25,703**
Intangibles Assets under Development				
LifeFirst Mobile Application under Development	-	2,89,100	-	2,89,100
Total (ii)	-	2,89,100	-	2,89,100
Total (i+ii)	**1,25,703**	**2,89,100**	-	**4,14,803**

Note.2.1 Funds utilized for acquiring assets required for the program activities are treated as application of income in the respective financial

BANSI S. MEHTA & CO. CHARTERED ACCOUNTANTS MUMBAI

NAROTAM SEKHSARIA FOUNDATION MUMBAI

NAROTAM SEKHSARIA FOUNDATION

Notes to Financial Stataments for the year ended March 31, 2026

3 Interest received on balance with savings bank accounts		**Amounts in ₹**
- SBI,New Delhi- Designated FCRA Bank Account		69,791
- HDFC Bank,Nariman Point,Mumbai- FCRA Utilisation Bank Account		1,04,677
- Axis Bank,Nariman Point,Mumbai- FCRA Utilisation Bank Account		16,071
Total		**1,90,539**
4 Activities and Program expenses	**Amounts in ₹**	**Amounts in ₹**
(i) LifeFirst Swasth-Adapting and evaluating a brief advice tobacco intervention in high-reach, low resource settings in India		
Program Human Resource Cost		
- Program Staff Salaries	54,22,744	
- Fees paid to Professional Trainers	2,47,699	
- Fees paid to Technical Service providers	5,65,976	62,36,419
Program Travelling and Conveyance Expenses		10,782
Research Material expenses		2,477
Project Meeting & Training Expenses		31,038
Incentives paid to Project Participants		6,95,800
Expenses on Formative Research		1,27,290
Other expenses		1,785
Total LifeFirst Swasth Program expenses (A)		**71,05,591**
(ii) Strengthening Tobacco Cessation through Primary Health Care in Maharashtra		
Program Human Resource Cost		
- Program Staff Salaries	3,36,141	
- Fees paid to Professional/Consultants	2,00,239	5,36,380
Protocol Development – Translation Expenses		32,215
Master Trainer Pool Creation Expenses – State and District Levels		13,841
Programme Monitoring and Evaluation Expenses		33,194
Other Direct Operational Expenses – Program Activities		15,512
Total Program Expenses – Strengthening Tobacco Cessation through Primary Health Care in Maharashtra (B)		**6,31,142**
(iii) Tobacco free work place policy		
Posters Printing Expenses		26,550
Project Follow-up Travel Expenses		7,189
Total Program Expenses –Tobacco free work place policy (C)		**33,739**
Total Expenditure on Program Activities (A+B+C)		**77,70,472**

BANSI S. MEHTA & CO. MUMBAI CHARTERED ACCOUNTANTS

Narotam Sekhsaria

NAROTAM SEKHSARIA FOUNDATION MUMBAI

NAROTAM SEKHSARIA FOUNDATION

Notes to Financial Sataments for the year ended March 31, 2026

5 Administration Expenses

(i) LifeFirst Swasth-Adapting and evaluating a brief advice tobacco intervention in high-reach, low resource settings in India

	Amounts in ₹
Human Resource Cost	
- Staff Salaries	7,43,923
Bank charges	4,674
Electricity Charges	1,26,822
Office Expenses	2,89,809
Other Expenses	84
Total Administrative Expenses – LifeFirst Swasth Program (A)	**11,65,312**

(ii) Strengthening Tobacco Cessation through Primary Health Care in Maharashtra

	Amounts in ₹
Human Resource Cost	
- Staff Salaries	61,410
Bank charges	2,670
Electricity Charges	6,700
Other Expenses	2,506
Total Administrative Expenses – Strengthening Tobacco Cessation through Primary Health Care in Maharashtra- (B)	**73,286**

Total Program Administration Expenses (A+B)	**12,38,598**

For **BANSI S. MEHTA & CO**
Chartered Accountants
Firm Registration No. 100991W

BANSI S. MEHTA & CO. MUMBAI CHARTERED ACCOUNTANTS

PARESH H. CLERK
Partner
Membership No.036148

Place : Mumbai
Date : July 6,2026

For and on behalf of the Board of Directors of
NAROTAM SEKHSARIA FOUNDATION

MANISH JOSHI
Director
DIN:10467586

NALINI N.S EKSHSARIA
Director
DIN:00043905

NAROTAM SEKHSARIA FOUNDATION MUMBAI

Place : Mumbai
Date : July 6, 2026

NAROTAM SEKHSARIA FOUNDATION

Statement of Income and Expenditure for the year ended March 31, 2026 in respect of Foreign Contribution as defined in the Foreign Contribution (Regulation) Act, 2010

Expenditure	Amounts in ₹	Amounts in ₹	Income	Amounts in ₹	Amounts in ₹
To Programme Expenses			**By Foreign Contribution received during the year**		
- LifeFirst Swasth : Adapting and evaluating a brief advice tobacco intervention in high - reach, low resource settings in India- Revenue Expenses	71,05,591		- Dana Farber Cancer Institute, Inc.,USA	81,67,083	
- LifeFirst Swasth : Adapting and evaluating a brief advice tobacco intervention in high - reach, low resource settings in India- Capital Expenses	-		- Vital Strategies Inc,USA	6,87,672	88,54,755
-Tobacco free work place policy	33,739		By Interest received on balance with FCRA Savings Bank Accounts		1,90,539
- Strengthening Tobacco Cessation through Primary Health Care in Maharashtra	6,30,457	77,69,787			
			Deficit met from brought-forward FCRA grants.		33,741
To Administration Expenses		13,09,248			
Total		**90,79,035**	**Total**		**90,79,035**

For and on behalf of the Board of Directors of
NAROTAM SEKHSARIA FOUNDATION

MANISH JOSHI	**NALINI N. SEKHSARIA**
Director	Director
DIN:10467586	DIN:00043905

NAROTAM SEKHSARIA FOUNDATION MUMBAI

Place : Mumbai
Date : July 6,2026