Deloitte Haskins & Sells LLP

Chartered Accountants 7th Floor Building 10 Tower B DLF Cyber City Complex DLF City Phase II Gurugram-122 002 Haryana, India

Tel: +91 124 679 2000 Fax: +91 124 679 2012

CERTIFICATE

We have audited the financial statements, consisting the Balance sheet as at March 31, 2021, the Income and Expenditure account, the Receipts and Payments account and related schedule of **Population Foundation of India ("the Foundation")**, **B-28**, **Qutub Institutional Area, Tara Crescent, New Delhi -110016** for the year ended 31st March, 2021 and examined all relevant books and vouchers and certify that according to the audited account and based on our comments provided in the attached notes:

- (i) the brought forward foreign contribution at the beginning of the financial year was **Rs. 207,736,576**;
- (ii) foreign contribution of **Rs. 214,746,027** and no donation in kind was received by the Foundation during the financial year **2020-2021**;
- (iii) interest and other income derived from foreign contribution of **Rs. 8,774,558** was received by the Foundation during the year **2020-2021**;
- (iv) the balance of unutilised foreign contribution with the Foundation at the end of the financial year **2020-2021** was **Rs. 224,513,446**;
- (v) 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 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) Based on such checks and tests considered and performed by us, the information furnished in the certificate and in the enclosed Balance Sheet and Statement of Receipt and Payments appears to be correct in all material respects.
- (vii) The Foundation has utilized the foreign contribution received for the purpose(s) it is registered under Foreign Contribution (Regulation) Act, 2010.

For DELOITTE HASKINS & SELLS LLP

Chartered Accountants

(Firm's Registration No: 117366W/ W-100018)

Chartered

Accountants

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Rajesh Kumar Agarwal

(Partner) (Membership No: 105546)

(UDIN: 21105546AAAAGO3974)

'Place: New Delhi

Deloitte Haskins & Sells LLP

Notes to Certificate:

1. This certificate is issued in accordance with the terms of our engagement letter dated March 20, 2021.

Management's Responsibility

- 2. The preparation of the accompanying financial statements and FORM FC-4 is the responsibility of the Management of the Foundation. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Form, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
- 3. The Management of the Foundation is also responsible for compliance of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/ orders issued there under from time to time.

Auditor's Responsibility

- 4. We have examined the books of account and other relevant records and documents maintained by the Foundation as a part of our audit as at and for the year ended March 31, 2021 for the purpose of providing reasonable assurance on the particulars mentioned in the certificate.
- 5. We have conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India (ICAI) and Standards on Auditing issued by ICAI. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by 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.

Restriction on Use

7. The certificate has been provided by Deloitte Haskins & Sells LLP at the request of the Foundation and prepared for the purpose of submission to the Ministry of Home Affairs on a confidential basis. This certificate is not intended for general circulation or publication and is not to be reproduced or used for any purpose, other than for the purpose stated above. 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.

Chartered Accountants

For DELOITTE HASKINS & SELLS LLP

Chartered Accountants

(Firm's Registration No: 117366W) W-100018)

Rajesh Kumar Agarwal (Partner)

(Membership No: 105546) (UDIN: 21105546AAAAGO3974)

Place: New Delhi

Balance Sheet as at March 31, 2021

(Financial Statements under Foreign Contribution (Regulation) Act, 2010)

Particulars	Schedule	As at March 31, 2021 Rs.		
SOURCES OF FUNDS				
DEFERRED GRANT	1	4,820,056		
LIABILITIES AND PROVISIONS				
Restricted project fund	3	230,208,212		
Current liabilities	2	2,112,750		
		237,141,018		
APPLICATION OF FUNDS				
FIXED ASSETS				
Net block	4	4,820,056		
CURRENT ASSETS, LOANS AND ADVANC	CES			
Cash and bank balances	5	224,513,446		
Loans and advances	6	7,807,516		
		237,141,018		
Significant accounting policies and notes to the accounts	11			

The schedules referred to above form an integral part of the accounts

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In terms of our report attached

For Deloitte Haskins & Sells LLP

Chartered Accountants

Rajesh Kumar Agarwal

Partner

Place: New Delhi

Date: September 29, 2021

For Population Foundation of India

Raam Kumar

Poonam Muttreja

Chief Financial Officer Executive Director

Place: New Delhi

Income and Expenditure Account for the year ended March 31, 2021 (Financial Statements under Foreign Contribution (Regulation) Act, 2010)

Particulars	Schedule	For the year ended March 31, 2021 Rs.
INCOME		
Grant income	7	196,934,032
		196,934,032
EXPENDITURE		
Health and family planning expense	8	117,411,629
Behaviour change communication expense	9	56,568,611
Community action for health expense	10	22,953,792
		196,934,032

Excess of Income over Expenditure

Significant accounting policies and notes to the accounts

11

The schedules referred to above form an integral part of the accounts

In terms of our report attached

For Deloitte Haskins & Sells LLP

Chartered Accountants

Rajesh Kuman Agarwal

Partner

Place: New Delhi

Date : September 29, 2021 For Population Foundation of India

Raam Kumar

Poonam Muttreja

Pooram Mattign

Chief Financial Officer Executive Director

Place: New Delhi

(Financial Statements under Foreign Contribution (Regulation) Act, 2010) Schedules forming part of the accounts

Particulars	As at March 31, 2021 Rs.
Schedule 1: Deferred grant	
Opening balance	4,340,269
Add: Purchase of assets out of donor funds (Refer schedule 4)	2,337,212
Less: Assets written off out of above	7,491
Less: Depreciation on assets	1,849,934
Closing balance	4,820,056
Schedule 2: Current liabilities	
Other liabilities	2,112,750
	2,112,750



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(Financial Statements under Foreign Contribution (Regulation) Act, 2010)

Schedules forming part of the accounts

Schedule 3: Restricted project fund

S.No.	Source of Fund	Balance as at April 1, 2020 Payable/(Receivable) (Refer Note 1)	Receipts during the year	Interest and other income during the year	Transferred to Income and Expenditure Account	Balance as at March 31, 2021 Payable/ (Receivable) (Refer Note 1)
		(A)	(B)	(C)	(D)	(E=A+B+C-D)
1	Dill and Malinda Catas Farm dation Familian land in the 11 M is M. I. Dill W. G. Lit	Rs.	Rs.	Rs.	Rs.	Rs.
1	Bill and Melinda Gates Foundation - Family planning serial - Main Kuch Bhi Kar Sakti Hoon	25,695,692	-	503,671	26,199,363	-
2	Children's Investment Fund Foundation - Expanding the quality of and access to adolescent reproductive health services	18,820,801	14,940,000	902,982	17,904,458	16,759,325
3	Children's Investment Fund Foundation - Youth-led action for sex education	40,831,245	52,155,000	2,132,727	32,856,393	62,262,579
4	Children's Investment Fund Foundation - Matrix of change - adolescents	(645,218)	3,075,264	-	2,430,046	-
5	The David & Lucile Packard Foundation - Community based monitoring of health services	17,948,956	-	377,386	18,326,342	-
6	Bill and Melinda Gates Foundation - Realising commitment to family planning II	57,097,366	_	2,073,253	23,237,233	35,933,386
7	The David & Lucile Packard Foundation - Strengthening the governance and operations of ARC coalition	6,062,004	-	216,776	2,594,840	3,683,940
8	Children's Investment Fund Foundation - Investing in health and well being of adolescents	36,793,323	10,458,000	1,343,276	36,244,945	12,349,654
9	Bill and Melinda Gates Foundation - Entertainment education initiative MKBKSH II	3,102,649	-	50,644	3,153,293	-
10	International Foundation for Research and Education - Enhancement of AI component in SnehAI to improve user experience and personalisation for MKBKSH	(2,085,159)	2,800,000	-	714,841	-
11	Facebook India Online Services Private Limited - Coronavirus content repository	-	26,500,000	_	26,500,000	_
12	The David & Lucile Packard Foundation - General Support	-	55,161,397	625,514	4,627,450	51,159,461
13	Children's Investment Fund Foundation - Expanding CSE in India		47,970,000	529,692	2,143,714	46,355,978
14	Children's Investment Fund Foundation - Girls education stories of courage	-	1,686,366	-	1,114	1,685,252
15	Population Foundation of India- Restricted funds	-	-	18,637	-,**1	18,637
	TOTAL	203,621,659	214,746,027	8,774,558	196,934,032	230,208,212

Note 1	
TYOLG	٠.

Represents liability on account of restricted project funds Represents receivable from donors for projects (Refer Schedule 6) As at
April 1, 2020
206,352,036
(2,730,377)
203,621,659

As at March 31, 2021 230,208,212

230,208,212





(Financial Statements under Foreign Contribution (Regulation) Act, 2010)

Schedules forming part of the accounts

Schedule 4: Fixed assets

		GROSS BLOCK (AT COST)			DEPRECIATION				NET BLOCK	
S.No.	PARTICULARS			Sale /				Adjustment	*	
		As at	Additions	written off	As at	Upto		on sale/ write	Upto	As at
		April 1, 2020		WIIII OII	March 31, 2021	March 31, 2020	For the Year	off	March 31, 2021	March 31, 2021
	Donor funded*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Office equipment	8,454,599	1,242,205	10,500	9,686,304	5,123,717	685,601	8,064	5,801,254	3,885,050
2	Computers/printers	4,346,088	1,066,097	197,445	5,214,740	3,498,334	1,145,278	192,390	4,451,222	763,518
3	Furnitures & fixture	199,549	28,910	-	228,459	37,916	19,055	-	56,971	171,488
	Total	13,000,236	2,337,212	207,945	15,129,503	8,659,967	1,849,934	200,454	10,309,447	4,820,056

^{*} Depreciation on fixed assets, funded by donors has been adjusted against Deferred Grant created for the same. (Refer schedule 1)



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(Financial Statements under Foreign Contribution (Regulation) Act, 2010) Schedules forming part of the accounts

Particulars	As at March 31, 2021 Rs.
Schedule 5: Cash and Bank balances	
Cash on hand	-
Balances with scheduled banks	
- in saving accounts	224,513,446
	224,513,446
Schedule 6: Loans and advances	
Advances recoverable in cash or in kind or for value to be received	20,224
Advances to subgrantees	7,787,292
	7,807,516





(Financial Statements under Foreign Contribution (Regulation) Act, 2010)

Schedules forming part of the accounts

Particulars	For the year ended March 31, 2021 Rs.
Schedule 7: Grant income	
(Refer schedule 3)	
Grant from FCRA agencies	196,934,032 196,934,032
Schedule 8: Health and family planning expense (Refer Schedule 11-Note 2 (ix))	
Expanding the quality of and access to adolescent reproductive services- Children's Investment Fund Foundation	17,904,458
Youth-led Action for Sex Education - Children's Investment Fund Foundation	32,856,393
Matrix of change - Children's Investment Fund Foundation	2,430,046
Realising commitment to family planning II- Bill and Melinda Gates Foundation	23,237,233
Strengthening the governance and operations of ARC coalition - The David & Lucile Packard Foundation	2,594,840
Investing in health and well being of adolescents - Children's Investment Fund Foundation	36,244,945
Expanding CSE in India - Children's Investment Fund Foundation	2,143,714
	117,411,629
Schedule 9: Behaviour change communication expense (Refer Schedule 11-Note 2 (ix))	
Entertainment education initiative MKBKSH - Bill and Melinda Gates Foundation	26,199,363
Entertainment education initiative MKBKSH II - Bill and Melinda Gates Foundation	3,153,293
Enhancement of AI component in SnehAI to improve user experience and personalisation for MKBKSH - International Foundation for Research and Education	714,841
Coronavirus content repository - Facebook India Online Services Private Limited	26,500,000
Girls education stories of courage - Children's Investment Fund Foundation	1,114
	56,568,611
Schedule 10: Community action for health expense (Refer Schedule 11-Note 2 (ix))	
Community based monitoring systems - The David & Lucile Packard Foundation	18,326,342
General Support - The David & Lucile Packard Foundation	4,627,450
	22,953,792



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Population Foundation of India

(Financial Statements under Foreign Contribution (Regulation) Act, 2010)

<u>Schedule 11: Statement of significant accounting policies and notes to the accounts Background</u>

- (a) Population Foundation of India (PFI) is a non-government organization established in 1970 as a Society under the Societies Registration Act, 1860 by a group of socially committed industrialists led by Mr J.R.D. Tata and Dr Bharat Ram. PFI is at the forefront of policy advocacy and research on population issues in the country. PFI promotes and advocates for effective formulation and implementation of gender-sensitive population, health and development policies, strategies and programs.
 - (b) PFI has the following significant registrations under various Acts, which are given below:
 - Permanent Account Number (PAN) AAATP0002F
 - Under Section 12A of Income-tax Act, 1961 bearing registration number DLI (C) (I-1877)
 - Under Section 10(23C) of Income-tax Act, 1961 vide letter dated October 15, 2008. PFI has renewed its exemption and received provisional extension till Ass. Year 2026-27.
 - Under Section 80 (G) of Income-tax Act, 1961 vide letter dated February 19, 2008. PFI has renewed its exemption and received provisional extension till Ass. Year 2026-27.
 - Goods and Service Tax Registration No. 07AAATP0002F1ZA.
 - Provident Fund Registration No. DS/NHP/0003219/000
 - Employees State Insurance Corporation Registration No. 20001251200000999
 - Under Foreign Contribution (Regulation) Act, 1976 bearing registration No. 231650340. PFI has renewed the registration under the Foreign Contribution (Regulation) Act, 2010 / Foreign Contribution (Registration) Rules, 2011, for carrying out activities of social nature for a period of five years with effect from November 1, 2016 to October 31, 2021. PFI has applied for renewal of registration within the time limit allowed.

2. Significant accounting policies:

i) Accounting convention:

The financial statements have been prepared under the historical cost convention on accrual basis of accounting in accordance with the generally accepted accounting principles in India (Indian GAAP) and applicable accounting standards issued by the Institute of Chartered Accountants of India, unless otherwise stated.

The accounting policies have been consistently applied by PFI and are consistent with those used in the previous years.

ii) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires PFI to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of contingent liabilities at the date of financial statements and the reported amount of revenues and expenses during the period reported. Actual results could differ from those estimates. Any revisions to accounting estimates is recognized prospectively in current and future periods.



iii) Fixed assets and depreciation:

(a) Fixed assets are stated at cost less accumulated depreciation.

Cost of acquisition/construction includes freight, duties, taxes and other incidental expenses incurred until installation/commissioning of the asset concerned.

Fixed Assets purchased specifically from Project/Program grants implemented by PFI/sub-grantees are charged to respective projects /programs in the year of purchase. Further, in order to keep quantitative and financial control over such assets, respective fixed assets account is debited with an equal credit to Deferred Grant in the Balance Sheet. Depreciation on such assets as per rates indicated in (b) below are reduced from respective fixed assets account and Deferred Grant account.

(b) Fixed assets are depreciated on the written down value method at the following rates of depreciation:

Building	5%
Motor vehicles	15%
Furniture and fixtures	10%
Equipment	15%
Computers/Printers	60%
Temporary Wooden Partitions/Structures	100%

- (c) Leasehold land is amortized over the life of the lease.
- (d) Depreciation on additions are charged for the full year irrespective of the date of acquisition and no depreciation is charged on assets sold/discarded during the year.
- (e) Assets costing less than Rs. 5,000 each are charged off to the Income and Expenditure Account in the year of purchase.

iv) Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to PFI and the revenue can be reliably measured.

Grant income

Financial assistance provided by the donors and funding agencies is recognized in the year it is received or when the entitlement for the grant is established. The grants and assistance received are recognized as revenue when all of the following conditions have been satisfied: -

- (i) PFI obtains control of the grant or the right to receive the grant;
- (ii) it is probable that the contribution will flow to PFI; and
- (iii) the amount of the grant can be reliably measured.

Accompany 6



The revenue from grant income is recognized over the periods necessary to match with related costs and only when there is reasonable assurance that the conditions attached to them will be complied with and the grants will be received.

Interest on grant funds is credited to the restricted project fund, based on the rate implicit in the transaction.

v) Grant expenses:

Grant expenses comprise of: -

- a. Projects carried out by PFI out of donor funds;
- b. Projects carried out by other organizations out of donor funds as sub grantee.

Expenses carried out by PFI out of donor funds are booked on accrual basis. In respect of expenditure incurred by grantees on projects funded by PFI out of grant funds, they are accounted for based on the Quarterly Expenditure Reports and finally settled on the basis of Utilisation Certificates issued by independent firms of Chartered Accountants or by the Management.

Recovery of overheads from funded projects is made as per duly approved "Overhead Policy" of PFI and accordingly reflected in the financial statements.

vi) Foreign currency transactions:

Transactions in foreign currency and non-monetary assets are accounted for at the exchange rate prevailing on the date of the transaction. All monetary items denominated in foreign currency are converted at the year-end exchange rate.

The exchange differences arising on such conversion and on settlement of the transactions are dealt with in the Income and Expenditure Account.

vii) Taxes on income

PFI prepares the computation of taxable income and application of income under the Income-tax Act 1961 as per Income and Expenditure Account (on accrual basis). Since there is no business activity carried out by PFI and all expenses are towards the objects of PFI / are for projects for which grant is received from government and non-government agencies and exempted under Section 10 (23C) of Income-tax Act, accordingly provisions for income-tax is not required to be recorded by PFI.

viii) Contingent liabilities and provisions

PFI makes a provision when there is a present obligation as a result of a past event where the outflow of economic resources is probable and a reliable estimate of the amount of the obligation can be made.

A disclosure is made for a contingent liability when there is a:



- a) Possible obligation, the existence of which will be confirmed by the occurrence / non-occurrence of one or more uncertain events, not fully with-in the control of PFI.
- b) Present obligation, where it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligations, or
- c) Present obligation, where a reliable estimate cannot be made.

Where there is a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

As on March 31, 2021, PFI does not have any pending litigation.

Project expenses includes expenses allocated between projects on suitable basis (Also refer note (x) below). Nature wise summary of expenses shown under schedule 8, 9 and 10 is given below: -

Summary of Expense - Schedule 8, 9 & 10	Amount (Rs.)
Salary and staff welfare	74,536,986
Consultancy and professional fee	15,982,588
Program promotion	18,632,765
Program development	32,796,620
Office running	7,447,698
Meeting and consultation	446,450
Printing and stationary	645,127
Travel	2,099,981
Communication	880,787
Production	14,919,015
Research and evaluation	9,642,537
Sub-grant	16,145,852
Purchase of fixed assets	2,337,212
Others	420,414
Total	196,934,032

- x) (a) During the year a sum of Rs. 84,442,781 has been charged to the Projects funded by International and other agencies as salaries and overheads, including employee costs, on a basis considered reasonable by the management.
 - (b) Administrative expenses of Rs. 44,647,012 have been paid as provided in Rule 5, The Foreign Contribution (Regulation) Rules, 2011.

For Population Foundation of India

Raam Kumar Chief Financial Officer **Poonam Muttreja** Executive Director

Place: New Delhi



POPULATION FOUNDATION OF INDIA Recipts and payments account for the year ended March 31, 2021 (Financial Statements under Foreign Contribution (Regulation) Act, 2010) RECEIPTS PAYMENTS Interest Program Administrative Fixed Assets Grant income Total Total income expenses expenses * purchased Opening balance as at April 1, 2020 - with Yes Bank Ltd, New Delhi 169,670,438 - with Kotak Mahindra Bank Ltd, New Delhi** 38,066,138 Grants received Project payments Bill and Melinda Gates Foundation - Family planning serial - Main Kuch Bhi Kar Bill and Melinda Gates Foundation - Family planning serial - Main Kuch Bhi Kar 503,671 503,671 22.362.400 4.062.571 793 240 27,218,211 Children's Investment Fund Foundation - Expanding the quality of and access to Children's Investment Fund Foundation - Expanding the quality of and access to 14,940,000 902,982 15,842,982 13,006,876 5,717,873 18,724,749 adolescent reproductive health services adolescent reproductive health services Children's Investment Fund Foundation - Youth-led action for sex education Children's Investment Fund Foundation - Youth-led action for sex education 52.155.000 2,132,727 54.287.727 29,385,314 7.343.969 36,729,283 Children's Investment Fund Foundation - Matrix of change - adolescents 3,075,264 3,075,264 Children's Investment Fund Foundation - Matrix of change - adolescents 2,378,228 697,036 3,075,264 The David & Lucile Packard Foundation - Community based monitoring of health The David & Lucile Packard Foundation - Community based monitoring of health 377,386 377,386 12,179,244 services 5,570,872 44,622 17,794,738 Bill and Melinda Gates Foundation - Realising commitment to family planning II Bill and Melinda Gates Foundation - Realising commitment to family planning II 2.073.253 2.073.253 15,413,647 7,523,199 173,721 23,110,567 The David & Lucile Packard Foundation - Strengthening the governance and The David & Lucile Packard Foundation - Strengthening the governance and 216,776 216,776 2,166,160 353,526 2,519,686 operations of ARC coalition operations of ARC coalition Children's Investment Fund Foundation - Investing in health and well being of Children's Investment Fund Foundation - Investing in health and well being of 10.458.000 1,343,276 11,801,276 30,110,658 7.250.050 1.325.629 38,686,337 adolescents adolescents Bill and Melinda Gates Foundation - Entertainment education initiative Bill and Melinda Gates Foundation - Entertainment education initiative MKBKSH 50,644 50,644 3,583,568 19,760 3,603,328 International Foundation for Research and Education - Enhancement of AI International Foundation for Research and Education - Enhancement of AI component in SnehAI to improve user experience and personalisation for 2,800,000 2,800,000 component in SnehAI to improve user experience and personalisation for 2.709.333 99.240 2,808,573 MKBKSH Facebook India Online Services Private Limited - Coronavirus content repository Facebook India Online Services Private Limited - Coronavirus content repository 26,500,000 26.500.000 21,691,134 4,808,866 26,500,000 The David & Lucile Packard Foundation - General Support 55.161.397 625.514 55,786,911 The David & Lucile Packard Foundation - General Support 3.219.418 606.990 3 826 408 Children's Investment Fund Foundation - Expanding CSE in India 47.970.000 529,692 48,499,692 | Children's Investment Fund Foundation - Expanding CSE in India 1,553,511 591,946 2,145,457 Children's Investment Fund Foundation - Girls education stories of courage 1,686,366 1,686,366 Children's Investment Fund Foundation - Girls education stories of courage 1,114 1,114 Population Foundation of India- Restricted funds 18,637 Total grants received 214,746,027 8,774,558 Total project payments 159,759,491 44,647,012 2,337,212 Closing balance as at March 31, 2021 - with Kotak Mahindra Bank Ltd, New Delhi 224,513,446 - with State Bank of India, New Delhi 431,257,161 431,257,161

Chartered Accountants

In terms of our report attached

For Delotte Haskins & Sells LLP

hartered Accountants

Rajesh Ku

Place : New Delhi
Date : September 29, 2021

For Population Foundation of India

Raam Kumar Chief Financial Officer

Place : New Delhi Date : September 29, 2021 Poonam Muttreja Executive Director

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^{*} Administrative expenses have been computed as provided in Rule 5, The Foreign Contribution (Regulation) Rules, 2011.