

INTERNATIONAL JUSTICE MISSION INDIA

Balance Sheet as at 31st March, 2017

| | Notes | as at 31st March, 2017 Amount in ` | as at 31st March, 2016 Amount in ` |
|---|-------|---------------------------------------|---------------------------------------|
| <u>EQUITY AND LIABILITIES</u> | | | |
| Shareholders' Funds | | | |
| Share Capital | 2 | 100,000.00 | 100,000.00 |
| Reserves & Surplus | | - | - |
| <u>Share application money pending allotment</u> | | | |
| Current Liabilities | | | |
| Short Term Borrowings | | - | - |
| Trade Payables | | - | - |
| Other Current Liabilities | 3 | 1,135,098.99 | 3,682,648.82 |
| Short Term Provisions | | - | - |
| TOTAL | | 1,235,098.99 | 3,782,648.82 |
| ASSETS | | | |
| Non- current assets | | | |
| Fixed Assets | | | |
| Tangible Assets | | - | - |
| Intangible Assets | | - | - |
| Current Assets | | | |
| Cash and Cash Equivalents | 4 | 1,235,098.99 | 3,782,648.82 |
| Short term loans and advances | | - | - |
| TOTAL | | 1,235,098.99 | 3,782,648.82 |

Significant Accounting Policies and notes 1 to 11
The notes attach form an integral part of Financial Statements

As per our Report of even date attached

for Mahesh Kumar & Company
Chartered Accountants



CA Mahesh Kumar
Prop.
M No 088236

For and on behalf of the Board

Director

Director

Place: New Delhi
Dated: 09.08.2017

INTERNATIONAL JUSTICE MISSION INDIA
Statement of Profit and Loss for the year ended 31st March, 2017

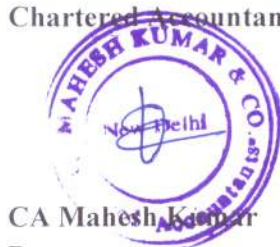
| | Notes | for the year ended 31st March, 2017 Amount in ` | for the year ended 31st March, 2016 Amount in ` |
|--|-------|---|---|
| INCOME | | | |
| Revenue From operations | 5 | 3,157,549.83 | 2,178,349.18 |
| Other Income | | - | - |
| Total Revenue | | 3,157,549.83 | 2,178,349.18 |
| EXPENDITURE | | | |
| Employee benefits expenses | | - | - |
| Finance cost | 6 | 460.00 | 17.18 |
| Depreciation and amortization expenses | | - | - |
| Other Expenses | 7 | 3,157,089.83 | 2,178,332.00 |
| Total Expenses | | 3,157,549.83 | 2,178,349.18 |
| Profit before tax | | - | - |
| Tax Expenses: | | | |
| - Current Tax | | - | - |
| - Deferred Tax | | - | - |
| Profit (Loss) after tax for the period | | - | - |
| Earnings per equity share of face value of ` 10 each Basic & Diluted EPS (in `) | | - | - |

Significant Accounting Policies and notes 1 to 11
The notes attach form an integral part of Financial Statements

As per our Report of even date attached

for Mahesh Kumar & Company
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CA Mahesh Kumar
Prop
M No 088236

Director

Director

Place: New Delhi
Dated: 09.08.2017

INTERNATIONAL JUSTICE MISSION INDIA

Notes forming part of the financial statement for the year ended **31 March 2017**.

NOTE: 1. Significant accounting policies

a. Nature of Operations

International Justice Mission India (“Company”) was incorporated on 4th April, 2011 and has the license to operate under section 25 of the The Companies Act 1956 (“the Act”). The company is registered under section 12A of the Income Tax Act, 1961 as a charitable institution vide letter number CIT (E)/DEL –IR24211-30012015/4246 dated 30th January 2015

b. Recognition of Income :

The Company follows the mercantile system of accounting and recognizes income and expenditure on accrual basis. Revenue from General Purpose donations is recognized on the date on which the donation is received by the company

c. Grants / Donations/ Designated Funds

Grants/ Donations/ Fund received for a particular project are recognized in the Income & Expenditure Account over the period necessary to match them with related costs, which they are intended to compensate. The unutilized Grants/ Donations/ Funds are reflected as a part of Unutilized Grants.

d. The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Act. Accordingly the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

e. Accounting Convention:

The financial statements have been prepared to comply with the mandatory “The Companies Accounting Standards Rules, 2006” and the relevant provisions of the Act. The financial statements have been prepared under the historical cost convention on accrual basis. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year.

f. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingents liability on the date of the financial statements and the results of operations during the reporting periods. Although these estimates are based upon management’s best knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognized in the current and future periods.



g. Fixed assets

Fixed assets are stated at cost (gross block) less accumulated depreciation. Cost of acquisition is inclusive of freight, duties, taxes and other directly attributable expenses incurred to bring the assets to their working condition for intended use.

Assets purchased out of specific purpose grants are charged to the respective fund and capitalized at the end of year.

h. Depreciation

Depreciation on fixed assets is provided on written down value method at the rates and in the manner specified in Schedule XIV to the Companies Act 1956. The rates are indicative of the expected useful life of the assets.

i. Foreign currency transactions

Transactions in foreign exchange have been recorded at the exchange rate prevailing on the date of transaction.

j. Contingent liabilities and provisions

The Company 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 obligation can be made. A disclosure is made for possible or present obligations that may be probably will not require outflow of resources or where a reliable estimate cannot be made, as a contingent liability in the financial statements.

Based on the information available with the Company, there are no dues outstanding to micro and small enterprises who have registered themselves under the Micro Small Medium Enterprise Development Act, 2006 (MSMED Act, 2006) as at March 31, 2017. Further, no interest during the year has been paid or payable under the terms of the MSMED Act, 2006.



Esther Dand

Devi Saha

INTERNATIONAL JUSTICE MISSION INDIA
Notes on Financial Statements for the year ended 31st March, 2017

| | as at 31st March, 2017 | as at 31st March, 2016 |
|--|---------------------------|---------------------------|
| | Amount in ` | Amount in ` |
| NOTE : 2 SHARE CAPITAL | | |
| Authorised Share Capital (1000000 Equity Share of Rs. 10 each) | 10,000,000.00 | 10,000,000.00 |
| Issued, Subscribed and Paid up Share Capital (10,000 Equity Share of Rs. 10 each) (Fully Paid up) | 100,000.00 | 100,000.00 |
| TOTAL | 100,000.00 | 100,000.00 |

2.1 The reconciliation of number of equity shares outstanding is set out below :

Particulars

| | | |
|--|-----------|-----------|
| Equity shares at the beginning of the year | 10,000 | 10,000 |
| Add: Shares issued during the year. | - | - |
| Less: Shares redeemed during the year | - | - |
| Equity shares at the end of the year | 10,000.00 | 10,000.00 |

2.2 Terms/Rights attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs. 10 per share. All these Shares have same rights & preferences with respect to payment of dividend, repayment of capital and voting.

2.3 The details of Shareholders holding more than 5% shares :

| Sl. No. | Name of the | | 2016-17 | 2015-16 |
|---------|---------------------|--------|---------|---------|
| 1 | Alice Suganya Elvis | No | 5,000 | 5,000 |
| | | % held | 50.00% | 50.00% |
| 2 | Ananya Basu | No | - | 5,000 |
| | | % held | - | 50.00% |
| 3 | Esther Daniel | No | 5,000 | - |
| | | % held | 50.00% | - |

NOTE : 3 OTHER CURRENT LIABILITIES

Unutilized Grants (FCRA)

| | | | |
|---------------------------------------|--------------|--------------|--------------|
| Opening Balance | 3,682,648.82 | - | |
| Add:- Grants received during the year | - | 5,860,998.00 | |
| Less:- Grants utilized | 3,127,549.83 | 555,098.99 | 2,178,349.18 |
| | | 555,098.99 | 3,682,648.82 |

Unutilized Grants (Non FCRA)

| | | | |
|---------------------------------------|---|------------|---|
| Opening Balance | - | - | |
| Add:- Grants received during the year | - | 610,000.00 | |
| Less:- Grants utilized | - | 30,000.00 | - |
| | | 580,000.00 | - |



Esther Daniel

Ahish Kumar

NOTE : 4 CASH AND CASH EQUIVALENTS

| | | |
|-------------------------------|---------------------|---------------------|
| Cash (Non FCRA) | 100,000.00 | 100,000.00 |
| HDFC Bank (4832450 Non FCRA)) | 580,000.00 | - |
| HDFC Bank(4880501 FCRA) | 555,098.99 | 3,682,648.82 |
| TOTAL | 1,235,098.99 | 3,782,648.82 |

NOTE : 5 REVENUE FROM OPERATIONS

| | | |
|-----------------|---------------------|---------------------|
| Grants utilized | 3,157,549.83 | 2,178,349.18 |
| TOTAL | 3,157,549.83 | 2,178,349.18 |

NOTE : 6 FINANCE COSTS

| | | |
|--------------|---------------|--------------|
| Bank charges | 460.00 | 17.18 |
| TOTAL | 460.00 | 17.18 |

NOTE : 7 OTHER EXPENSES

| | | |
|---------------------------|---------------------|---------------------|
| Travel Domestic | 128,061.00 | 452,485.00 |
| Training & Educatuion | 1,225,199.83 | 1,158,381.25 |
| Rent | 1,105,913.00 | - |
| Office Expense | 33,385.00 | 61,467.75 |
| Printing and stationery | 400.00 | - |
| Victim Aftercare Expenses | 477,476.00 | 500,652.00 |
| Postage and shipping | 12,905.00 | - |
| Professional charges | 143,750.00 | - |
| Contract services other | 30,000.00 | - |
| Other expenses | - | 5,346.00 |
| TOTAL | 3,157,089.83 | 2,178,332.00 |



Esther David

Delhi Singh

INTERNATIONAL JUSTICE MISSION INDIA
Notes on Financial Statements for the year ended 31st March, 2017

| | | |
|---|---------|--------------|
| <u>Note: 8 Foreign Exchange Transactions</u> | 2016-17 | 2015-16 |
| <u>Earning in foreign</u> | Nil | 5,860,998.00 |
| <u>Expenditure/ payment in foreign currency</u> | Nil | Nil |

Note: 9 Related party disclosures as per Accounting Standard-18 (AS-18)

- i) Enterprises over which major shareholders, key managerial personnel and their relatives have control or significant
ii) Key managerial personnel and their relatives:

Detail of transactions carried out with the related parties :

| Nature of transaction | Particulars | With Entt As per i) | With persons as per ii) | Balance as at 31.03.2016 |
|-----------------------|-------------|------------------------|----------------------------|-----------------------------|
| - | - | Nil | Nil | Nil |

Note: 10 The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 1956. Accordingly, the company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.”

Note: 11 Previous Year Figure

Previous period figures have been regrouped & re-arranged wherever considered necessary to make them comparable with those of the current year.

As per our Report of even date attached

for Mahesh Kumar & Company
Chartered Accountants

CA Mahesh Kumar
Prop.
M No 088236



For and on behalf of the Board

Director Director

Place: New Delhi
Dated: 09.08.2017

NAME OF ASSESSEE : INTERNATIONAL JUSTICE MISSION INDIA
 CIN NO : U85300DL2011NPL216904
 STATUS : U/S 25 COMPANY
 ASSESSMENT YEAR : 2017-18
 PREVIOUS YEAR ENDING ON : 31ST MARCH 2017
 PAN NO. : AADC15317E
 D.O.I : 04/04/2011

STATEMENT OF ASSESSABLE INCOME

| | | |
|---|---------------------|-------------------|
| Receipt during the year | | 610,000 |
| LESS: Income Applied during the year for Charitable purpose | | |
| Income applied as per Income & Expenditure A/c | 3,157,550 | |
| Less: Accumulation U/S11(2) A.Y 16-17 | <u>2,803,499</u> | 354,051 |
| Add: Income applied to Capital Assets | - | - |
| | SURPLUS | <u>255,949</u> |
| Less: Amount accumulated u/s 11(1) (a) upto 15% of Rs.610000/- | | <u>91,500</u> |
| | | 164,449 |
| Less:-Amount accumulated or set apart for Specified purpose U/S 11(2) | | 164,449 |
| | TOTAL INCOME | <u><u>NIL</u></u> |




 (DIRECTOR)

