INDEPENDENT AUDITORS’ REPORT

To,

THE MEMBERS OF INTERNATIONAL JUSTICE MISSION INDIA

Report on the Financial Statements

We have audited the accompanying financial statements of International justice Mission India which comprise the Balance Sheet as at 31 March 2015, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management’s Responsibility for the Financial Statements

The Company’s Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 (“the Act”) with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company’s preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company’s Directors, as well as evaluating the overall presentation...
of the financial statements.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2015;
b) In the case of the Statement of Profit and Loss, of the profit for the year ended on that date; and
c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

Report on other Legal and Regulatory Requirements
This report does not include a statement on the matters specified in paragraph 3 and 4 of the companies (Auditor’s Report) order 2015 issued by the Central Government of India in terms of section 143(3) of Companies Act, 2013 since the company is registered under section 25 of the Act 1956 and in our opinion, the said order is not applicable.

for MAHESH KUMAR & COMPANY
CHARTERED ACCOUNTANTS

DATE: 02.06.2015
PLACE: New Delhi
INTERNATIONAL JUSTICE MISSION INDIA
Balance Sheet as at 31st March, 2015

<table>
<thead>
<tr>
<th>Notes</th>
<th>as at 31st March, 2015</th>
<th>as at 31st March, 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Amount in '</td>
<td>Amount in '</td>
</tr>
</tbody>
</table>

**EQUITY AND LIABILITIES**

Shareholders' Funds
- Share Capital: 2, 100,000.00
- Reserves & Surplus: -

*Share application money pending allotment*
- -

Current Liabilities
- Short Term Borrowings: -
- Trade Payables: -
- Other Current Liabilities: -
- Short Term Provisions: -

**TOTAL**
- 100,000.00

**ASSETS**

Non-current assets
- Fixed Assets: -
- Tangible Assets: -
- Intangible Assets: -

Current Assets
- Cash and Cash Equivalents: 3, 100,000.00
- Short term loans and advances: -

**TOTAL**
- 100,000.00

Significant Accounting Policies and notes
- 1 to 7

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

Place: New Delhi
Dated: 02.06.2015

For and on behalf of the Board

[Signatures]

Director

Director
## INTERNATIONAL JUSTICE MISSION INDIA

Statement of Profit and Loss for the year ended 31st March, 2015

<table>
<thead>
<tr>
<th>Notes</th>
<th>Amount in '</th>
<th>Amount in '</th>
</tr>
</thead>
</table>

### INCOME
- Revenue From operations
- Other Income
- Total Revenue

### EXPENDITURE
- Employee benefits expenses
- Depreciation and amortization expenses
- Other Expenses
- Total Expenses

<table>
<thead>
<tr>
<th>Notes</th>
<th>Amount in '</th>
<th>Amount in '</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Profit before exceptional &amp; extraordinary items &amp; tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exceptional Items</td>
</tr>
<tr>
<td>Profit before extraordinary items and tax</td>
</tr>
<tr>
<td>Extraordinary Items</td>
</tr>
<tr>
<td>Prior Period Adjustments</td>
</tr>
<tr>
<td>Profit before tax</td>
</tr>
<tr>
<td>Tax Expenses:</td>
</tr>
<tr>
<td>- Current Tax</td>
</tr>
<tr>
<td>- Deferred Tax</td>
</tr>
<tr>
<td>Profit (Loss) after tax for the period</td>
</tr>
</tbody>
</table>

Earnings per equity share of face value of ‘10 each  
Basic & Diluted EPS (in ‘)  
Significant Accounting Policies and notes 1 to 7  
The notes attach form an integral part of Financial Statements

### As per our Report of even date attached

For and on behalf of the Board

for Mahesh Kumar & Company  
Chartered Accountants

CA Mahesh Kumar  
Prop  
M No 088236  

Place: New Delhi  
Dated: 02.06.2015
INTERNATIONAL JUSTICE MISSION INDIA

Notes on Financial Statements for the year ended 31st March, 2015

<table>
<thead>
<tr>
<th></th>
<th>as at 31st March, 2015</th>
<th>as at 31st March, 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>NOTE : 2 SHARE CAPITAL</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Authorised Share Capital</td>
<td>10,000,000.00</td>
<td>10,000,000.00</td>
</tr>
<tr>
<td>(1000000 Equity Share of Rs. 10 each)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Issued, Subscribed and Paid up Share Capital</strong></td>
<td>100,000.00</td>
<td>100,000.00</td>
</tr>
<tr>
<td>(10,000 Equity Share of Rs. 10 each)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Fully Paid up)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>100,000.00</td>
<td>100,000.00</td>
</tr>
</tbody>
</table>

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

**Particulars**

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

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:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Shareholder</th>
<th>Percentage Held 2014-15</th>
<th>Percentage Held 2013-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Alice Suganya Elvis</td>
<td>50.00%</td>
<td>50.00%</td>
</tr>
<tr>
<td>2</td>
<td>Ananya Basu</td>
<td>50.00%</td>
<td>50.00%</td>
</tr>
</tbody>
</table>

**NOTE : 3 CASH AND CASH EQUIVALENTS**

<table>
<thead>
<tr>
<th></th>
<th>2014-15</th>
<th>2013-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in Hand</td>
<td>100,000.00</td>
<td>100,000.00</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>100,000.00</td>
<td>100,000.00</td>
</tr>
</tbody>
</table>
Note: 4 Foreign Exchange Transactions
Earning in foreign
Expenditure/payment in foreign currency

<table>
<thead>
<tr>
<th></th>
<th>2014-15</th>
<th>2013-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
</tr>
</tbody>
</table>

Note: 5 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:

<table>
<thead>
<tr>
<th>Nature of transaction</th>
<th>Particulars</th>
<th>With Entt As per i)</th>
<th>With persons as per ii)</th>
<th>Balance as at 31.03.2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
</tr>
</tbody>
</table>

Note: 6 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: 7 Previous Year Figure
Figure of previous years have been regrouped/rearranged wherever considered necessary.

As per our Report of even date attached

for Mahesh Kumar & Company
Chartered Accountants

CA Mahesh Kumar
Prop.
M No 088236

Place: New Delhi
Dated: 02.06.2015

For and on behalf of the Board

Director

Director