To,
THE BOARD OF DIRECTORS OF INTERNATIONAL JUSTICE MISSION INDIA

1. We have audited the annexed Balance Sheet of INTERNATIONAL JUSTICE MISSION INDIA as on 31st March, 2013 and the Income & Expenditure Account for the year ended on the that date annexed thereto. These financial statements are the responsibility of the company’s management. Our responsibility is to express our opinion on these financial statements based on our audit.

2. We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

3. This report does not include a statement on the matters specified in paragraph 4 of the companies (Auditor’s Report) Order 2003, a amended by the companies (Auditor’s Report) (Amendment) order, 2004 (the ‘order’), issued by the Central Government of India in terms of section 227 (4A) of Companies Act,1956 (the ‘Act’) since the company is registered under section 25 of the Act and in our opinion, the said order is not applicable to the company.

4. We report that:
   (a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
   (b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of the books;
   (c) The financial statements dealt with by this report are in agreement with the books of account;
   (d) On the basis of written representations received from the directors, as on 31st March,2013 and taken on record by the Bard of Directors we report that none of the directors in disqualified as on 31st March,2013 from being appointed as a director in terms of clause(g) of sub-section (1) 274 of the Act;
   (e) In our opinion and to the best of our information and according to the explanations given to us, financial statements read together with the notes thereon comply with the accounting standards referred to in sub-section (3C) of section 211 of the Act and the rules framed there under, and 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, in the case of;
      i) Balance Sheet of the state of affairs of the company as at 31st March,2013; and
      ii) Income & Expenditure account of the Nil surplus/deficit for the year ended on the date.

for MAHESH KUMAR & COMPANY
CHARTERED ACCOUNTANTS

DATE: 31.08.2013
PLACE: New Delhi
INTERNATIONAL JUSTICE MISSION INDIA
Balance Sheet as at 31st March, 2013

<table>
<thead>
<tr>
<th>Notes</th>
<th>as at 31st March, 2013 Amount in</th>
<th>as at 31st March, 2012 Amount in</th>
</tr>
</thead>
<tbody>
<tr>
<td>EQUITY AND LIABILITIES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shareholders’ Funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Share Capital</td>
<td>2</td>
<td>100,000.00</td>
</tr>
<tr>
<td>Reserves &amp; Surplus</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

**Share application money pending allotment**
- |
- |

**Current Liabilities**
- |
- |
Short Term Borrowings
- |
- |
Trade Payables
- |
- |
Other Current Liabilities
- |
- |
Short Term Provisions
- |
- |
TOTAL | 100,000.00 | 100,000.00 |

**ASSETS**
Non- current assets

**Fixed Assets**
- |
- |
Tangible Assets
- |
- |
Intangible Assets
- |
- |
Current Assets
Cash and Cash Equivalents | 3 | 100,000.00 | 100,000.00 |
Short term loans and advances
TOTAL | 100,000.00 | 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

For and on behalf of the Board

CA Mahesh Kumar
Prop.
M No 088236

Place: New Delhi
Dated: 31.08.2013
<table>
<thead>
<tr>
<th>INCOME</th>
<th>Notes</th>
<th>for the year ended 31st March, 2013</th>
<th>Amount in `</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue From operations</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Income</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURE</th>
<th>Notes</th>
<th>for the year ended 31st March, 2012</th>
<th>Amount in `</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee benefits expenses</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Depreciation and amortization expenses</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Expenses</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

- Profit before exceptional & extraordinary items & tax | - | - |
- Exceptional Items | - | - |
- Profit before extraordinary items and tax | - | - |
- Extraordinary Items | - | - |
- Prior Period Adjustments | - | - |
- 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 `) 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

For and on behalf of the Board

CA Mahesh Kumar
Prop
M No 088236

Place: New Delhi
Dated: 31.08.2013
NOTE 1. (A) Significant accounting policies

1. Nature of Operations
The International Justice Mission India ("Company") was incorporated on 4th April, 2011 and has the license to operate under section 25 of the Companies Act 1956 ("the Act"). The Company’s main objectives/activities are victim relief, Perpetrator accountability, victim aftercare, structural transformation, and training/education.

2. Basis of accounting
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.

3. 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.

4. 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.

5. 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.

6. Revenue Recognition
Grants are recognized as income only when there is reasonable assurance that the conditions attached to them will be complied and the grants will be received.

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

8. 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 recourses 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.
INTERNATIONAL JUSTICE MISSION INDIA

Notes on Financial Statements for the year ended 31st March, 2013

<table>
<thead>
<tr>
<th>Amount in '</th>
<th>Amount in '</th>
</tr>
</thead>
<tbody>
<tr>
<td>as at 31st March, 2013</td>
<td>as at 31st March, 2012</td>
</tr>
<tr>
<td>Authorised Share Capital</td>
<td>10,000,000.00</td>
</tr>
<tr>
<td>(1000000 Equity Share of Rs. 10 each)</td>
<td></td>
</tr>
<tr>
<td>Issued, Subscribed and Paid up Share Capital</td>
<td>100,000.00</td>
</tr>
<tr>
<td>(10,000 Equity Share of Rs. 10 each)</td>
<td></td>
</tr>
<tr>
<td>(Fully Paid up)</td>
<td></td>
</tr>
<tr>
<td>TOTAL</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
Less: Shares redeemed during the year
Equity shares at the end of the year

<table>
<thead>
<tr>
<th></th>
<th>2012-13</th>
<th>2011-12</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sl. No.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Alice Suganya Elvis</td>
<td>No</td>
</tr>
<tr>
<td></td>
<td></td>
<td>% held</td>
</tr>
<tr>
<td>2</td>
<td>Ananya Basu</td>
<td>No</td>
</tr>
<tr>
<td></td>
<td></td>
<td>% held</td>
</tr>
</tbody>
</table>

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</th>
<th>2012-13</th>
<th>2011-12</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Alice Suganya Elvis</td>
<td>No</td>
<td>5,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>% held</td>
<td>50.00%</td>
</tr>
<tr>
<td>2</td>
<td>Ananya Basu</td>
<td>No</td>
<td>5,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>% held</td>
<td>50.00%</td>
</tr>
</tbody>
</table>

**NOTE : 3 CASH AND CASH EQUIVALENTS**

Cash in Hand

<table>
<thead>
<tr>
<th>TOTAL</th>
<th>100,000.00</th>
<th>100,000.00</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>100,000.00</td>
<td>100,000.00</td>
</tr>
</tbody>
</table>
Note: 4 Foreign Exchange Transactions

<table>
<thead>
<tr>
<th></th>
<th>2012-13</th>
<th>2011-12</th>
</tr>
</thead>
<tbody>
<tr>
<td>Earning in foreign</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>Expenditure/ payment in foreign currency</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 31.03.2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Nil</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Nil</td>
<td></td>
<td></td>
<td></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

The Revised Schedule VI has become effective from 1st April 2011, for the preparation of financial statement. This has significantly impacted the disclosure and presentation made in the financial statements. Previous year figures is not applicable because company start business w.e.f 04.04.2011.

As per our Report of even date attached

for Mahesh Kumar & Company
Chartered Accountants

CA Mahesh Kumar
Prop.
A No 088236

Place: New Delhi
Dated: 31.08.2013

For and on behalf of the Board

[Signatures]