Independent Auditor's Report

To the Trustee of

NEW MIGHTY GRACE CHARITABLE TRUST

Report on the Financial Statements

Opinion

We have audited the standalone financial statements of **New Mighty Grace Charitable Trust** ("the Trust"), which comprise the Balance sheet as at 31st March 2026, Income and Expenditure Account, and Receipts and Payments Account for the year then ended.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at March 31st, 2026 and its excess of income over expenditure for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for Financial Statements

The Board of Trustees/Executive Committee are responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the Balance sheet, Statement of Income & Expenditure and Receipts & Payment account of the Trust in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed by ICAI. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Trust 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 adequate 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 Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing as applicable to the Trust. 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 Trust'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 Trustees/Executive Committee, as well as evaluating the overall presentation of the financial statements.

#9, 2nd Floor, Mythri Legacy, Chelekere Road, Kalyan Nagar, Bangalore - 560043
Mobile : +91 9886333041, 9620210880 E-mail : joemon.kurian@gmail.com

Report on Other Legal and Regulatory Requirements

We further report that

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

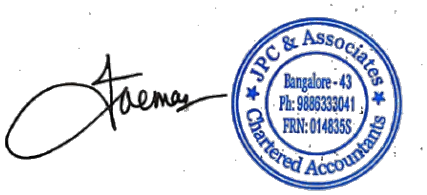
b) In our opinion, proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books.

c) The Balance Sheet, the Income and Expenditure Account and the Receipts and Payments Accounts dealt with by this Report are in agreement with the books of account.

For JPC & ASSOCIATES

Chartered Accountants

FRN: 014835S



CA Joemon kurian, FCA

Partner

Membership number: 508603

UDIN: 26508603ZGUQJB9922

Date: 14-10-2026

Place: Bangalore

NEW MIGHTY GRACE CHARITABLE TRUST

Income and Expenditure Statement

1-Apr-25 to 31-Mar-26

Particulars	Amount		Particulars	Amount	
Indirect Expenses		2418201.50	**Sales Accounts**		
Education	488796.64		**Indirect Incomes**		8348514.62
Food Expenses	59628.00		*Bank Interest*	18328.00	
Miscellaneous	71286.13		*Donation Received*	8327898.62	
Office Expense	410054.17		*FD Interest*	2288.00	
Scholarship	20000.00				
Travel Expenses	1052.00				
Women Empowerment	72430.00				
Audit Fees	34900.00				
Bank Charges	530.99				
Depreciation	220096.07				
Electricity bill (BESCOM)	43244.50				
Food Expense	165120.24				
Medical Expenses	210225.76				
Professional Fees	116500.00				
Salary Expense	488296.00				
Water Bill (BWSSB)	6051.00				
Water Expense	9990.00				
Excess of income over expenditure		*5930313.12*			
Total		8348514.62	**Total**		8348514.62

For JPC and Associates
Chartered Accountants
FRN : 014835S

JOEMON KURIAN
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Date: 2026.10.14 15:37:24 +05'30'

CA Joemon Kurian FCA
Partner
UDIN : 26508603ZGUQJB9922
Mem no : 508603
Date: 14-10-2025

For New Mighty Grace Charitable Trust

Trustee

New Mighty Grace Charitable Trust (R) Bangalore 560043

NEW MIGHTY GRACE CHARITABLE TRUST

BALANCE SHEET

1 April 2025 - 31 March 2026

Liabilities	Amount	Amount	Assets	Amount	Amount
Capital Account		4,15,572.00	**Fixed Assets**		69,46,869.45
Reserves and capital	4,15,572.00		Government School building	46,59,462.82	
			Ecco van	1,77,012.50	
Loans (Liability)		2,49,784.00	Furniture	24,018.03	
Loan from Kishore M	2,04,113.00		HP printer	16,560.00	
Loan from T Mohan kumar	45,671.00		Innova Car	19,93,005.00	
			Mobile phone	470.05	
Profit & Loss a/c		64,76,469.13	Plant and machinery	76,341.05	
Opening balance	5,46,156.01				
Current period	59,30,313.12		**Current Assets**		1,94,955.68
			Bank Account	3,273.68	
			Accrued Interest	11,201.00	
			Fixed Deposit	481.00	
			Rental security deposit	1,80,000.00	
Total		**71,41,825.13**	**Total**		**71,41,825.13**

For JPC and Associates
Chartered Accountants
FRN : 014835S

JOEMON KURIAN
Digitally signed by JOEMON KURIAN
Date: 2026.10.14 15:37:43 +05'30'

CA Joemon Kurian FCA
Partner
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Mem no : 508603
Date: 14-10-2025

For New Mighty Grace Charitable Trust

Trustee

New Mighty Grace Charitable Trust (R) Bangalore 560043