Ref. No. : ..... Date : .....

Independent Auditor's Report

To the Trustees of Missing Link Trust

Opinion

We have audited the financial statements of the Missing Link Trust ('The Trust') which comprises the Balance Sheet as at 31 March 2026, the Income and Expenditure Account and Receipts and Payments account for the year then ended and a summary of significant accounting policies and the other explanatory statements.

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 standards issued by the Institute of Chartered Accountants of India ('ICAI') and other accounting principles generally accepted in India, of the state of affairs of the Trust as at March 31, 2026, and its excess of expenditure over income for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issues by the ICAI. 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 ('ICAI') 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.

Responsibilities of Management and those charged with governance for the Financial Statements

The Board of Trustee is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India, including the accounting Standards issued by the ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Trust and for preventing and detecting 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 controls, 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.

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In preparing the financial statements, the Board of Trustees is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Trustees either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Those Board of Trustees are also responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. The reporting on internal financial controls system and its operating effectiveness is not applicable for the Trust.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For **Komandoor & Co LLP**
Chartered Accountants
FRN: 001420S/S200034

KOMANDOOR & CO. LLP REG- 001420S/S200034 CHARTERED ACCOUNTANTS

Alok Kumar Jha
Partner
Membership No. 304704

Place: Kolkata
Date: 22/05/2026
UDIN: 26304704YSTHDL2526

Missing Link Trust
Balance Sheet as at 31st March 2026
(All amounts are in Indian Rupees unless otherwise stated)

	Note	Amount Rs
Funds & liabilities		
Corpus funds	3	1,71,000
Other funds	4	33,32,923
Liabilities		
Short-term Provisions	5	3,96,852
Current liabilities	6	87,00,634
		1,26,01,409
Assets		
Property, plant & equipment's	7	25,51,218
Other current assets	8	5,85,128
Cash and bank balances	9	94,65,063
		1,26,01,409

The accompanying notes are an integral part of these financial statements
As per our report of even date

For Komandoor & Co LLP
Chartered Accountants
FRN: 001420S/S200034

Alok Kumar Jha
Partner
Membership No. 304704

Date: 22/05/2026
Place: Kolkata

For Missing Link Trust

Leena Kejriwal
Trustee

Jacob Ninan
Trustee

Missing Link Trust
Income and Expenditure Account for the year ended March 31, 2026
(All amounts are in Indian Rupees unless otherwise stated)

	Note	Amount Rs
Income		
Donation	10	2,60,10,186
Other income	11	3,57,253
		2,63,67,439
Expenditure		
Project Expenses		
Missing awareness and safety school program		1,80,89,772
Women empowerment centre		18,15,958
Creating public awareness		36,10,348
Other admin expenses		43,70,494
Total expenses		**2,78,86,573**
Excess of Income over expenditure		**-15,19,134**

The accompanying notes are an integral part of these financial statements
As per our report of even date

For Komandoor & Co LLP
Chartered Accountants
FRN: 001420S/S200034

Alok Kumar Jha
Partner
Membership No. 304704

Date: 22/05/2026
Place: Kolkata

For Missing Link Trust

Leena Kejriwal
Trustee

Jacob Ninan
Trustee

Missing Link Trust
Receipts and Payments Account for the year ended March 31, 2026
(All amounts are in Indian Rupees unless otherwise stated)

	Amount Rs
Opening Balance	
Cash at bank	8,82,208
Fixed deposits	1,02,23,441
	1,11,05,649
Receipts	
Grants/Donation received	2,51,28,051
Interets received	4,78,345
Total receipt	**2,56,06,396**
Payments	
Payment to vendors/employees	2,63,36,343
Capital exependiture	9,10,639
Total payments	**2,72,46,982**
Closing Balance	
Cash at vbank	19,65,063
Investment in fixed deposits	75,00,000
	94,65,063

As per our report of even date

For Komandoor & Co LLP
Chartered Accountants
FRN: 001420S/S200034

Alok Kumar Jha
Partner
Membership No. 304704

Date: 22/05/2026
Place: Kolkata

For Missing Link Trust

Leena Kejriwal
Trustee

Jacob Ninan
Trustee

Missing Link Trust
Notes to the financial statements for the year ended 31st March, 2026

1. About the Trust

(i) Missing Link Trust is a charitable trust since and registered with the sub-registrar at West Bengal vide registration no. 190304743 in book IV volume number 1903-2015, page no. 44220 to 44263 dated 28th August 2015.

(ii) The Trust is register under section 12AA of the Income tax Act, 1961 vide registration no. AAETM2535JE20210 dated 11th March 2022. The registration granted has a validity of 5 years from the assessment year 2022-23 to 2026-27

The Trust is register under section 80G of the Income tax Act, 1961 vide registration no. AAETM2535JF20211 dated 2nd December 2022. The registration granted has a validity of 5 years from the assessment year 2022-23 to 2026-27

(iii) The Trust is register under the Foreign Contribution (Regulation) Act (FCRA) vide registration no. 147121100 dated 21st June 2021. The registration granted has a validity of 5 years from the date of registration.

2. Significant accounting policy

a. Basis of preparation of financial statements

The financial statements have been prepared using the generally accepted accounting principles in India under the historical cost convention on accrual basis. These financial statements includes FCRA financial statement and non-fcra financial statements. These financial statements have been prepared on a going concern basis and the accounting policies have been consistently applied by the company.

b. Use of estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognised prospectively in current and future periods.

c. Grants & donations

(i) Grants and donations received for which there is no stipulations as to use are recognised in the Income and Expenditure Account as income in the year of receipt.

(ii) Grants and donations received for which there is stipulations as to use are recognised in the Income and Expenditure Account as income in the year of receipt to the extent of expenditure incurred. The Unutilised amount is recognised in Liabilities as "Unutilised amount from restricted grants/donation"

(iii) Donations made with a specific direction that they shall form part of the corpus of the Trust are classified as corpus donations, and are directly reflected as trust fund receipts in the balance sheet.

(iv) Grant and donations remitted from foreign sources had been received in INR converted value directly credited to FCRA Bank Account

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(v) Interest income on fixed deposits is recognised on a time proportion basis over the term of the fixed deposits.

d. Property, plant & equipment

Property, plant & equipment are stated at cost of acquisition, including any attributable cost for bringing the asset to its working condition for its' intended use, less accumulated depreciation, and impairment losses, if any.

Property, plant & equipment procured out of grants are charged off as program expenditure against the said grants as per terms & conditions set out in the Grant Agreements. However, to reflect a true & fair view of the assets owned by the Trust and to exercise physical and financials control over them, these are capitalised in the books of accounts and an equivalent amount is transferred to the asset fund account. Depreciation on such assets is shown as reduction from the Asset Fund.

Property, plant & equipment received as donations is recognised in the books of accounts at Rs 1.

At item of Property, plant & equipment is derecognised on disposal or when no future economic benefits are expected from its use. The gain or loss arising on derecognition is recognised in the Income and Expenditure Account.

e. Depreciation

Depreciation is provided as per the rates and method specified in the Income Tax At, 1961.

f. Employee benefits expenses

Employee benefits comprise gratuity and leave encashment/compensated absences. The Trust makes a provision of the Gratuity at the end of the year based on the current salary and time served.

Employee State Insurance

The Trust is registered under the Employee State Insurance Corporation Act, 1948("ESIC"). The Trust has covered all its employees, who in accordance with the act are eligible.

g. Foreign exchange transactions

On initial recognition, all foreign currency transaction are recorded by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transactions.

At the reporting date, non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of transaction. All monetary

h. Provisions and contingencies

The Trust makes a provision is recognized when there is a present obligation as a result of past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation.

A disclosure is made of a liability is made 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 within the control of the company; or

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b. Present obligation, where it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
c. Present obligation, where a reliable estimate cannot be made.

i. Income tax

The Trust is registered under Section 12AA of the Income Tax Act, 1961 ('the Act'). Under the provisions of the Act, the income of the Trust is exempted from tax, subject to the compliance of specific terms and conditions specified in the said Act.

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Missing Link Trust
Notes to the financial statements for the year ended 31st March, 2026

3. Corpus funds

	Rs
Opening balance	1,71,000
Received/transferred during the year	-
Closing balance	1,71,000

4. Other funds

	Rs
Excess of income over expenditure	
Opening balance	25,03,314
Add: Amount transferred from income & expenditure account	-15,19,134
Add: Adjusted with asset fund account	-
Closing balance	**9,84,180**
Asset fund account	
Opening Balance	21,92,985
Add: Asset purchased during the year	8,26,000
Less: Depreciation for the year	6,70,242
Closing balance	**23,48,743**
	33,32,923

5. Provisions

	Rs
Provision for gratuity	3,96,852
	3,96,852

6. Current liabilities

	Rs
Duties & taxes	7,138
Salary payable	44,544
Trade & other payable	3,00,188
Unutilised amount from restricted Donation/grants	83,48,764
	87,00,634

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Notes to the financial statements for the year ended 31st March, 2026

7. Property, plant & equipment's

Particulars	Computer & equipment's	Furniture	Machines	Vehicle	Office equipment's	Total
Gross block						
Balance as on Apr 1, 2025	15,69,581	1,91,403	15,11,912	4,99,373	2,05,927	39,78,196
Addition	8,26,000	-	-	-	84,639	9,10,639
Deduction	-	-	-	-	-	-
Balance as on Mar 31, 2026	**23,95,581**	**1,91,403**	**15,11,912**	**4,99,373**	**2,90,566**	**48,88,835**
Accumulated depreciation						
Balance as on Apr 1, 2025	9,70,060	96,375	3,42,520	1,06,741	1,02,401	16,18,097
For the year	4,47,489	9,502	1,75,409	58,895	28,225	7,19,519
Deduction						-
Balance as on Mar 31, 2026	**14,17,549**	**1,05,877**	**5,17,929**	**1,65,636**	**1,30,626**	**23,37,616**
Net block	**9,78,032**	**85,526**	**9,93,983**	**3,33,737**	**1,59,940**	**25,51,218**

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8. Other current assets

	Rs
Tax deducted at source	58,697
Security deposits	2,25,000
Prepaid expenses	26,713
Accrued Interest	2,19,356
Advance paid	55,362
	5,85,128

9. Balance at bank

	Rs
Balance at bank	
- Current account	1,61,195
- FCRA account	18,03,868
Fixed deposit	75,00,000
	94,65,063

10. Donation

	Rs
Donation/grants received	2,27,30,686
Donation/grants received - FCRA	23,97,365
	2,51,28,051
Add: Opening Unutilised amount from restricted Donation/grants	92,30,899
Less: Closing Unutilised amount from restricted Donation/grants	83,48,764
	2,60,10,186

11. Other income

	Rs
Interest income	3,57,253
	3,57,253

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Notes to the financial statements for the year ended 31st March, 2026

1 There are no contingent Liabilities as on 31.03.2026

2 **Related Party Transactions**

Name and Nature of Transactions	Rs
Remuneration	
Leena Kejriwal	18,33,337
Donation Received	
Leena Kejriwal	2,500

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Leena Kejriwal

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