



Nitin Khandelwal & Associates

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENT

To the Members of IAF India Animal Foundation

Report on the Audit of Financial Statements

We have audited the accompanying financial statements of **IAF India Animal Foundation** ('the Company'), which comprise the Balance Sheet as at **March 31, 2025**, the Statement of Profit and Loss for the period ended **31st March, 2025** and a summary of the significant accounting policies and other explanatory information (herein after referred to as "Financial Statements").

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 Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025 and its profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SA) specified under section 143 (10) of the Companies Act, 2013. 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 Company in accordance with the code of ethics issued by the Institute of Chartered Accountants (ICAI) of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Information Other than the Financial Statements and auditors' report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report but does not include the Financial Statements and our auditor's report thereon. The Annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on Financial Statements does not cover the other information and we will not express any form of assurance conclusion thereon. In connection with our audit of Financial Statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether such other information is materially inconsistent with Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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IAF India Animal Foundation

Balance Sheet as at 31st March, 2025

(₹ in Hundred)

Particulars		Note No.	As at 31 st March, 2025	As at 31 st March, 2024
A. EQUITY AND LIABILITIES				
1 Shareholders' funds				
(a)	Share capital	3	-	-
(b)	Reserves and surplus	4	80922.75	24564.36
(c)	Earmarked Funds	5	154581.20	121158.60
			235503.94	145722.97
2 Share application money pending allotment				
3 Non-Current Liabilities				
(a)	Long Term Borrowings		-	-
(b)	Deferred tax liabilities (net)		-	-
			-	-
4 Current Liabilities				
(a)	Short term Borrowings			
(b)	Trade Payables			
	(A) total outstanding dues of micro enterprises and small			
	(B) total outstanding dues of creditors other than micro			
(c)	Other current liabilities	6	630.03	0.00
(d)	Short term Provisions	7	495.00	300.00
			1125.03	300.00
TOTAL			236628.97	146022.97
B. ASSETS				
1 Non-Current assets				
(a)	Property, Plant and Equipment and Intangible assets			
	(i)Property, Plant and Equipment		-	-
(b)	Non current Investments		-	-
(c)	Deffered tax assets		-	-
(d)	Long-term loans and advances		-	-
(e)	Other non-current assets		-	-
			-	-
2 Current assets				
(a)	Current Investment		-	-
(b)	Inventories		-	-
(c)	Trade Receivables	8	2161.45	-
(d)	Cash and Cash Equivalents	9	223219.03	135080.37
(e)	Short term loans and advances	10	-	648.99
(f)	Other Current Assets	11	11248.49	10293.61
			236628.97	146022.97
TOTAL			236628.97	146022.97
Significant accounting policies and other notes on financial statements		1 to 27		

The accompanying notes are an integral part of the financial statements.

As per our Report of even date attached.

For **NITIN KHANDELWAL & ASSOCIATES**

Chartered Accountants

Firm Regd. No.:020850N

NITIN KHANDELWAL Digitally signed by NITIN KHANDELWAL
Date: 2025.09.27 11:29:27 +05'30'

(CA. Nitin Kumar Khandelwal)

Partner

Membership No.:099286

For and on behalf of the Board of Directors

IAF India Animal Foundation

CIN :U85300DL2022NPL397498

PARAG AGARWAL Digitally signed by PARAG AGARWAL
Date: 2025.09.24 14:07:45 +05'30'

Parag Agrawal

Director

DIN: 02954487

Anand Siva Digitally signed by Anand Siva
Date: 2025.09.24 14:07:45 +05'30'

Anand Siva

Director

DIN: 09174512

Date

Place: Delhi

Date

Place

Date

Place

IAF India Animal Foundation

Statement of Income and Expenditure for the period starting from 1st April 2024 to 31st March, 2025

(₹ in Hundred)

Particulars	Note No.	Period from 1st April, 2024 to 31st March, 2025	Period from 1st April, 2023 to 31st March, 2024
A CONTINUING OPERATIONS			
1 Revenue from Operations	12	373263.80	175048.21
2 Other income	13	7050.40	7114.10
3 Total Income (1 + 2)		380314.20	182162.31
4 Expenses			
(a) Expenditure towards projects & Campaigns	14	279325.25	148723.88
(b) Employee benefits expense		-	-
(c) Finance costs		-	-
(d) Depreciation and amortisation expense		-	-
(e) Other expenses	15	44630.57	26025.67
Total expenses		323955.82	174749.55
5 Profit before exceptional and extraordinary items and tax (3 - 4)		56358.38	7412.75
6 Exceptional items			
7 Profit before extraordinary items and tax (5 - 6)		56358.38	7412.75
8 Extraordinary items			
9 Profit before tax (7-8)		56358.38	7412.75
10 Tax expense:			
(a) Current tax expense for current year			
(b) MAT credit Entitlement			
(c) Current tax expense relating to prior years			
Net current tax expense		-	-
(d) Deferred tax (Income)/Expense			
11 Profit (Loss) for the period from continuing operations (9-10)		56358.38	7412.75
12 Profit/(loss) from discontinuing operations			
13 Tax expense of discontinuing operations			
14 Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
15 Profit (Loss) for the period (11+ 14)		56358.38	7412.75
Summary of Significant accounting policies	1 to 27		

As per our Report of even date attached.

For **NITIN KHANDELWAL & ASSOCIATES**

Chartered Accountants

Firm Regd. No.:020850N

NITIN KHANDELWAL

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Anand Siva

Director

DIN: 09174512

Date

Place

Note: The financial information presented reflects funds received and utilised through IAF's books of accounts during the respective financial year. This summary is based on IAF's audited financial statements. The complete audited financial statements and supporting records are maintained by IAF.