

M/s People For Animals Trust  
Reg. Office:1262, Sector-55, Faridabad-121004 (HR)  
Balance Sheet as at 31.03.2025

(Amount in Rs.)

Particulars	Note No.	31 March 2025	31 March 2024
<b>I EQUITY AND LIABILITIES</b>			
<b>1 Owners' Funds</b>			
(a) Owners' Capital Account	3	2,75,30,657	1,76,80,894
(b) Reserves and surplus		2,75,30,657	1,76,80,894
<b>2 Non-current liabilities</b>	4	2,18,189	3,33,017
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other long-term liabilities		-	-
(d) Long-term provisions		2,18,189	3,33,017
<b>3 Current liabilities</b>	4	-	-
(a) Short-term borrowings	5	-	-
(b) Trade payables		-	-
(i) Total outstanding dues of micro, small and medium enterprises		31,56,643	22,82,682
(ii) Total outstanding dues of creditors other than micro, small and medium enterprises	6	12,86,426	11,30,020
(c) Other current liabilities		-	-
(d) Short-term provisions		44,43,069	34,12,702
<b>Total</b>		<b>3,21,91,915</b>	<b>2,14,26,613</b>
<b>II ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Property, Plant and Equipment and Intangible assets	7	1,78,94,037	1,57,18,269
(i) Property, Plant and Equipment		-	-
(ii) Intangible assets		-	9,00,000
(iii) Capital work in progress		-	-
(iv) Intangible asset under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (Net)		-	-
(d) Long Term Loans and Advances		-	-
(e) Other non-current assets		-	-
<b>Total</b>		<b>1,78,94,037</b>	<b>1,66,18,269</b>
<b>2 Current assets</b>			
(a) Current investments	8	2,23,805	1,19,305
(b) Inventories	9	3,82,562	2,07,000
(c) Receivables	10	1,24,49,399	37,03,690
(d) Cash and bank balances		-	-
(e) Short Term Loans and Advances	11	12,42,112	7,78,349
(f) Other current assets		1,42,97,878	48,08,344
<b>Total</b>		<b>3,21,91,915</b>	<b>2,14,26,613</b>
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements			

As per our report of even date.  
For Neha Girish & Associates  
Chartered Accountants  
(FRN-034014N)

*(Signature)*  
Girish Mangla  
(Prop.)  
(M.No. 515875)

*(Signature)*  
Neha Girish & Associates  
Faridabad  
Regd. No.  
034014N  
Chartered Accountants

Place: Faridabad  
Date: 08.11.2025

*(Signature)*  
Neha Girish & Associates  
Faridabad  
Regd. No.  
034014N  
Chartered Accountants

For People For Animals Trust

*(Signature)* *(Signature)* *(Signature)*  
(Ravi Dubey)(Jag Mohan Dubey)(Naveen Chauhan)  
(Mg. Trustee) (Trustee) (Trustee)

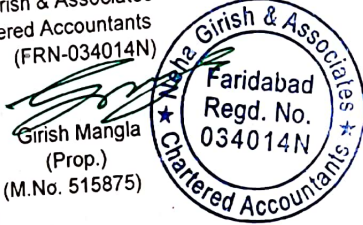
M/s People For Animals Trust  
 Reg. Office: 1262, Sector-55, Faridabad-121004 (HR)  
 Statement of Income & Expenditure for the year ended 31.03.2025

(Amount in Rs.)

Particulars	Note	31 March 2025	31 March 2024
I Revenue from operations	12	3,83,32,046	3,32,60,340
II Other Income	13	2,63,423	10,799
III Total Income (I+II)		3,85,95,468	3,32,71,139
IV Expenses:			
(a) Cost of goods sold	14	89,28,645	86,12,345
(b) Employee benefits expense	15	28,68,277	18,91,568
(c) Finance costs	16	1,69,48,783	91,38,623
(d) Depreciation and amortization expense		2,87,45,705	1,96,42,535
(e) Other expenses			
Total expenses		98,49,763	1,36,28,604
V Surplus/(Deficit) for the year	(III- IV)		

The accompanying notes are an integral part of the financial statements

As per our report of even date.  
 For Neha Girish & Associates  
 Chartered Accountants  
 (FRN-034014N)



Girish Mangla  
 (Prop.)  
 (M.No. 515875)

Place : Faridabad  
 Date : 08.11.2025

For People For Animals Trust

*(Signatures)*  
 (Ravi Dubey)(Jag Mohan Dubey)(Naveen Chauhan)  
 (Mg. Trustee) (Trustee) (Trustee)

**M/s People For Animals Trust**  
**Notes forming part of the Financial Statements for the year ended, 31st March, 2025**

**Note - 1 Background of the entity**

M/s People for Animals Trust is an association of persons registered under the provisions of Income Tax Act, 1961 u/s 12A & u/s 80G. Formation of the trust was made on 21st of June 2007 by its trustee Mr. Ravi Dubey and the trust had taken registration under Income Tax Act, 1961 on 29th of January 2008. Now as per the new provisions of law trust got renewed its registration u/s 12A on 2nd of October 2021 for next five years including current financial year. The trust is engaged in doing charitable activity of preservation of environment i.e. brought up of stray animals under shelters like cow, dogs, goats, monkeys, and many other stray animals and give medical treatment to sick animals including accidentally injured animals. The trust has its principal place of doing charitable activity in state of Haryana.

**Note - 2 Significant Accounting Policies**

**2.1. Basis of preparation of financial statements**

The financial statements of the trust have been prepared under the historical cost convention, ongoing concern concept and in compliance with the Accounting Standards as applicable. the trust follows accrual basis system of accounting. Accounting Policies not specifically referred to otherwise, are consistent and in consonance with the generally accepted accounting principles those followed in the previous year. the trust follows mercantile system of Accounting Policies not specifically referred to otherwise, are consistent and in consonance with the generally accepted accounting principles.

**2.2 Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting Principles require estimates and assumptions to be made that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates and differences between actual results and estimates are recognized in the period in which the results are known / materialize.

**2.3 Property, Plant & Equipment and Intangible Assets**

Property, Plant & Equipment and Intangible assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Property, Plant & Equipment and Intangible assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

Subsequent expenditures related to an item of Property, Plant & Equipment and intangible assets are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

**2.4 Depreciation on Property, Plant & Equipment and Intangible Assets**

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. Depreciation is provided as per rate specified under Income Tax Act, 1961. The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

**2.5 Inventories**

Inventory at the end of the year is as per physical verification done by the management. Inventories of traded goods are valued at the lower of cost and net realizable value. Inventory of consumables are valued at cost. Cost of inventories comprises all costs of purchased costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost is determined by the FIFO method.

**2.6 Revenue Recognition**

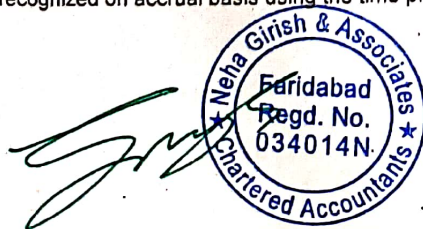
Donations are recognized on receipt basis.

Corpus Donations, received with a specific direction, are credited directly to the corpus fund.

Grants and CSR Receipts received for specific projects are recognized in the Statement of Income and Expenditure to the extent the related expenditure is incurred during the year. Any unutilized balance at the year end is carried forward as Unutilized Grant / CSR Fund.

General Grants/CSR contributions not tied to specific expenditure are recognized as income in the year of receipt.

Interest Income is recognized on accrual basis using the time proportion method.



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## 2.7 Cash & Cash Equivalents

Cash and cash equivalents comprise cash in hand and at bank. Entity considers all highly liquid Investments with a original maturity of three months or less and that are readily convertible to known amount of cash to be cash equivalents.

## 2.8 Provisions

A provision is recognized when the entity has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

## 2.9 Employees Benefits

Provision for retirement benefits in the nature of Gratuity & Leave encashment benefits are not being recognised as per actuarial valuation as per provision of Accounting Standard-15 "Employee Benefits" as pronounced by Institute of Chartered Accountants of India (ICAI). The same are being recognised as an expense and charged to Profit & Loss Account as and when paid and accordingly, no provision has been made in the books.

## 2.10 Contingent liabilities and Contingent assets

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

### **General:**

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.



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M/s People For Animals Trust  
Notes forming part of the Financial Statements for the year ended 31st March, 2025

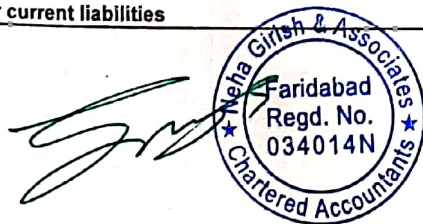
Note - 3 Reserve & Surplus

(Amount in Rs.)

Sr. No.	Accumulated income	As at 1st April 2024 (Opening Balance)	Contribution during the year	Surplus/ (Deficit) for the year	As at 31st March 2025 (Closing Balance)
1	Accumulated income	1,76,80,894	-	98,49,763	2,75,30,657
		1,76,80,894	-	98,49,763	2,75,30,657
	Previous Year (PY)	40,52,290	-	1,36,28,604	1,76,80,894

4	Borrowings	Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a)	Unsecured Term loans -from other parties Nand Lal Dubey	2,18,189	3,33,017	-	-
	Total	2,18,189	3,33,017	-	-

5	Trade payables	31 March 2025	31 March 2024
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	31,56,643	22,82,682
	<b>Total Trade payables</b>	<b>31,56,643</b>	<b>22,82,682</b>
	Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:		
	<b>Particulars</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
	(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
	Principal	-	-
	Interest	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
	(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
	(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
	(d) The amount of interest accrued and remaining unpaid at the end of each year.	-	-
	(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-
6	Other current liabilities	31 March 2025	31 March 2024
(a)	Other payables (specify nature):		
	Rent Payable	7,000	15,000
	Salary Payable	11,67,991	10,87,361
	TDS Payable	1,11,435	27,659
	<b>Total Other current liabilities</b>	<b>12,86,426</b>	<b>11,30,020</b>



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M/s People For Animals Trust  
Notes forming part of the Financial Statements for the year ended 31st March, 2025

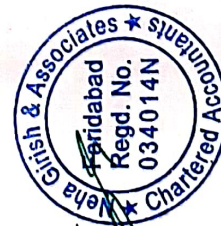
7 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Sl. No	Name of the Assets	Rate of Dep.	Gross Block				Depreciation				Net Block		
			As on 01.04.2024	Before 03.10.24	on or After 03.10.24	Sale/Trf	As on 31.03.2025	As on 01.04.2024	Dep. For the year	Sale/trf	As on 31.03.2025	As on 31.03.2024	
<b>(I) TANGIBLE ASSETS</b>													
1	Freehold Land	0%	-	-	-	-	-	-	-	-	-	-	-
2	Building	10%	79,21,104	9,00,000	18,50,504	-	1,06,71,608	5,64,632	9,18,172	-	14,82,805	91,88,803	73,56,472
3	Plant and Equipment	15%	38,79,465	2,62,574	1,40,000	-	42,82,039	4,04,264	5,71,166	-	9,75,431	33,06,608	34,75,201
4	Office Equipment	15%	7,94,401	3,99,082	15,170	-	12,08,653	1,15,543	1,62,829	-	2,78,372	9,30,281	6,78,858
5	Furniture & Fixtures	10%	1,73,417	-	-	-	1,73,417	21,500	15,192	-	36,691	1,36,726	1,51,918
6	Vehicles Private	15%	14,57,158	11,78,972	-	2,11,328	24,24,802	2,99,280	3,41,858	58,644	5,82,495	18,42,308	11,57,878
7	Vehicles Commercial	30%	39,37,551	94,890	23,480	-	40,55,921	12,76,507	8,01,835	-	20,78,343	19,77,579	26,61,044
8	Computer & Printers	40%	5,068	-	-	-	5,068	3,973	438	-	4,411	657	1,095
9	Cages	10%	2,61,189	3,32,057	-	-	5,93,246	25,384	56,786	-	82,171	5,11,075	2,35,805
	<b>Total</b>		<b>1,84,29,353</b>	<b>31,67,575</b>	<b>20,29,154</b>	<b>2,11,328</b>	<b>2,34,14,754</b>	<b>27,11,084</b>	<b>28,68,277</b>	<b>58,644</b>	<b>55,20,717</b>	<b>1,78,94,037</b>	<b>1,57,18,269</b>
<b>(II) INTANGIBLE ASSETS</b>													
		25%	-	-	-	-	-	-	-	-	-	-	-
<b>(III) CAPITAL WORK IN PROGRESS</b>													
		-	9,00,000	-	-	9,00,000	-	-	-	-	-	-	9,00,000
	<b>Total</b>		<b>1,93,29,353</b>	<b>31,67,575</b>	<b>20,29,154</b>	<b>11,11,328</b>	<b>2,34,14,754</b>	<b>27,11,084</b>	<b>28,68,277</b>	<b>58,644</b>	<b>55,20,717</b>	<b>1,78,94,037</b>	<b>1,66,18,269</b>
	<b>Previous Year</b>		<b>41,04,117</b>	<b>42,96,144</b>	<b>1,19,60,086</b>	<b>10,30,994</b>	<b>1,93,29,353</b>	<b>8,19,517</b>	<b>18,91,568</b>	<b>-</b>	<b>27,11,084</b>	<b>1,66,18,269</b>	<b>32,84,600</b>

Note:

1 Depreciation has been taken at fifty percent of actual rate in case of addition of asset is less than 180 days.



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M/s People For Animals Trust  
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

		31 March 2025	31 March 2024
<b>8</b>	<b>Inventories</b>		
(a)	Live Stock of Animals	2,23,805	1,19,305
	<b>Total</b>	<b>2,23,805</b>	<b>1,19,305</b>
<b>10</b>	<b>Cash and Bank Balances</b>		
<b>A</b>	<b>Cash and cash equivalents</b>		
(a)	On Saving accounts	87,94,286	34,92,393
(b)	Cash in hand	5,196	2,11,297
	<b>Total</b> (I)	<b>87,99,482</b>	<b>37,03,690</b>
<b>B</b>	<b>Other bank balances</b>		
(a)	Bank Deposits	-	-
(i)	Earmarked Bank Deposits	-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	36,17,268	-
(iii)	Margin money or deposits under lien	-	-
(iv)	Others (specify nature)-Accrued Interest on FD/SB	32,648	-
	<b>Total other bank balances</b> (II)	<b>36,49,916</b>	<b>-</b>
	<b>Total Cash and bank balances</b> (I+II)	<b>1,24,49,399</b>	<b>37,03,690</b>
<b>11</b>	<b>Other current assets</b>		
	TDS / TCS Recoverable	76,430	543
	Rent Advance	-	3,000
	Security Deposit	6,67,200	1,07,200
	Staff Imprest A/c	4,98,482	3,83,369
	Advance Salary	-	60,000
	Advance to Suppliers	-	2,24,237
	<b>Total</b>	<b>12,42,112</b>	<b>7,78,349</b>

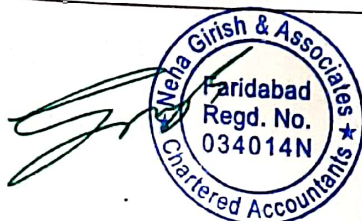


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		31 March 2025	31 March 2024
12	<b>Revenue from operations</b>		
(a)	Donations received	5,68,000	3,60,000
	-CSR Donation	2,99,63,384	2,37,45,140
	-FCRA Donation	71,00,662	91,55,200
	-General Donation	7,00,000	-
	-Dog Management	-	-
(b)	Other operating revenue	3,83,32,046	3,32,60,340
	Revenue from operations		
13	<b>Other income</b>		
(a)	Interest income	2,63,423	10,399
(b)	Interest on IT Refund	-	400
	Total other income	2,63,423	10,799
14	<b>Employee benefits expense</b>		
(a)	(Including contract labour) Salaries, wages, bonus and other allowances	88,33,168	85,26,189
(b)	Staff welfare expenses	95,477	86,156
	Total Employee benefits expense	89,28,645	86,12,345
15	<b>Depreciation and amortization expense</b>		
(a)	on tangible assets (Refer note 11)	28,68,277	18,91,568
(b)	on intangible assets (Refer note 11)	-	-
	Total Depreciation and amortization expense	28,68,277	18,91,568
16	<b>Other Expenses</b>		
	<b>Expenses towards object of the trust</b>		
1	Animal Welfare	3,13,966	86,993
2	Animals' Living Exp.	38,41,072	35,69,091
3	Cremation of Animal	81,750	2,58,820
4	Doctor's Consultancy Fee	24,22,350	40,300
5	Electricity Expense	1,81,204	1,09,916
6	LPG Gas Exp	1,80,080	1,66,515
7	Medical Expense for animals	27,37,640	17,89,886
8	Other Welfare Expenses	30,58,694	-
9	Rent Expense	13,26,500	7,01,500
10	Repair & Maint. Expense	5,21,788	2,89,298
11	Shelter Maint. Exp.	94,701	94,343
12	Security Guard Exp.	57,986	-
13	Travelling & Conveyance Exp.	1,87,820	2,61,420
14	Vehicle Running & Maint. Exp.	10,49,971	11,53,185
15	Water Exp.	9,900	18,479
	<b>A</b>	<b>1,60,65,421</b>	<b>85,39,746</b>
	<b>Establishment &amp; Administrative Exp</b>		
1	Advertisement & Publicity Exp.	1,54,279	48,970
2	Bank Charges	65,170	40,131
3	Festival & Function Exp.	1,67,090	28,098
4	Generator Running & Maint Exp.	19,690	11,854
5	Insurance Exp.	42,850	21,130
6	Interest on TDS	9,420	3,582
7	Legal & Professional Charges	1,57,360	1,61,791
8	Office Exp.	1,41,234	1,17,673
9	Postage & Courier Exp.	3,274	7,720
10	Printing & Stationary Exp	37,457	88,056
11	Repair & Maint. Expense_General	39,450	9,650
12	Telephone & Internet Exp.	13,792	36,922
13	Website Exp.	-	23,300
14	Fees & Subscription Exp.	7,360	-
15	Interest paid	5,477	-
16	Short & Excess	156	-
17	Software Exp.	8,000	-
18	TDS Exp.	11,303	-
	<b>B</b>	<b>8,83,362</b>	<b>5,98,877</b>
	<b>Total</b>	<b>1,69,48,783</b>	<b>91,38,623</b>
	<b>(A+B)</b>		



**Receipt And Payment A/c for the Period Ended on 31.03.2025**

Receipts		Amount (Rs.)	Payments	Amount (Rs.)
PAN				
Name	Opening Balance:		Advertisement & Publicity Exp.	1,54,279
Address	-Cash in Hand	2,11,297	Animal Welfare	3,13,966
Status	-Cash at Bank	34,92,393	Animals' Living Exp.	38,41,072
Filed u/s	Donation Received-CSR	5,68,000	Bank Charges	65,170
Taxable Income and Tax Details	Donation Received-FCRA	2,99,63,384	Cremation of Animal	81,750
	Donation Received-General	71,00,662	Doctor's Consultancy Fee	24,22,350
	Dog Management	7,00,000	Other Welfare Expenses	30,58,694
	Interest from Bank A/c	2,63,423	Electricity Expense	1,81,204
	Increase in Current Liabilities	10,30,367	Festival & Function Exp.	1,67,090
	Decrease in Current Assets	-7,43,825	Generator Running & Maint Exp.	19,690
			Insurance Exp.	42,850
			Interest on TDS	9,420
			Legal & Professional Charges	1,57,360
			LPG Gas Exp	1,80,080
Accreted Income and Tax Detail			Medical Expense for animals	27,37,640
			Office Exp.	1,41,234
			Postage & Courier Exp.	3,274
			Printing & Stationary Exp	37,457
			Rent Expense	13,26,500
			Repair & Maint. Expense	5,21,788
			Repair & Maint. Expense_General	39,450
			Shelter Maint. Exp.	94,701
			Telephone & Internet Exp.	13,792
			Security Guard Exp.	57,986
Incor			Travelling & Conveyance Exp.	1,87,820
			Vehicle Running & Maint. Exp.	10,49,971
			Water Exp.	9,900
			Salary Expense	89,28,645
			Fees & Subscription Exp.	7,360
			Interest paid	5,477
			Short & Excess	156
			Software Exp.	8,000
			TDS Exp.	11,303
			Addition to Fixed Asset	41,44,046
		Repayment of Loan	1,14,828	
		<b>Closing Balance:</b>		
		-Cash in Hand	5,196	
		-Cash at Bank	1,24,44,203	1,24,49,399
		<b>4,25,85,701</b>		<b>4,25,85,701</b>

As per our audit report of even date attached

For Neha Girish & Associates  
Chartered Accountants  
(FRN-034014N)

Girish Mangla  
(Prop.)  
(M.No. 515875)



For People For Animals Trust

(Ravi Dubey)(Jag Mohan Dubey)(Naveen Chauhan)  
(Mg. Trustee) (Trustee) (Trustee)

Place : Faridabad  
Date : 29.10.2025

M/s People For Animals Trust  
List of Sundry Creditors as on 31.03.2025

Particulars	Amount (Rs.)
Dr. Ashish Kumar	32,085
Dr. Mahesh Kumar Verma	62,700
MC Food Service	9,89,500
NGA(Fee)	35,862
Pharmamen Enterprises	63,705
Raj Gas Service	9,015
Sanju Kumar K.C	39,020
Shree Banke Bihari Gau	19,03,756
Shree Sai Oil Co.	21,000
	<b>31,56,643</b>

M/s People For Animals Trust

List of Sundry Debtors as on 31.03.2025

Particulars	Amount (Rs.)
Delhi International Airport Ltd.	3,82,562
	<u>3,82,562</u>

