Brooke Hospital for Animals (India)
CIN NO: U85200DL2001NPL111174

Balance Sheet as at March 31, 2026

(All amounts in Rupees, unless otherwise stated)

PARTICULARS	Note	(₹ in Thousand) As at March 31, 2026	(₹ in Thousand) As at March 31, 2025
EQUITY AND LIABILITIES			
Shareholder's Funds			
Capital Account		-	-
Reserves and Surplus	2(a)	27,415.80	52,840.14
Corpus Fund	2(b)	33,351.18	45,000.00
		60,766.98	**97,840.14**
Non-current liabilities			
Long-term provisions	3	0.00	5,323.67
Other long term liabilities		-	-
		0.00	**5,323.67**
Current liabilities			
Trade payables	4		
- Total outstanding dues of micro and small enterprises		-	-
- Total outstanding dues of creditors other than micro and small enterprise		-	-
Other current liabilities	5	37,332.76	14,396.14
Short-term provisions		-	-
		37,332.77	**14,396.14**
TOTAL EQUITY AND LIABILITIES		**98,099.74**	**1,17,559.95**
ASSETS			
Non-current assets			
Property, plant and equipments			
- Tangible assets	6	1,336.69	4,936.16
- Intangible assets		-	-
Long-term loans and advances	7	-	4,134.63
Other non-current assets	9	-	32,506.52
		1,336.69	**41,577.31**
Current assets			
Cash and cash equivalents	8	48,335.80	65,513.02
Short-term loans and advances	7	4,422.50	7,823.00
Other current assets	9	44,004.76	2,646.63
		96,763.05	**75,982.64**
TOTAL ASSETS		**98,099.74**	**1,17,559.95**

Notes, comprising accounting policies and other explanatory information forming part of Financial Statements (1) -

As per our report of even date attached

For ***Subhash Mittal & Associates***
Chartered Accountants
Firm Registration No.: 009976N

Subhash Mittal
Partner
Membership No.: 083619
UDIN: 26083619LKJYIJ8273

Place: Delhi
Date: 24th August 2026

For and on behalf of the Governing Body of
Brooke Hospital for Animals (India)

Brooke Hospital For Animals (India) — Sanjiv Chopra Director DIN: 8600856

Sanjiv Chopra
Director
DIN: 08600856

Place: Delhi
Date: 24th August 2026

Brooke Hospital For Animals (India) — Mamta Dhawan Director DIN: 08919935

Mamta Dhawan
Director
DIN: 08919935

Place: Delhi
Date: 24th August 2026

Brooke Hospital for Animals (India)

CIN NO: U85200DL2001NPL111174

Statement of Income and Expenditure account for the year ended March 31, 2026

(All amounts in Rupees, unless otherwise stated)

PARTICULARS	Note	*(₹ in Thousand)* For the year ended March 31, 2026	*(₹ in Thousand)* For the year ended March 31, 2025
INCOME			
Grants/ Donations	10	2,86,857.21	2,93,883.08
Other Incomes	11	7,928.05	3,435.32
TOTAL INCOME (I)		**2,94,785.25**	**2,97,318.40**
EXPENDITURE			
Programme Expenses	12	2,37,547.99	2,19,404.66
Admin Salary and Other benefits	13	20,847.16	18,430.53
Co-ordination and administration costs	14	34,366.45	23,568.66
Depreciation and amortization expense	6	2,822.75	2,657.63
Other Expenses		-	-
Winding-up and liquidation expenses	15	36,274.07	-
TOTAL EXPENDITURE (II)		**3,31,858.42**	**2,64,061.49**
Surplus/(Deficit)		**-37,073.17**	**33,256.91**
Add: Transfer from Corpus against Utilization		11,648.82	-
Surplus/(Deficit) for the year transferred to General Fund (I-II)		**-25,424.34**	**33,256.91**

Notes, comprising accounting policies and other explanatory information forming part of Financial Statements

As per our report of even date attached

For ***Subhash Mittal & Associates***
Chartered Accountants
Firm Registration No.: 009976N

Subhash Mittal
Partner
Membership No.: 083619
UDIN: 26083619LKJYIJ8273

Place: Delhi
Date: 24th August 2026

For and on behalf of the Governing Body of
Brooke Hospital for Animals (India)

Brooke Hospital For Animals (India) ★ Sanjiv Chopra Director DIN: 8600856

Sanjiv Chopra
Director
DIN: 08600856

Place: Delhi
Date: 24th August 2026

Brooke Hospital For Animals (India) ★ Mamta Dhawan Director DIN: 08919935

Mamta Dhawan
Director
DIN: 08919935

Place: Delhi
Date: 24th August 2026

Brooke Hospital for Animals (India)
CIN NO: U85200DL2001NPL111174
Statement of Receipt & Payment account for the year ended March 31, 2026
(All amounts in Rupees, unless otherwise stated)

(₹ in Thousand)

PARTICULARS	For the year ended March 31, 2026	For the year ended March 31, 2025
OPENING BALANCES		
Cash	55.26	29.47
Bank	13,595.49	4,681.70
FDR	6,862.27	14,093.57
Corpus-FD	45,000.00	0.00
	65,513.02	**18,804.74**
RECEIPTS		
Grants	2,86,857.21	2,93,883.08
Donations	0.00	0.00
Corpus fund	0.00	45,000.00
Other income	5,238.89	3,430.81
Increase/ (Decrease) in Current Liabilities	22,936.63	3,903.12
(Increase)/Decrease in Current Assets	-37,957.63	-5,184.54
(Increase)/Decrease in Non-Current Assets	36,641.15	-32,209.67
Profit/(Loss) of Sale of fixed assets	2,689.16	4.51
	3,16,405.40	**3,08,827.31**
TOTAL	**3,81,918.42**	**3,27,632.05**
PAYMENTS		
Programme expenses	2,37,547.99	2,19,404.66
Admin Employee benefit expenses	20,847.16	18,430.53
Co-ordination and administration costs	34,366.45	23,568.66
Winding-up and liquidation expenses	36,274.07	0.00
Changes in provision	5,323.67	-857.13
Capitalised assets purchased out of Own fund	-776.72	1,572.30
	3,33,582.62	**2,62,119.03**
CLOSING BALANCES		
Cash	75.58	55.26
Bank	29,970.45	13,595.49
FDR	18,289.76	6,862.27
Corpus-FD	0.00	45,000.00
Advance Recoverables		
	48,335.80	**65,513.02**
TOTAL	**3,81,918.42**	**3,27,632.05**

Notes, comprising accounting policies and other explanatory information forming part of Financial Statements

As per our report of even date attached

*For **Subhash Mittal & Associates***
Chartered Accountants
Firm Registration No.: 009976N

Subhash Mittal
Partner
Membership No.: 083619
UDIN: 26083619LKJYIJ8273

Place: New Delhi
Date: 24th August 2026

For and on behalf of the Governing Body of
Brooke Hospital for Animals (India)

Sanjiv Chopra
Director
DIN: 08600856

Place: Delhi
Date: 24th August 2026

Mamta Dhawan
Director
DIN: 08919935

Place: Delhi
Date: 24th August 2026

Brooke Hospital for Animals (India)
CIN NO: U85200DL2001NPL111174
Notes forming part of the Financial Statements as at 31st March, 2026
(All amounts in Rupees, unless otherwise stated)

PARTICULARS	*(₹ in Thousand)* As at March 31, 2026	*(₹ in Thousand)* As at March 31, 2025
NOTE 2:		
a) Reserves and surplus		
General fund		
Opening b/f	52,840.14	19,583.23
Add: Amount transferred from income and expenditure	-25,424.34	33,256.91
Closing balance	**27,415.80**	**52,840.14**
b) Corpus Fund		
Opening b/f	45,000.00	0.00
Add: Contribution towards corpus funds during Current FY	0.00	45,000.00
Less: Amount utilised from Corpus fund	-11,648.82	
Closing balance	**33,351.18**	**45,000.00**

PARTICULARS	*(₹ in Thousand)* As at March 31, 2026	*(₹ in Thousand)* As at March 31, 2025
NOTE 3: Long term Provisions		
Provision for employee benefits		
- Net Provision for Leave Encashment	0.00	5,323.67
- Net Provision for gratuity	0.00	0.00
TOTAL	**0.00**	**5,323.67**

PARTICULARS	*(₹ in Thousand)* As at March 31, 2026	*(₹ in Thousand)* As at March 31, 2025
NOTE 4: Trade Payables		
- Total outstanding dues of micro and small enterprises	-	-
- Total outstanding dues of creditors other than micro and small enterprises	-	-
TOTAL	-	-

*Note: *The Ministry of Micro, Small and Medium Enterprises has issued an Office Memorandum dated 26 August 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum. Based on the information presently available with the management, the disclosures required under Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act") are*

PARTICULARS	As at March 31, 2026	As at March 31, 2025
The principal amount remaining unpaid to any supplier as at the end of the year	-	-
The interest due on the principal remaining outstanding as at the end of the year	-	-
The amount of interest paid under the MSMED Act, along with the amounts of the payment made beyond the appointed day during the year	-	-
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	-	-
The amount of interest accrued and remaining unpaid at the end of the year	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under the MSMED Act	-	-
TOTAL	-	-

PARTICULARS	(₹ in Thousand) As at March 31, 2026	(₹ in Thousand) As at March 31, 2025
NOTE 5: Other Current Liabilities		
Duties and taxes payable	5,924.58	3,952.63
Payable to Employees	28,489.08	6,490.20
Provision for Leave Encashment	2,915.77	0.00
Other Payables	3.34	3,953.31
TOTAL	**37,332.76**	**14,396.14**

Brooke Hospital For Animals (India) Sanjiv Chopra Director DIN: 8600856

Brooke Hospital For Animals (India) Mamta Dhawan Director DIN: 08919935

Brooke Hospital for Animals (India)
CIN NO: U85200DL2001NPL111174
Notes forming part of the Financial Statements as at 31st March, 2026
(All amounts in Rupees, unless otherwise stated)

NOTE 6: Property, plant and equipments

PARTICULARS	Lab Equipments	Office equipment	Furniture and fittings	Computers	Vehicles	Total
GROSS BLOCK						
As at 1st April 2024	1,105.52	6,242.21	678.44	13,483.69	10,167.53	31,677.38
Add: Additions during the FY 24-25	0.00	1,766.11	0.00	0.00	0.00	1,766.11
Less: Disposals during the FY 24-25	0.00	-277.87	-135.84	-2,908.15	0.00	-3,321.85
Block as at 31st March 2025	**1,105.52**	**7,730.46**	**542.60**	**10,575.54**	**10,167.53**	**30,121.65**
Add: Additions during the FY 25-26	0.00	253.45	0.00	1,638.21	0.00	1,891.66
Less: Disposals during the FY 25-26	-1,072.02	-5,747.31	-347.78	-11,097.42	-8,520.39	-26,784.91
Block as at 31st March 2026	**33.50**	**2,236.60**	**194.82**	**1,116.32**	**1,647.14**	**5,228.39**
Accumulated Depreciation						
As at 1st April 2024	1,049.68	5,028.49	519.76	10,551.04	8,506.93	25,655.91
Add: Charge for the year	0.56	498.60	39.20	1,599.74	519.52	2,657.63
Less: Reversal/Adjustment	0.00	-236.26	-129.05	-2,762.74	0.00	-3,128.04
As at 31st March 2025	**1,050.24**	**5,290.83**	**429.92**	**9,388.05**	**9,026.45**	**25,185.49**
Add: Charge for the year	0.00	1,058.44	28.83	1,389.02	346.45	2,822.75
Less: Reversal/Adjustment	-1,018.41	-4,925.26	-292.63	-10,038.07	-7,842.16	-24,116.54
As at 31st March 2026	**31.82**	**1,424.01**	**166.12**	**739.00**	**1,530.74**	**3,891.70**
Net WDV (Block)						
As at 31st March 2025	55.28	2,439.63	112.68	1,187.49	1,141.08	4,936.16
As at 31st March 2026	**1.68**	**812.59**	**28.70**	**377.32**	**116.40**	**1,336.69**

BIBHASH MITTAL ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

Brooke Hospital For Animals (India)
Sanjiv Chopra
Director
DIN: 8600856

Brooke Hospital For Animals (India)
Mamta Dhawan
Director
DIN: 08919935