

S. KRISHNAMOORTHY & CO.

Chartered Accountants

PARTNERS

K.N. SREEDHARAN F.C.A.

K. RAGHU F.C.A., A.C.S

B. KRISHNAMOORTHY F.C.A.

V. INDIRA F.C.A.

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INDEPENDENT AUDITOR'S REPORT

To
The Members of
Wildlife Information Liaison Development Society

We have audited the accompanying financial statements of M/s. Wildlife Information Liaison Development Society ("the Society"), which comprise the Balance Sheet as at March 31, 2020, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Society as at March 31, 2020, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by 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 Society in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with 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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Society in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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.

In preparing the financial statements, management is responsible for assessing the Society'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 management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objective is 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.

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 control relevant to the Society's preparation and fair presentation of the financial statements 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 management, as well as evaluating the overall presentation of the financial statements.

Report on Other Legal and Regulatory Requirements

Subject to this we report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of accounts as required by law have been kept by the Society so far as it appears from our examination of those books
- c) The Balance Sheet and Income and Expenditure Account, dealt with by this Report are in agreement with the books of accounts.
- d) In our opinion, the Balance Sheet and Income and Expenditure Account comply with the relevant Accounting Standards.

For S.KRISHNMOORTHY & CO.
Chartered Accountants
(Firm Regn.No. 001496S)



(V.INDIRA)
Partner

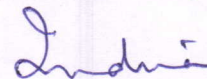
Membership No.200817
(UDIN: 20200817AAAAHD3531)

Place: Coimbatore
Date : 18-11-2020

Annexure to the Auditors' Report

1. All the collections made by Society are recorded correctly in the Books of Accounts maintained by the Society.
2. All the bank accounts are reconciled.
3. Expenditure is supported by vouchers.
4. The expenditure towards Seminars and Conferences are properly accounted for.
5. The Salary and staff payments have been made according to the decisions of the Executive Committee of the Branch.
6. The expenditures on postage freight, rent rates, taxes and travelling have been properly accounted in the proper head.
7. The news letter published by the Society is self supporting and proper accounting has been done for ascertaining its actual cost.
8. During the year, no assets have been identified as unusable by Managing Committee.
9. The funds of the branch has not been applied either directly or indirectly for making any payment to the members of the Managing Committee except for reimbursement for expenses incurred by them in connection with the business of the Managing Committee.

For S.KRISHNMOORTHY & CO.
Chartered Accountants
(Firm Regn.No. 001496S)



(V.INDIRA)
Partner

Membership No.200817
(UDIN: 20200817AAAAHD3531)

Place: Coimbatore
Date : 18-11-2020

Form FC-4

[See rule 17]

Darpan ID*** : TN/2016/0099078

The Secretary to the Government of India,
Ministry of Home Affairs,
Foreigners Division (FCRA Wing)
Major Dhyani Chand National Stadium, India Gate
New Delhi - 110002

Subject: Account of Foreign Contribution (FC) for the year ending on the 31st March, 2020

1. (a) Name and address of person/association: Wildlife Information Liaison Development Society
No. 12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore, 641035

(b) FCRA registration/prior permission number and date: 075850159 07/04/2003

2. Details of receipt of foreign contribution :

(i) Foreign Contribution received in cash/kind(value):

(a) Brought forward foreign contribution at the beginning of the year (Rs.) 3255588.00

(b) Income During the year*:

(i) Interest: 341610.00

(ii) Other receipts from projects/activities:

Sl. No	Name and location of project/activity	Year of commencement of the project / activity	Income during the year (Rs.)
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(c) Foreign contribution received from foreign source during the financial year (Rs.):

(i) Directly from a foreign source: 368359.00

(ii) as transfer from a local source: 0.00

(d) Total Foreign Contribution (a+b+c) (Rs.): 3965557.00

*i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution,

e.g. sale proceeds from assets created from foreign contribution, or interest thereon during the year, income from projects/activities.

(ii) (a). Donor wise detail of foreign contribution received:

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official address; email address; website address:	Purposes for which received (social, cultural, educational, economic, religious)	Specific activity / project	Amount Rs
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Zoo Outreach Organisation	Institutional	120 NE 2nd Avenue, PO Box No. 1511, High Springs, FL 32655-1511, United States of America, Email Id: vkisling@uflib.ufl.edu, Website Address :	Educational	Wild Conservation Outreach Activities	356811.00

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official address; email address; website address:	Purposes for which received (social,cultural,educational,economic,religious)	Specific activity / project	Amount Rs
2	EBSCO Information Services	Institutional	10 Estes Street, Ipswich MA 01938-0602, USA , United States of America, Email Id: EPalmquist@EBSCO.COM, Website Address : https://www.ebsco.com	Educational	JoTT Royalty fee	11548.00

(b) Cumulative purpose-wise (social, cultural, educational, economic, religious) amount of all foreign contribution donations received:

Sl.No	Purpose	Amount
1	Educational	368359.00

3. Details of Utilisation of foreign contribution:

(a) Details of activities/projects for which foreign contribution has been received and utilised (in rupees)

Sl. No.	Name of project/activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In cash	In Kind	In cash	In Kind	In cash	In Kind	In cash	In Kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Himalayan Grey Langur Survey Project	12 Thiruvannamalai Nagar, Saravana mpatty, Coimbatore Coimbatore Tamil Nadu 641035	380636.00	0.00	0.00	0.00	295486.00	0.00	85150.00	0.00
2	Journal of Threatened Taxa Project	12 Thiruvannamalai Nagar, Saravana mpatty, Coimbatore Coimbatore Tamil Nadu 641035	1579169.00	0.00	11548.00	0.00	815924.00	0.00	774793.00	0.00
3	Langur Citizen Platform Project	12 Thiruvannamalai Nagar, Saravana mpatty, Coimbatore Coimbatore Tamil Nadu 641035	221927.00	0.00	0.00	0.00	221927.00	0.00	0.00	0.00

4	WILD Conservation Outreach Activities	12 Thiruvannamalai Nagar, Saravana mpatty, Coimbatore Coimbatore Tamil Nadu 641035	1073856.00	0.00	356811.00	0.00	529425.00	0.00	901242.00	0.00
Total			3255588.00	0.00	368359.00	0.00	1862762.00	0.00	1761185.00	0.00

(b) Details of utilisation of foreign contribution:

(i) Utilisation** for projects as per aims and objectives of the person/association(Rs.): 1862762.00

(ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.): 178571.00

(iii) Total utilisation of foreign contribution (Rs.) (i+ii): 2041333.00

** It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in the Foreign Contribution(Regulation) Act, 2010 (42 of 2010) and more particularly in section 9 and section 12 of the Act which, inter-alia, states that the acceptance of foreign contribution is not likely to affect prejudicially:

- (A) the sovereignty and integrity of india; or
- (B) the security, strategic, scientific or economic interest of the state; or
- (C) the public interest; or
- (D) freedom or fairness of election to any Legislature; or
- (E) friendly relations with any foreign state; or
- (F) harmony between religious, racial, social, lingusitic or relgional groups, castes or communities.

(c) Total purchase of fresh assets (Rs.)

Sl. No.	Name of project/activity	Details of fresh assets	Objective of acquiring fresh assets	Cost of fresh assets (In Rs.)
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(d) Foreign contribution transferred to other person/associations before 29.09.2020 (The Foreign Contribution (Regulation) Amendment Act, 2020):

Sl. No.	Name of the person/association	Date	Purpose	Amount
(1)	(2)	(3)	(4)	(5)

(e) Total utilisation in the year (Rs.)(b+c+d) 2041333.00

4. Details of unutilised foreign contribution:

(i) Total foreign contribution invested in term Deposits (Rs.):

Sr. No.	Details	Total(in Rs.)
(i)	Opening Balance of FD	5386042.00
(ii)	FD made during the year	541610.00
(iii)	Less: realisation of previous FD	2450000.00
	Closing balance of FD	3477652.00

(ii) Balance of unutilised foreign contribution, in cash/bank, at the end of the year(Rs):

- (a) Cash in hand: 8492.00
 (b) in FC designated bank account: 80342.00
 (c) in utilisation bank account(s): 0.00

5. Details of foreigners as Key functionary/working/associated: 0

6. Details of land and building remained unutilised for more than two year:

Sl. No.	Location of land and building	Year of acquisition	Purpose of acquisition	Reason of unutilisation
(1)	(2)	(3)	(4)	(5)

(7) (a) Details of FCRA Account for receipt of foreign contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address(With pincode)	Phone No.	e-mail	IFSC Code	Account number	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
STATE BANK OF INDIA	11 Sansad Marg, New Delhi 110 001	011-23374390	fcra.00691@sbi.co.in	SBIN0000691	XXXXXXXX9513	04/03/2021

(b) Details of another FCRA Account(if any,) for keeping or utilising (As on 31st March of the year ending)

Name of the Bank	Branch Address(with Pin code)	Phone No.	e-mail	IFSC Code	Account Number	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
CENTRAL BANK OF INDIA	14/15 VARIETY HALL ROAD COIMBATORE, TAMILNADU COIMBATORE TAMIL NADU 641001	0422-2390213	cmcoim0908@centralbank.co.in	CBIN0280908	1407005658	05/05/1999

(c) Details of all utilisation bank accounts (if any) for utilisation of Foreign Contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address(With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)

8 *Whether during the period under report:

- (i) any foreign contribution was transferred to any FCRA registered association? No
- (ii) any foreign contribution was transferred to any Non FCRA registered association? No
- (iii) any functionary of the Association has been prosecuted or convicted under the law of the land? No
- (iv) any asset created out of foreign contribution is registered in names other than the name of Association? No
- (v) any domestic contribution has been created in any FCRA Account? No
- (vi) the Association has received any foreign Contribution in an account other than the designated FCRA receipt Account? No
- (vii) the Association has utilised foreign contribution for any purpose other than the defined purposes in the FCRA certificate of registration or prior permission? No
- (viii) the Association has invested any foreign contribution in any speculative activity as defined in rule 4 of the Foreign Contribution (Regulation) Rules, 2011? No
- (ix) the Association or any of its functionary/office bearer has violated any of the conditions as enumerated under sub-section (4) of section 12 of the Act? No

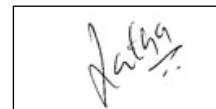
(x)	the Association has made expenditure on Administrative expenses exceeding 20 per cent of the foreign contribution received?	No
(xi)	any fixed asset acquired out of foreign contribution has been sold out?	No
(xii)	sale proceed of above fixed asset has been diverted / has not been deposited in FCRA Account?	No
(xiii)	any FD proceeds has been credited in any account other than FCRA Account?	No
(xiv)	any organization/entity not belonging to the Association is being managed/financially supported by the Association?	No
(xv)	the Association has utilised any foreign contribution outside India?	No

*Note: Wherever the answer of above question is in 'yes', brief details must be provided.

Declaration

I/We Latha G Ravikumar hereby declare that the above particulars furnished by me are true and correct

I also affirm that the receipt of foreign contribution and its utilisation have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), and the rules, notifications or orders issued thereunder from time to time and the foreign contribution was utilised for the purpose(s) for which the person/association was granted registration/prior permission by the Central Government.



LATHA G RAVIKUMAR

[Name of the Chief Functionary
(Chief Functionary)]

(Seal of the Association)



Wildlife Information Liaison Development Society
No.12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore - 641 035
Income and Expenditure account (FCRA) for the year ended 31 March 2020

FCRA - Expense	Rs.	FCRA - Income	Rs.	b/f from Previous Year	Unspent
Wildlife Conservation Projects		Wildlife Conservation Projects			
Himalayan Grey Langur Survey Project	2,95,486	Himalayan Grey Langur Survey Project		3,80,636	85,150
Journal of Threatened Taxa	8,15,924	Journal of Threatened Taxa	11,548	15,79,169	7,74,793
Langur Citizen Platform Project	2,22,474	Langur Citizen Platform Project		2,21,927	
WILD Wildlife Conservation Outreach activities	5,29,425	WILD Wildlife Conservation Outreach activities	3,56,811	10,73,856	9,01,242
Current year Expenses	18,63,309	Current year Income	3,68,359	32,55,588	17,61,185
Add: Unutilized Project amount carried over to Balance Sheet	17,61,185	Add: Previous Year Unutilized Project amount brought forward	32,55,588		
		Excess of expense over income	547		
Grand Total	36,24,494	Grand Total	36,24,494	32,55,588	17,61,185

Coimbatore
Date : 18 November 2020



ASSESSEE



CHARTERED ACCOUNTANTS

Wildlife Information Liaison Development Society
No.12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore - 641 035
Income and Expenditure Account (FCRA) for the year ended 31 March 2020

Expenses	Rs.	Income	Rs.
Administration expenses			
Rent	1,54,120	Gain on redemption of Mutual funds	3,41,610
Salary	10,000		
Printing/Stationery	3,405		
Travel	1,500		
Communication	1,401		
Bank charges	478		
Depreciation	7,667		
Excess of Income over Expenditure	1,63,039		
Total	3,41,610	Total	3,41,610

Coimbatore
Date : 18 November 2020



Indira
CHARTERED ACCOUNTANTS

Wildlife Information Liaison Development Society
No.12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore - 641 035
BALANCE SHEET (FCRA) for the year ended 31 March 2020

Previous Year	Liabilities	Rs.	Previous Year	Assets	Rs.
	<u>Capital Fund</u>				
16,57,500	WILD FCRA	16,57,500	53,86,042	SBI Investment	34,77,652
	Add: Excess of income over expense	<u>1,62,492</u>	97,250	Central Bank of India 1407005658	80,342
		18,19,992	19,167	Computer	11,500
32,55,588	Pending Projects (FCRA)		5,000	Cash balance	8,492
	Himalayam Grey Langur Survey Project	85,150	5,629	Receivable	5,616
	Journal of Threatened Taxa	7,74,793			
	WILD Wildlife Conservation Outreach activities	<u>9,01,242</u>			
		17,61,185			
6,00,000	Account Payable	2,425			
<u>55,13,088</u>	Total	<u>35,83,602</u>	<u>55,13,088</u>	Total	<u>35,83,602</u>

Coimbatore
Date : 18 November 2020



ASSESSEE

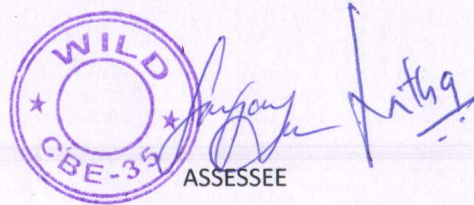


CHARTERED ACCOUNTANTS

Wildlife Information Liaison Development Society
No.12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore - 641 035
Receipts and Payments Account (FCRA) for the year ended 31 March 2020

Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance			Project Expense		
Cash Balance	5,000		Himalayan Grey Langur Survey Project	2,95,473	
Central Bank of India	97,250		Journal of Threatened Taxa	14,15,924	
SBI Investment	53,86,042		Langur Citizen Platform Project	2,22,474	
As on 01 April 2019		54,88,292	WILD Wildlife Conservation Outreach activities	5,27,000	
			Administration expense	1,70,904	
					26,31,775
FCRA Receipts			Closing Balance		
Journal of Threatened Taxa Income	11,548		Cash balance	8,492	
WILD Conservation Outreach activities	3,56,811		Central bank of India	80,342	
		3,68,359	SBI Investment	34,77,652	
					35,66,486
Gain on redemption of Mutual funds		3,41,610			
Total		61,98,261	Total		61,98,261

Coimbatore
Date : 18 November 2020



Indira
CHARTERED ACCOUNTANTS