

**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.

'Kanapathy Towers' III Floor  
No. 1391/A-1, Sathy Road  
Ganapathy, Coimbatore 641 006  
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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, 2022, 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, 2022, 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)



*Indira*

V.INDIRA  
Partner

Membership No.200817  
(UDIN: 22200817ATYMBZ8005)

Place: Coimbatore  
Date : 26.08.2022

### 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)



*Indira*

V.INDIRA  
Partner

Membership No.200817  
(UDIN: 22200817ATYMBZ8005)

Place: Coimbatore  
Date : 26.08.2022

**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 Dhyan Chand National Stadium, India Gate  
New Delhi - 110002

\*\*\*Note:- Furnishing of Darpan ID shall be optional.

Subject: Account of Foreign Contribution (FC) for the year ending on the 31st March, 2022

1. FCRA registration number and Date

- (i). Number : 075850159  
(ii). Date : 07/04/2003

2. Details of receipt and utilisation of foreign contribution :

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

- (a) Brought forward foreign contribution at the beginning of the year(Rs.) 956585.00  
(b) Income During the year\*:  
(i) Interest: 57886.00

(ii) Other receipts from projects/activities:

S 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 during the financial year

- (i) Directly from a foreign source: 374020.00  
(ii) as transfer from a local source: 0.00

(d) Total Foreign Contribution (a+b+c) (Rs.): 1388491.00

\*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	W.D.S.C. Dharmarathne	Individual	Department of Zoology University of Sri Jayewardenepura , Sri Lanka, Email Id: chathurangadharm@gmail.com, Website Address :	Educational	Journal of Threatened Taxa	7429.00

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	Bishnu Prasad Bhattarai	Individual	Department of Zoology Institute of Science and Technology Tribhuvan University Kathmandu , Nepal, Email Id: bishnu.bhattarai@cdz.tu.edu.np, Website Address :	Educational	Journal of Threatened Taxa	26829.00
3	Bal Krishna Koirala	Individual	Trashigang Territorial Forest Division Dept of Forest and Park service Trashigang 42001 , Bhutan, Email Id: bkgelephu@gmail.com, Website Address :	Educational	Journal of Threatened Taxa	3000.00
4	Bijaya Neupane	Individual	Tribhuvan University Institute of Forestry Hariyokhara 15 Pokhara , Nepal, Email Id: bijneu@gmail.com, Website Address :	Educational	Journal of Threatened Taxa	17705.00
5	Pasang Dorji	Individual	Tashigang Forest Division, Department of Forest and Park Services, Trashigang 42001 , Bhutan, Email Id: pasangdorjiks@gmail.com, Website Address :	Educational	Journal of Threatened Taxa	12000.00
6	Ugyen Kelzang	Individual	Ministry of Health, Royal Government of Bhutan, P.O. Box: 726, Lhado Lam, Kawajangsa, Thimphu , Bhutan, Email Id: ugyen.kelzang@gmail.com, Website Address :	Educational	Journal of Threatened Taxa	15000.00
7	Shalika Kumburegama	Individual	Department of Zoology, Faculty of Science, University of Peradeniya, Peradeniya 20400 , Sri Lanka, Email Id: skumburegama@yahoo.com, Website Address :	Educational	Journal of Threatened Taxa	19750.00
8	National Trust for Nature Conservation Biodiversity Conservation Center	Institutional	Bachhauli, Ward No. 6, Ratnagar Municipality, Chitwan, Bagmati Province, PO Box 44204, Nepal , Nepal, Email Id: saneerlamichhane.netc@gmail.com, Website Address :	Educational	Journal of Threatened Taxa	11807.00



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
9	Phub Gyeltshen	Individual	Bumthang Forest Division, Department of Forest and Park Services, Trongsa, Nubi 33001, Bhutan , Bhutan, Email Id: gyeltshenforest@gmail.com, Website Address :	Educational	Journal of Threatened Taxa	4000.00
10	Sijar Bhatta	Individual	Department of Environmental Science, Golden Gate International College, Kathmandu 44600, Nepal , Nepal, Email Id: sijar.bhatta1@gmail.com, Website Address :	Educational	Journal of Threatened Taxa	7413.00
11	Zan Hui Lee	Individual	School of Biological Sciences, Universiti Sains Malaysia, 11800 USM, Penang, Malaysia , Malaysia, Email Id: zanhui96@gmail.com, Website Address :	Educational	Journal of Threatened Taxa	7726.00
12	Rajeev Joshi	Individual	Faculty of Forestry, Amity Global Education (Lord Buddha Colleg), CTEVT, Tokha-11, Kathmandu 44600, Nepal , Nepal, Email Id: joshi.rajeev20@gmail.com, Website Address :	Educational	Journal of Threatened Taxa	14861.00
13	Tez B. Ghalley	Individual	Bumdeling Wildlife Sanctuary, Department of Forests and Park Services, Ministry of Agriculture and Forests, Royal Government of Bhutan , Bhutan, Email Id: tbghalley@moaf.gov.bt, Website Address :	Educational	Journal of Threatened Taxa	6000.00
14	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	Wildlife Conservation Outreach activities	220500.00

(b) Cumulative purpose-wise amount of all foreign contribution donation received :

Sl.No	Purpose	Amount
1	Educational	374020.00

3. Details of Utilization 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	Conserving the Himalayan Grey Langur Semnopithecus ajax and Endangered endemic species	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu 641035	53348.00	0.00	0.00	0.00	53348.00	0.00	0.00	0.00
2	Journal of Threatened Taxa online website	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu 641035	228785.00	0.00	153520.00	0.00	269793.00	0.00	112512.00	0.00
3	Wildlife Conservation Outreach activities	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu 641035	674452.00	0.00	220500.00	0.00	0.00	0.00	894952.00	0.00
Total			956585.00	0.00	374020.00	0.00	323141.00	0.00	1007464.00	0.00

(b) Details of utilisation of foreign contribution:

- (i) Total Utilisation\*\* for projects as per aims and objectives of the association (Rs.): 323141.00  
(ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.): 0.00

\*\* 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, linguistic or regional groups, castes or communities.

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

Sl. No.	Activity in the name of Association	Details	Purpose	Total (in Rs.)
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(d) FC transferred to other associations

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

(e) Total utilisation In the year (Rs.)(b+c+d) 323141.00

4. Details Of unutilised foreign contribution:

(i) Total FC invested in term Deposits (Rs.):

Sl. No.	Details	Total( in Rs.)
(i)	Opening Balance of FD	2790830.00
(ii)	FD made during the year	150000.00
(iii)	Less: realisation of previous FD	192114.00
	Closing balance of FD	2748716.00

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

- (a) Cash in hand: 2697.00  
 (b) in FC designated bank account: 5179.00  
 (c) in utilisation bank account(s): 139244.00

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 designated FC bank 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 No	Date of Opening Account
(1)	(2)	(3).	(4)	(5)	(6)	(7)
STATE BANK OF INDIA	11 Sansad Marg, New Delhi 110 001, New Delhi, Delhi, Delhi	011-23374143	fcraoperations.00691@sbi.co.in	SBIN0000691	XXXXXXXX9513	04/03/2021

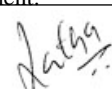
(b) Details of all utilization bank accounts for utilization of Foreign Contribution (As on 31st March of the year ending)

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)

**Declaration**

I hereby declare that the above particulars furnished by me are true and correct

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





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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.

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LATHA G RAVIKUMAR  
[Name of the Chief Functionary  
(Chief Functionary)]

(Seal of the Association),



Ministry of Home Affairs

**Wildlife Information Liaison Development Society**  
**No.12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore - 641 035**  
**Income and Expenditure account (FCRA) for the year ended 31 March 2022**

FCRA - Expense	Total (Rs)	FCRA - Income	Total (Rs)	B/f from Previous Year	Unspent
<b>Wildlife Conservation Projects</b>		<b>Wildlife Conservation Projects</b>			
Himalayan Grey Langur Conservation	49,661	Himalayan Grey Langur Conservation		53,348	
Journal of Threatened Taxa	2,69,793	Journal of Threatened Taxa	1,53,520	2,28,785	1,12,512
Wildlife Conservation Outreach Activities	-	Wildlife Conservation Outreach Activities	2,20,500	6,74,452	8,94,952
<b>Current Year expense</b>	<b>3,19,454</b>	<b>Current Year Income</b>	<b>3,74,020</b>	<b>9,56,585</b>	<b>10,07,464</b>
<b>Add: Balance Carry Forward to Next Year</b>	<b>10,07,464</b>	<b>Add: Amount Brought Forward from Previous Financial</b>	<b>9,56,585</b>		
<b>Add : Excess of Income over Expense</b>	<b>3,687</b>				
<b>Total</b>	<b>13,30,605</b>	<b>Total</b>	<b>13,30,605</b>	<b>9,56,585</b>	<b>10,07,464</b>

For S. KRISHNAMOORTHY & Co.,  
Chartered Accountants

*Indira*

V. INDIRA  
Membership No.: 200817  
CHARTERED ACCOUNTANTS



ASSEESSEE

Coimbatore

Date: 26.08.22

**Wildlife Information Liaison Development Society**  
**No.12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore - 641 035**  
**Income and Expenditure Account (FCRA) for the year ended 31 March 2022**

Expenses	Total (Rs)	Income	Total (Rs)
<b>Wildlife Conservation Outreach Activities</b>			
Rent	77,000	Gain on Redemption of Mutual funds	57,886
Salary	55,500		
Travelling Expense	23,160		
Bank Charges	7,134		
Communication	2,701		
Printing & Stationery	880		
Depreciation	2,760	Excess of Expense over Income	1,11,249
<b>Total</b>	<b><u>1,69,135</u></b>	<b>Total</b>	<b><u>1,69,135</u></b>

Coimbatore

Date : 26.08.22



ASSEESSEE

*Kathya*

For S. KRISHNAMOORTHY & Co.,  
Chartered Accountants

*Indira*

V. INDIRA  
Membership No.: 200817  
Partner

CHARTERED ACCOUNTANTS

**Wildlife Information Liaison Development Society**  
**No.12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore - 641 035**  
**BALANCE SHEET (FCRA) for the year ended 31 March 2022**

Previous Year	Liabilities	Amount	Total (Rs)	Previous Year	Assets	Total (Rs)
9,56,585	<b>Corpus Fund:</b>				<b>Fixed Assets:</b>	
	Pending Projects (FCRA)			6,900	Computer	4,140
	Journal of Threatened Taxa	1,12,512				
	Wildlife Conservation Outreach Activities	<u>8,94,952</u>	10,07,464	27,90,830	<b>Investments:</b>	
					SBI Debt Funds Invested out of :	
					Corpus Funds till 31.03.2021	8,57,471
20,02,763	<b>Non - Corpus Fund:</b>	20,02,763			Corpus Funds FY 2021-2022	1,49,993
	Less : Excess of Expense over Income	<u>1,07,562</u>	18,95,201		Non - Corpus Funds	<u>17,41,252</u>
						27,48,716
				6,992	<b>Cash in Hand</b>	2,697
2,692	Account Payable				<b>Bank Balances:</b>	
				1,57,318	Central Bank of India 1407005658	1,39,244
					SBI New Delhi 40053959513	<u>5,179</u>
						1,44,423
				-	Receivable	2,689
<u>29,62,040</u>	<b>Total</b>		<u>29,02,665</u>	<u>29,62,040</u>	<b>Total</b>	<u>29,02,665</u>

For S.KRISHNAMOORTHY & Co.,  
Chartered Accountants

*V. Indira*

V.INDIRA  
Membership No.: 200817  
CHARTERED ACCOUNTANTS

Coimbatore  
Date : 26.08.22





**Wildlife Information Liaison Development Society**  
**No.12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore - 641 035**  
**Receipts and Payments Account (FCRA) for the year ended 31 March 2022**

Receipts	Amount	Total (Rs)	Payments	Amount	Total (Rs)
<b>Opening Balance</b>			<b>Project Expense</b>		
Cash Balance	6,992		Himalayan Grey Langur Conservation	52,350	
Central Bank of India	1,57,318		Journal of Threatened Taxa	2,69,793	
SBI Investment	27,90,830		Wildlife Conservation - Administration Expense	1,69,067	
<b>As on 01 April 2021</b>		29,55,140			4,91,210
<b>Project Income</b>			<b>Closing Balance</b>		
Journal of Threatened Taxa	1,53,520		Cash Balance	2,697	
Wildlife Conservation Outreach Activities	2,20,500		Central Bank of India	1,39,244	
		3,74,020	SBI New Delhi - 40053959513	5,179	
			SBI Investment	27,48,716	
Gain on Redemption of Mutual Funds		57,886			28,95,836
<b>Total</b>		<b><u>33,87,046</u></b>	<b>Total</b>		<b><u>33,87,046</u></b>

Coimbatore

Date: 26.08.22



For S. KRISHNAMOORTHY & Co.,  
Chartered Accountants

*(Handwritten Signature)*

V. INDIRA  
Membership No: 200817  
Partner  
CHARTERED ACCOUNTANTS