

PARTNERS

K.N. SREEDHARAN F.C.A.
B. KRISHNAMOORTHY F.C.A.
V. INDIRA F.C.A.

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, 2023, 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, 2023, 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)



A handwritten signature in blue ink, appearing to read "Indira".

V.INDIRA
Partner
Membership No.200817
(UDIN: 23200817BGUEKN4307)

Place: Coimbatore
Date : 13.06.2023

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: 23200817BGUEKN4307)

Place: Coimbatore
Date : 13.06.2023

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

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

Subject: Account of Foreign Contribution (FC) for the year ending on the 31st March, 2023

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.) 1007464.00
(b) Income During the year*:
(i) Interest: 26803.00

(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: 181761.00
(ii) as transfer from a local source: 0.00

(d) Total Foreign Contribution (a+b+c) (Rs.): 1216028.00

*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	Nikita Phuyal	Individual	Kageshwori Manohara-3, Kathmandu , Nepal, Email Id: nikitaufuyal123@gmail.com, Website Address :	Educational	Journal of Threatened Taxa	26000.00

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	Inocencio E. Buot Jr.	Individual	Plant Biology Division, Institute of Biological Sciences, College of Arts and Sciences, University of the Philippines Los Banos, Laguna 4031 , Philippines , Email Id: iebuot@up.edu.ph, Website Address :	Educational	Journal of Threatened Taxa	34744.00
3	Saba Fazal	Individual	Department of Entomology, The University of Poonch, Rawalakot, Azad Kashmir , Pakistan, Email Id: sabafazal235@gmail.com, Website Address :	Educational	Journal of Threatened Taxa	8200.00
4	Mer Man Gurung	Individual	College of Natural Resources, Royal University of Bhutan, Thimphu , Bhutan, Email Id: merman.gurung93@gmail.com, Website Address :	Educational	Journal of Threatened Taxa	24000.00
5	Elok Rifqi Firdiana	Individual	Purwodadi Botanic Garden, Jl. Surabaya-Malang km.65 Pasuruan,67163,East Java , Indonesia, Email Id: elok.firdiana@gmail.com, Website Address :	Educational	Journal of Threatened Taxa	15750.00
6	Le Xuan Son	Individual	Institute of Tropical Ecology, Vietnamese-Russian Tropical Center, 63 Nguyen Van Huyen Str., Cau Giay District, Hanoi , Vietnam , Email Id: lesonenv86@yahoo.com, Website Address :	Educational	Journal of Threatened Taxa	11073.00
7	Tapil Prakash Rai	Individual	Department of Environmental Science, Mechi Multiple Campus, Bhadrapur Municipality-8, 57203, Jhapa , Nepal, Email Id: tapilprai19@gmail.com, Website Address :	Educational	Journal of Threatened Taxa	4800.00
8	Prakash Gaudel	Individual	Central Department of Zoology, Tribhuvan University, Kathmandu 44600 , Nepal, Email Id: prakash.gaudel2@gmail.com, Website Address :	Educational	Journal of Threatened Taxa	6312.00

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	Aaron Manga Mongombe	Individual	Department of Biological Sciences, Faculty of Science, University of Maroua, P.O. Box 184, Maroua , Cameroon, Email Id: mangajes@gmail.com, Website Address :	Educational	Journal of Threatened Taxa	7680.00
10	Nima	Individual	College of Natural Resources , Bhutan, Email Id: sunnyberley@gmail.com, Website Address :	Educational	Journal of Threatened Taxa	12452.00
11	Namgay Shacha	Individual	Forestry Officer, Bumdeling Wildlife Sanctuary, Trashiyangtse , Bhutan, Email Id: nshacha@moaf.gov.bt, Website Address :	Educational	Journal of Threatened Taxa	30750.00

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

Sl.No	Purpose	Amount
1	Educational	181761.00

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	Journal of Threatened Taxa	3A2, Varadhara julu Nagar, FCI Road, Ganapathy Coimbatore Tamil Nadu 641006	112512.00	0.00	181761.00	0.00	181761.00	0.00	112512.00	0.00
2	Wildlife Conservation Outreach activities	3A2, Varadhara julu Nagar, FCI Road, Ganapathy Coimbatore Tamil Nadu 641006	894952.00	0.00	0.00	0.00	73196.00	0.00	821756.00	0.00
Total			1007464.00	0.00	181761.00	0.00	254957.00	0.00	934268.00	0.00

(b) Details of utilisation of foreign contribution:

- (i) Total Utilisation** for projects as per aims and objectives of the association (Rs.): 254957.00
(ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.): 16260.00

** 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) 271217.00

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	2748716.00
(ii)	FD made during the year	0.00
(iii)	Less: realisation of previous FD	73197.00
	Closing balance of FD	2675519.00

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

- (a) Cash in hand: 1540.00
(b) in FC designated bank account: 4531.00
(c) in utilisation bank account(s): 155203.00

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)

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.

Name of the Bank	Branch Address(With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
STATE BANK OF INDIA	11 Sansad Marg, New Delhi 110 001, Delhi, Delhi, Delhi	011-23374143	fcraoperations.00691@sbi.co.in	SBIN0000691	XXXXXXXX9513	04/03/2021

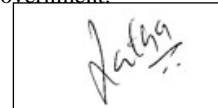
(b) Details of all utilization bank accounts for utilization of Foreign Contribution (As on 31st March of the year ending)

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.



LATHA G RAVIKUMAR

[Name of the Chief Functionary
(Chief Functionary)]

(Seal of the Association)



Wildlife Information Liaison Development Society
3A2, Varadharajulu Nagar, FCI Road, Ganapathy, Coimbatore 641006
Balance Sheet (FCRA) for the year ended 31 March 2023

Previous Year	Liabilities	Amount	Total (Rs)	Previous Year	Assets	Amount	Total (Rs)
	Corpus Funds				Fixed Assets		
	Pending Projects (FCRA)			4,140	Computer		2,484
1,12,512	Journal of Threatened Taxa	1,12,512					
8,94,952	Wildlife Conservation Outreach Activities	8,21,756	9,34,268		Investments		
				8,57,471	SBI Debt Funds Invested out of :		
				1,49,993	Corpus Funds till 31.03.2021	7,84,275	
				17,41,252	Corpus Funds FY 2021-2022	1,49,993	
					Non-corpus Funds	17,41,252	26,75,519
	Non-corpus Funds						
18,95,201	General Fund	18,95,201	19,05,009				
	Add : Excess of Income over Expense	9,808		2,697	Cash in Hand		1,540
					Bank Balances		
				1,44,423	Central Bank of India 1407005658	1,55,203	
					SBI New Delhi 40053959513	4,531	1,59,734
				2,689	Receivable		-
29,02,665	Total		28,39,277	29,02,665	Total		28,39,277



ASSESSEE

For S.KRISHNAMOORTHY & Co.,
Chartered Accountants

V. Indira

V.INDIRA
Membership No.: 200817
Partner

CHARTERED ACCOUNTANTS

Coimbatore

Date : 13/06/2023

Wildlife Information Liaison Development Society
3A2, Varadharajulu Nagar, FCI Road, Ganapathy, Coimbatore 641006
Income and Expenditure account (FCRA) for the year ended 31 March 2023

FCRA - Expense	Total (Rs)	FCRA - Income	Total (Rs)	B/f from Previous Year	Unspent
Corpus Funds					
Wildlife Conservation Projects		Wildlife Conservation Projects			
Journal of Threatened Taxa	0	Journal of Threatened Taxa	0	1,12,512	1,12,512
Wildlife Conservation Outreach Activities	73196	Wildlife Conservation Outreach Activities	0	8,94,952	8,21,756
	73196		0	10,07,464	9,34,268
Add: Balance Carry Forward to Next Year	934268	Add: Amount Brought Forward from Previous Year	1007464		
Total	1007464	Total	1007464	10,07,464	9,34,268
Non-corpus Funds					
Journal of Threatened Taxa		Journal of Threatened Taxa			
Salary	168493	Article Processing Contribution	181761		
Communication	14004				
Excess of Expense over Income	- 736				
Total	181761	Total	181761		
Administration Expenses		Gain on Redemption of Mutual funds	26803		
Printing & Stationery	130				
Travelling Expense	1000				
Bank Charges	10091				
Communication	3383				
Depreciation	1656				
Excess of Income over Expense	10,544				
Total	26803	Total	26803		

Coimbatore

Date : 18/06/2023



[Signature]

ASSESSEE

For S.KRISHNAMOORTHY & Co.,
Chartered Accountants

[Signature]

V.INDIRA
Membership No.: 200817
Partner

CHARTERED ACCOUNTANTS

Wildlife Information Liaison Development Society
3A2, Varadharajulu Nagar, FCI Road, Ganapathy, Coimbatore 641006
Receipts and Payments Account (FCRA) for the year ended 31 March 2023

Receipts	Amount	Total (Rs)	Payments	Amount	Total (Rs)
Opening Balance			Project Expense		
Cash Balance	2,697		Journal of Threatened Taxa	1,82,497	
Central Bank of India - 1407005658 (FCRA Utilisation)	1,39,244		Wildlife Conservation Activities	70,507	
State Bank of India - 40053959513 (FCRA)	5,179		Administration Expense	14,604	
SBI Investment	27,48,716				2,67,608
		28,95,836	Closing Balance		
Project Income			Cash Balance	1,540	
Journal of Threatened Taxa		1,81,761	Central Bank of India	1,55,203	
			SBI New Delhi - 40053959513	4,531	
Gain on Redemption of Mutual Funds		26,803	SBI Investment	26,75,519	
					28,36,793
Total		31,04,400	Total		31,04,400

Coimbatore

Date : 13/06/2023



ASSESSEE

For S. KRISHNAMOORTHY & Co.,
Chartered Accountants

Indira

V. INDIRA
Membership No.. 200817
Partner

CHARTERED ACCOUNTANTS

Wildlife Information Liaison Development Society
3A2, Varadharajulu Nagar, FCI Road, Ganapathy, Coimbatore 641006
Detailed Income and Expenditure statement (Foreign Contribution) for the year ended 31 March 2023

Income	Total (Rs)	Expenditure	Total (Rs)
<u>Journal of Threatened Taxa</u>			
Brought Forward from Previous Year (I)	1,12,512	Carry Forward to Next Year (1)	1,12,512
<u>Wildlife Conservation Outreach Activities</u>			
Brought Forward from Previous Year (II)	8,94,952	Salary	60,000
		Langur Project Expense	13,196
		Carry Forward to Next Year (2)	8,21,756
Total	<u>8,94,952</u>	Total	<u>8,94,952</u>
Journal of Threatened Taxa - Article Processing Contribution (A)	1,81,761	Salary	1,68,493
Gain on Redemption of Mutual funds	26,803	Communication	14,004
		Administration Expenses:	
		Printing & Stationery	130
		Travelling Expense	1,000
		Bank Charges	10,091
		Communication	3,383
		Depreciation	1,656
		Excess of Income over Expense	9,808
Total	<u>2,08,564</u>	Total	<u>2,08,564</u>
		Excess of Income over Expense	9,808
Total Brought Forward from Previous Year (I, II)	10,07,464	Total Current Year Expense	2,71,953
Total Current Year Income (A)	2,08,564	Total Carry Forward to Next Year (1, 2)	9,34,268
Grand Total	<u>12,16,028</u>	Grand Total	<u>12,16,028</u>

Coimbatore

Date : 13/06/2023



[Signature]

ASSESSEE

For S. KRISHNAMOORTHY & Co.,
Chartered Accountants

[Signature]

V. INDIRA
Membership No.: 200817
Partner
CHARTERED ACCOUNTANTS