

S. KRISHNAMOORTHY & CO.

Chartered Accountants

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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.

INDEPENDENT AUDITOR'S REPORT

To
The Members of
Zoo Outreach Organization Trust

We have audited the accompanying financial statements of M/s. Zoo Outreach Organization Trust ("the Trust"), 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 Trust 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 Trust 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 Trust 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 Trust'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 Trust or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are 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.

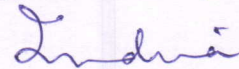
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust'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 Trust 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: 20200817AAAAHC4202)

Place: Coimbatore
Date : 18-11-2020

Annexure to the Auditors' Report

1. All the collections made by Trust are recorded correctly in the Books of Accounts maintained by the Trust.
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 Trust.
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 Trust 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: 20200817AAAHC4202)

Place: Coimbatore
Date : 18-11-2020

Form FC-4
[See rule 17]

Darpan ID*** : TN/2016/0099072

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, 2020

1. FCRA registration number and Date

- (i). Number : 075850291
(ii). Date : 03/06/2011

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.) 8896538.00
(b) Income During the year*:
(i) Interest: 1065749.00

(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: 9465333.00
(ii) as transfer from a local source: 0.00

(d) Total Foreign Contribution (a+b+c) (Rs.): 19427620.00

*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	U.S. Fish and Wildlife Service	Institutional	5275 Leesburg Pike, MS: IA, Falls Church, VA 22041-3803 , United States of America, Email Id: meenakshi_nagendran@fws.gov, Website Address : https://www.fws.gov/	Educational	Hoolock Gibbon Project	3674535.00

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	Jigme Tshelthrim Wangyal	Individual	Deputy Chief Forest Officer, Jigme Khesar Strict Nature Reserve, Haa, Bhutan , Bhutan, Email Id: jigmewangyal@gmail.com, Website Address :	Educational	Reprints	4500.00
3	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	ZOO Conservation Outreach Activities	711000.00
4	Bristol Zoological Society	Institutional	Clifton, Bristol, BS8 3HA , United Kingdom, Email Id: cschwitzer@bristolzoo.org.uk, Website Address : http://www.bristolzoo.org.uk	Educational	Travel Reimbursement	67454.00
5	Adam Mickiewicz University in Poznan	Institutional	ul. Wieniawskiego 1, 61-712 Poznan, Poland , Poland, Email Id: malarl@amu.edu.pl , Website Address : https://amu.edu.pl/en	Educational	Thenmala Primate Project	400000.00
6	International Union for Conservation of Nature	Institutional	CI Biodiversity Assessment Unit, Global Species Programme, US, 1630 Connecticut Ave., NW Suite 300, Washington, D.C. 20009, USA , United States of America, Email Id: neil.cox@iucn.org, Website Address : https://www.iucn.org/regions/washington-dc-office	Educational	Species Assessment Project	45896.00
7	Rainforest Trust	Institutional	7078 Airlie Rd, Warrenton, VA 20187, USA , United States of America, Email Id: katie@rainforesttrust.org, Website Address : https://www.rainforesttrust.org	Educational	Species Assessment Project	2411206.00
8	The Rufford Foundation	Institutional	6th Floor 250 Tottenham Court Road LONDON W1T 7QZ UK , United Kingdom, Email Id: simon@rufford.org , Website Address : https://www.rufford.org	Educational	Species Assessment Project	894950.00

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	Simon Birch Memorial Fund	Institutional	The Fishmongers Company, Fishmongers Hall, London Bridge, London EC4R 9EL, UK , United Kingdom, Email Id: Cynthia.Baddoo@fishmongers.org.uk, Website Address : https://fishmongers.org.uk/	Educational	India Ichthyological Project	564634.00
10	International Elephant Foundation	Institutional	P.O. Box 366, Azle, Texas 76098, USA , United States of America, Email Id: dolson@elephantconservation.org, Website Address : https://www.elephantconservation.org	Educational	HECx Tamil Nadu Project	341220.00
11	Asian Elephant Support	Institutional	4764 Brookton Way, St. Louis, MO 63128, USA , United States of America, Email Id: lwreifschneider@sbglobal.net, Website Address : http://www.asianelephantsupport.org	Educational	HECx North Bengal Project	349938.00

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

Sl.No	Purpose	Amount
1	Educational	9465333.00

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	HECx North Bengal Project	12 Thiruvannamalai Nagar, Saravana mpatty, Coimbatore Coimbatore Tamil Nadu 641035	0.00	0.00	349938.00	0.00	0.00	0.00	349938.00	0.00

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.

2	HECx Tamil Nadu Project	12 Thiruvann amalai Nagar, Saravana mpatty, Coimbor e Coimbor e Tamil Nadu6410 35	0.00	0.00	341220.00	0.00	0.00	0.00	341220.00	0.00
3	India Ichthyologi cal Project	12 Thiruvann amalai Nagar, Saravana mpatty Coimbor e Tamil Nadu6410 35	0.00	0.00	564634.00	0.00	11284.00	0.00	553350.00	0.00
4	Species Assesse ment Project	12 Thiruvann amalai Nagar, Saravana mpatty Coimbor e Tamil Nadu6410 35	0.00	0.00	3352052.0 0	0.00	2321928.0 0	0.00	1030124.0 0	0.00
5	Thenmala Primate Project	12 Thiruvann amalai Nagar, Saravana mpatty Coimbor e Tamil Nadu6410 35	0.00	0.00	400000.00	0.00	240167.00	0.00	159833.00	0.00
6	Travel Reimburse ment	12 Thiruvann amalai Nagar, Saravana mpatty Coimbor e Tamil Nadu6410 35	0.00	0.00	67454.00	0.00	67454.00	0.00	0.00	0.00
7	USFWS- F16AP00 329- Kazhiru Project	12 Thiruvann amalai Nagar, Saravana mpatty Coimbor e Tamil Nadu6410 35	1820147.0 0	0.00	0.00	0.00	613536.00	0.00	1206611.0 0	0.00
8	USFWS- F16AP00 810-Rhino Conservati on Education Project	12 Thiruvann amalai Nagar, Saravana mpatty Coimbor e Tamil Nadu6410 35	1799591.0 0	0.00	0.00	0.00	1799591.0 0	0.00	0.00	0.00

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.

9	USFWS-F17AP00 316- Elephant Conservation Project	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu6410 35	3635711.00	0.00	0.00	0.00	3635711.00	0.00	0.00	0.00
10	ZOO Conservation Outreach Activities	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu6410 35	1641089.00	0.00	715500.00	0.00	348044.00	0.00	2008545.00	0.00
11	USFWS-F19AP00 816- Hoolock Gibbon Project	12, Thiruvannamalai Nagar, Saravana mpatty, Coimbatore Coimbatore Tamil Nadu6410 35	0.00	0.00	3674535.00	0.00	0.00	0.00	3674535.00	0.00
Total			8896538.00	0.00	9465333.00	0.00	9037715.00	0.00	9324156.00	0.00

(b) Details of utilisation of foreign contribution:

- (i) Total Utilisation** for projects as per aims and objectives of the association (Rs.):9037715.00
- (ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.) :366847.00

** 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) 9404562.00

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	12676491.00
(ii)	FD made during the year	6565749.00
(iii)	Less: realisation of previous FD	5500000.00
	Closing balance of FD	13742240.00

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

(a) Cash in hand: 8275.00

(b) in FC designated bank account: 174048.00

(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 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	011-23374390	fcra.00691@sbi.co.in	SBIN0000691	XXXXXXXX3634	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)



Ministry of Home Affairs

Zoo Outreach Organisation Trust
12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore 641 035
Income and Expenditure Account (Foreign Contribution) for the year ended 31 March 2020

FCRA - Expenses	Total (Rs)	FCRA - Income	Total (Rs)	B/f from	Unspent
Wildlife and Conservation Projects		Wildlife and Conservation Projects			
AES - Human Elephant Conflict (HECx) North Bengal Project	-	AES - Human Elephant Conflict (HECx) North Bengal Project	3,49,938		3,49,938
IEF - Human Elephant Conflict (HECx) Tamil Nadu Project	-	IEF - Human Elephant Conflict (HECx) Tamil Nadu Project	3,41,220		3,41,220
India Ichthyological Project	11,284	India Ichthyological Project	5,64,634		5,53,350
Species Assessments Project	23,21,928	Species Assessments Project	33,52,052		10,30,124
Thenmala Primate Project	2,40,167	Thenmala Primate Project	4,00,000		1,59,833
Travel Expense Reimbursement	67,454	Travel Reimbursement Income	67,454		
USFWS - F16AP00329 - Kazhiru Project	6,13,536	USFWS - F16AP00329 - Kazhiru Project		18,20,147	12,06,611
USFWS - F16AP00810 - Rhino Project	17,99,640	USFWS - F16AP00810 - Rhino Project		17,99,591	
USFWS - F17AP00316 - Human Elephant Conflict (Nepal) Project	36,36,345	USFWS - F17AP00316 - Human Elephant Conflict (Nepal) Project		36,35,711	
ZOO Wildlife Conservation Outreach activities	3,48,045	ZOO Wildlife Conservation Outreach activities	7,15,500	16,41,089	20,08,545
Current year Expenses	90,38,399	Current year Income	57,90,798	88,96,538	56,49,621
Add: Unutilized Project amount carried over to Balance Sheet	56,49,621	Add: Previous Year Unutilized Project amount brought forward	88,96,538		
		Excess of expense over income	683		
Total	1,46,88,019	Total	1,46,88,019	88,96,538	56,49,621

Coimbatore
Date : 18 November 2020



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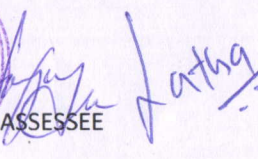


CHARTERED ACCOUNTANTS

Zoo Outreach Organisation Trust
12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore 641 035
Income and Expenditure Account (FCRA) for the year ended 31 March 2020

FCRA - Expenses	Total (Rs)	FCRA - Income	Total (Rs)
Administration expense			
Rent	1,54,120	Gain on SBI Investments	10,65,749
Electricity	60,060		
Printing & Stationery	52,407		
Machine Maintenance	39,420		
Communication	31,882		
Website Maintenance	11,484		
bank charges	8,461		
Depreciation	4,938		
Travelling	2,200		
Sundry expense	1,875		
Excess of income over expense	6,98,903		
Total	10,65,749	Total	10,65,749

Coimbatore
Date : 18 November 2020



ASSESSEE



CHARTERED ACCOUNTANTS

Zoo Outreach Organisation Trust
12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore 641 035
BALANCE SHEET (FCRA) as on 31 March 2020

Previous Year	Liabilities	Amount	Total (Rs)	Previous Year	Assets	Total (Rs)
31,43,630	Capital	31,43,630		1,26,76,491	SBI Investments (FCRA)	1,37,42,240
	Add: Excess of Income over expense	<u>6,98,220</u>		83,512	State Bank of India 30090187363	1,74,048
			38,41,849	5,639	Cash Balance (FCRA)	8,275
88,96,537	Project Advance			49,379	Furniture & Fixture	44,441
	Hoolock Gibbon Project (in advance)	36,74,535			Adam Mickiewicz University in Poznań, Poland	2,00,000
	AES - HECx North Bengal Project	3,49,938				
	IEF - HECx Tamil Nadu Project	3,41,220				
	India Ichthyological Project	5,53,350				
	Species Assessments Project	10,30,124				
	Thenmala Primate Project	1,59,833				
	USFWS - F16AP00329 - Kazhiru Project	12,06,611				
	ZOO Wildlife Conservation Outreach activities	<u>20,08,545</u>				
			93,24,156			
7,74,854	Miscellaneous Sundry Creditors		10,03,000			
<u><u>1,28,15,021</u></u>	Total		<u><u>1,41,69,005</u></u>	<u><u>1,28,15,021</u></u>	Total	<u><u>1,41,69,005</u></u>

Coimbatore
Date : 18 November 2020



ASSESSEE



CHARTERED ACCOUNTANTS

Zoo Outreach Organisation Trust
12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore 641 035
Receipts and Payments Account (FCRA) for the year ended 31 March 2020

Receipts	Amount	Total (Rs)	Payments	Amount	Total (Rs)
Opening balance (as on 01 April 2019)			Project Expense		
Cash Balance	5,639		India Ichthyological Project	11,284	
State Bank of India	83,512		Species Assessment Project	15,21,928	
SBI Investment	<u>1,26,76,491</u>		Thenmala Primate Project	37,167	
		1,27,65,642	Travel Reimbursement	67,454	
			USFWS - F16AP00329 - Kazhiru Project	8,28,576	
			USFWS - F16AP00810 - Rhino Project	19,47,890	
FCRA Receipts			USFWS - F17AP00316 - Human Elephant Conflict (Nepal) Project	37,85,409	
AES-Human Elephant Conflict (HECx) North Bengal Project	3,49,938		ZOO Wildlife Conservation Outreach activities	6,10,545	
IEF - Human Elephant Conflict (HECx) Tamil Nadu Project	3,41,220		Administration expense	<u>3,61,908</u>	
India Ichthyological Project	5,64,634				91,72,161
Species Assessments Project	33,52,052				
Thenmala Primate Project	2,00,000		Closing balance (as on 31 March 2020)		
Travel Reimbursement	67,454		Cash balance	8,275	
ZOO Wildlife Conservation Outreach activities	7,15,500		State Bank of India	1,74,048	
Hoolock Gibbon Project	<u>36,74,535</u>		SBI Investment	<u>1,37,42,240</u>	
		92,65,333			1,39,24,563
Gain on SBI Investments		10,65,749			
Total		<u><u>2,30,96,724</u></u>	Total		<u><u>2,30,96,724</u></u>

Coimbatore
Date : 18 November 2020


[Signature]
ASSESSEE


CHARTERED ACCOUNTANTS

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CHARTERED ACCOUNTANTS