

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, 2021, 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, 2021, 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)



Indira

(V.INDIRA)
Partner

Membership No.200817
(UDIN: 21200817AAAHT1088)

Place: Coimbatore
Date : 06.09.2021

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)



Indira

(V.INDIRA)
Partner

Membership No.200817
(UDIN: 21200817AAAHT1088)

Place: Coimbatore
Date : 06.09.2021

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, 2021

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.) 9324156.00
(b) Income During the year*:
(i) Interest: 771749.00

(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: 27530579.00
(ii) as transfer from a local source: 0.00

(d) Total Foreign Contribution (a+b+c) (Rs.): 37626484.00

*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	Wildlife Conservation Outreach activities	518490.00

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	Raymond James Financial Services Inc. Sally Raulston Walker Will testament for employees	Institutional	1800 E. Ash Street, Goldsboro, N.C. 27530 , United States of America, Email Id: Jeff.Jackson@RaymondJames.com, Website Address :	Educational	Sally Raulston Walkers Will Testament for Employees	26007266.00
3	Chandra Kanive	Individual	3400 Stevenson BLVD Apt, B18, Fremont, CA 94538, USA , United States of America, Email Id: ckanive@gmail.com, Website Address :	Educational	Wildlife Conservation Outreach Activities	4823.00
4	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	1000000.00

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

Sl.No	Purpose	Amount
1	Educational	27530579.00

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	Human Elephant Co-eXistence North Bengal Project	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu641035	349938.00	0.00	0.00	0.00	349938.00	0.00	0.00	0.00
2	Human Elephant Co-eXistence Tamil Nadu Project	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu641035	341220.00	0.00	0.00	0.00	160745.00	0.00	180475.00	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.

3	India Ichthyological Project	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu 641035	553350.00	0.00	0.00	0.00	361330.00	0.00	192020.00	0.00
4	Species Assessment Project	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu 641035	1030124.00	0.00	0.00	0.00	652160.00	0.00	377964.00	0.00
5	Thenmala Primate Project	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu 641035	159833.00	0.00	1000000.00	0.00	697000.00	0.00	462833.00	0.00
6	USFWS-F16AP00329-Kazhiru Project	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu 641035	1206611.00	0.00	0.00	0.00	360099.00	0.00	846512.00	0.00
7	USFWS-F19AP00816-Hoolock Gibbon Project	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu 641035	3674535.00	0.00	0.00	0.00	228299.00	0.00	3446236.00	0.00
8	Wildlife Conservation Outreach Activities	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu 641035	2008545.00	0.00	523313.00	0.00	655640.00	0.00	1876218.00	0.00
9	Sally Walker Will Testament	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu 641035	0.00	0.00	26007266.00	0.00	26007266.00	0.00	0.00	0.00
Total			9324156.00	0.00	27530579.00	0.00	29472477.00	0.00	7382258.00	0.00

(b) Details of utilisation of foreign contribution:

(i) Total Utilisation** for projects as per aims and objectives of the association (Rs.): 29472477.00

(ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.) :187711.00

** 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) 29660188.00

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	13742240.00
(ii)	FD made during the year	1271749.00
(iii)	Less: realisation of previous FD	3400000.00
	Closing balance of FD	11613989.00

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

- (a) Cash in hand: 1633.00
 (b) in FC designated bank account: 0.00
 (c) in utilisation bank account(s): 178728.00

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, 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)



Zoo Outreach Organisation Trust
12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore 641 035
Income and Expenditure Account (Foreign Contribution) for the year ended 31 March 2021

FCRA - Expenses	Total (Rs)	FCRA - Income	Total (Rs)	B/f from Previous Year	Unspent
Wildlife and Conservation Projects		Wildlife and Conservation Projects			
Human Elephant Co-existence North Bengal Project (AES)	3,52,292	Human Elephant Co-existence North Bengal Project (AES)		3,49,938	
Human Elephant Co-existence Tamil Nadu Project (IEF)	1,60,745	Human Elephant Co-existence Tamil Nadu Project (IEF)		3,41,220	1,80,475
India Ichthyological Project	3,61,330	India Ichthyological Project		5,53,350	1,92,020
Species Assessment Project	6,52,160	Species Assessment Project		10,30,124	3,77,964
Thenmala Primate Project	6,97,000	Thenmala Primate Project	10,00,000	1,59,833	4,62,833
Kazhiru Project (USFWS F16AP00329)	3,60,099	Kazhiru Project (USFWS F16AP00329)		12,06,611	8,46,512
Hoolock Gibbons Project (USFWS F19AP00816)	2,28,299	Hoolock Gibbons Project (USFWS F19AP00816)	36,74,535		34,46,236
Wildlife Conservation Outreach Activities	6,55,640	Wildlife Conservation Outreach Activities	5,23,313	20,08,545	18,76,218
Current year Expenses	34,67,565	Current year Income	51,97,848	56,49,621	73,82,258
Add: Unutilized Project amount carried over to Balance Sheet	73,82,258	Add: Previous year Unutilized Project amount brought forward	56,49,621		
		Excess of Expense over Income	2,354		
Total	1,08,49,823	Total	1,08,49,823	56,49,621	73,82,258

Coimbatore
Date : 06.09.2021



ASSEESSEE

For S. KRISHNAMOORTHY & Co.,
Chartered Accountants

V. INDIRA
 CHARTERED ACCOUNTANTS No.: 200817
 Partner

Zoo Outreach Organisation Trust
12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore 641 035
Income and Expenditure Account (FCRA) for the year ended 31 March 2021

FCRA - Expenses	Total (Rs)	FCRA - Income	Total (Rs)
Administration Expenses			
Rent	1,15,860	Gain on SBI Investments	7,71,749
Electricity	32,814		
Communication	25,037		
Printing & Stationery	4,257		
Bank Charges	3,799		
Machine Maintenance	900		
Travel	600		
Depreciation	4,444		
 Excess of Income over Expense	 5,84,038		
Total	<u><u>7,71,749</u></u>	Total	<u><u>7,71,749</u></u>

Coimbatore
Date : 06.09.2021



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ASSEESSEE

For S. KRISHNAMOORTHY & Co.,
Chartered Accountants
[Handwritten Signature]
V.INDIRA
Chartered Accountants
Membership No.: 200817
Partner

Zoo Outreach Organisation Trust
12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore 641 035
BALANCE SHEET (FCRA) as on 31 March 2021

Previous Year	Liabilities	Amount	Total (Rs)	Previous Year	Assets	Total (Rs)
38,41,849	Capital	38,41,849		1,37,42,240	SBI Investments	1,16,13,989
	Add: Excess of Income over Expense	<u>5,83,351</u>		1,74,048	State Bank of India 30090187363	1,78,728
			44,25,200	8,275	Cash Balance	1,633
93,24,156	Project Advance			44,441	Furniture & Fixture	39,997
	Human Elephant Co-eXistence Tamil Nadu Project (IEF)	1,80,475		2,00,000	Adam Mickiewicz University in Poznań, Poland	2,00,000
	India Ichthyological Project	1,92,020			R. Marimuthu	11,111
	Species Assessment Project	3,77,964				
	Thenmala Primate Project	4,62,833				
	Kazhiru Project (USFWS F16AP00329)	8,46,512				
	Hoolock Gibbons Project (USFWS F19AP00816)	34,46,236				
	Wildlife Conservation Outreach Activities	<u>18,76,218</u>				
			73,82,258			
10,03,000	Account Payable		2,38,000			
<u>1,41,69,005</u>	Total		<u>1,20,45,458</u>	<u>1,41,69,005</u>	Total	<u>1,20,45,458</u>

Coimbatore
Date : 06.09.2021



Saravanan Katha
ASSEESSEE

For S. KRISHNAMOORTHY & Co.,
Chartered Accountants

V. Indira
V.INDIRA
Membership No.: 200817
CHARTERED ACCOUNTANTS

Zoo Outreach Organisation Trust
12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore 641 035
Receipts and Payments Account (FCRA) for the year ended 31 March 2021

Receipts	Amount	Total (Rs)	Payments	Amount	Total (Rs)
Opening Balance (as on 01 April 2020)			Project Expense		
Cash Balance	8,275		Human Elephant Co-eXistence North Bengal Project (AES)	3,52,292	
State Bank of India	1,74,048		Human Elephant Co-eXistence Tamil Nadu Project (IEF)	1,36,856	
SBI Investment	<u>1,37,42,240</u>		India Ichthyological Project	3,61,330	
		1,39,24,563	Species Assessment Project	14,52,160	
Project Income			Thenmala Primate Project	6,97,000	
Thenmala Primate Project	10,00,000		Kazhiru Project (USFWS F16AP00329)	3,60,099	
Wildlife Conservation Outreach Activities	5,23,313		Hoolock Gibbons Project (USFWS F19AP00816)	2,28,299	
Sally Walker Will Endorsement	<u>2,60,07,266</u>		Wildlife Conservation Outreach Activities	6,55,640	
		2,75,30,579	Sally Walker Will Endorsement	2,60,05,599	
Gain on SBI Investments		7,71,749	Administration Expense	<u>1,83,267</u>	
					3,04,32,542
			Closing Balance (as on 31 March 2021)		
			Cash Balance	1,633	
			State Bank of India	1,78,728	
			SBI Investment	<u>1,16,13,989</u>	
					1,17,94,350
Total		<u>4,22,26,892</u>	Total		<u>4,22,26,892</u>

Coimbatore
Date : 06.09.2021



ASSEESSEE

For **S. KRISHNAMOORTHY & Co.,**
Chartered Accountants

V. Indira
V. INDIRA
Membership No.: 200817
Partner CHARTERED ACCOUNTANTS