

S. KRISHNAMOORTHY & CO.

Chartered Accountants

'Kanapathy Towers' III Floor
No. 1391/A-1, Sathy Road
Ganapathy, Coimbatore 641 006
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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, 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 Trust 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 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: 22200817ATYVWZ8320)

Place: Coimbatore
Date : 26.08.2022

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, 2022

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.) 7382258.00
(b) Income During the year*:
(i) Interest: 1472684.00

(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: 3564228.00
(ii) as transfer from a local source: 0.00

(d) Total Foreign Contribution (a+b+c) (Rs.): 12419170.00

*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	Amplifying Asian Elephant conservation through capacity building sensitization programs in Tamil Nadu, India	1561082.00

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	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	Wildlife Conservation Outreach activities	358886.00
3	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	Effects of maternal care on infant personality in wild bonnet macaques in south India	926460.00
4	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	717800.00

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

Sl.No	Purpose	Amount
1	Educational	3564228.00

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 Tamil Nadu Project	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu641035	180475.00	0.00	0.00	0.00	0.00	0.00	180475.00	0.00
2	India Ichthyological Project	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu641035	192020.00	0.00	0.00	0.00	192020.00	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.

3	Species Assessment Project	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu 641035	377964.00	0.00	0.00	0.00	0.00	0.00	377964.00	0.00
4	Thenmala Primate Project	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu 641035	462833.00	0.00	926460.00	0.00	669001.00	0.00	720292.00	0.00
5	USFWS-F16AP00 329-Kazhiru Project	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu 641035	846512.00	0.00	0.00	0.00	846512.00	0.00	0.00	0.00
6	USFWS-F19AP00 816-Hoolock Gibbon Project	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu 641035	3446236.00	0.00	0.00	0.00	2900720.00	0.00	545516.00	0.00
7	USFWS-F22AP00 159 Human Elephant Co-existence Tamil Nadu Project	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu 641035	0.00	0.00	1561082.00	0.00	0.00	0.00	1561082.00	0.00
8	Wildlife Conservation Outreach activities	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu 641035	1876218.00	0.00	1076686.00	0.00	19626.00	0.00	2933278.00	0.00
Total			7382258.00	0.00	3564228.00	0.00	4627879.00	0.00	6318607.00	0.00

(b) Details of utilisation of foreign contribution:

- (i) Total Utilisation** for projects as per aims and objectives of the association (Rs.): 4627879.00
- (ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.): 87417.00

** 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

- (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) 4715296.00

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	11613989.00
(ii)	FD made during the year	3799810.00
(iii)	Less: realisation of previous FD	4827216.00
	Closing balance of FD	10586583.00

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

- (a) Cash in hand: 1465.00
 (b) in FC designated bank account: 761.00
 (c) in utilisation bank account(s): 111949.00

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, Delhi, Delhi	011-23374143	fcraoperations.00691@sbi.co.in	SBIN0000691	XXXXXXXX3634	04/03/2021

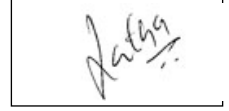
(b) Details of all utilization bank accounts for utilization of Foreign Contribution (As on 31st March of the year ending)

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)
FCRA Annual Returns for the financial year 2021-2022 has been Submitted on 28/09/2022						Page 4 of 5

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 2022

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 Tamil Nadu Project (IEF)	-	Human Elephant Co-eXistence Tamil Nadu Project (IEF)		1,80,475	1,80,475
India Ichthyological Project	1,92,350	India Ichthyological Project		1,92,020	
Species Assessment Project	-	Species Assessment Project		3,77,964	3,77,964
Thenmaia Primate Project	6,69,001	Thenmaia Primate Project	9,26,460	4,62,833	7,20,292
Kazhiru Project (USFWS F16AP00329)	8,46,434	Kazhiru Project (USFWS F16AP00329)		8,46,512	
Hoolock Gibbons Project (USFWS F19AP00816)	29,00,720	Hoolock Gibbons Project (USFWS F19AP00816)		34,46,236	5,45,516
USFWS HECx TN Project (USFWS F22AP00159)	-	USFWS HECx TN Project (USFWS F22AP00159)	15,61,082	-	15,61,082
Wildlife Conservation Outreach Activities	19,626	Wildlife Conservation Outreach Activities	10,76,686	18,76,218	29,33,278
Current year Expenses	46,28,131	Current year Income	35,64,228	73,82,258	63,18,607
Add: Amount Carried Over to Next Year	63,18,607	Add: Previous Year Amount Brought Forward	73,82,258		
		Excess of Expense over income	252		
Total	1,09,46,738	Total	1,09,46,738	73,82,258	63,18,607

Coimbatore
Date : 26.08.22



ASSESSEE

For S. KRISHNAMOORTHY & Co.,
Chartered Accountants

Indira

V. INDIRA
Membership No.: 200817
Partner
CHARTERED ACCOUNTANTS

Zoo Outreach Organisation Trust
12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore 641 035
Income and Expenditure Account (FCRA) for the year ended 31 March 2022

FCRA - Expenses	Total (Rs)	FCRA - Income	Total (Rs)
Wildlife Conservation Outreach Activities		Gain on SBI Investments	14,72,684
Salaries expense	13,21,140		
Travel	24,693		
Food/Accommodation	10,093		
Supplies	2,198		
Rent	33,000		
Communication	943		
Administration Expenses:			
Rent	22,000		
Electricity	20,373		
Communication	14,218		
Salary	13,500		
Bank charges	8,721		
Printing/Stationery	2,396		
Travelling Expense	1,320		
Sundry	889		
Depreciation	4,000	Excess of Expense over income	6,800
Total	14,79,484	Total	14,79,484

Coimbatore

Date : 26.08.22



ASSEESSEE

For S. KRISHNAMOORTHY & Co.,
Chartered Accountants

Indira

V. INDIRA
Membership No.: 200817
CHARTERED ACCOUNTANTS

Zoo Outreach Organisation Trust
12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore 641 035
BALANCE SHEET (FCRA) as on 31 March 2022

Previous Year	Liabilities	Amount	Total (Rs)	Previous Year	Assets	Amount	Total (Rs)
	CAPITAL ACCOUNT			1,16,13,989	SBI Investments out of:		
44,25,200	Non - Corpus Fund	44,25,200			Corpus funds till 31.03.2021	27,54,379	
	Less: Excess of Expense over Income	<u>7,052</u>	44,18,148		Corpus funds FY 2021-2022	35,64,228	
					Non- corpus Funds	<u>42,67,976</u>	1,05,86,583
73,82,258	Corpus Fund - Pending Project Advance				Bank Balances:		
	Human Elephant Co-eXistence Tamil Nadu Project	1,80,475		1,78,728	State Bank of India 30090187363	1,11,949	
	Species Assessment Project	3,77,964		-	SBI New Delhi 40053953634	<u>761</u>	1,12,710
	Thenmala Primate Project	7,20,292			Cash Balance		1,465
	Hoolock Gibbons Project (USFWS F19AP00816)	5,45,516		1,633	Furniture & Fixture		35,997
	USFWS HECx TN Project (USFWS F22AP00159)	15,61,082		39,997			
	Wildlife Conservation Outreach Activities	<u>29,33,278</u>	63,18,607		Advances:		
				2,00,000	Adam Mickiewicz University in Poznań, Poland	-	
2,38,000	Account Payable			11,111	R. Marimuthu	<u>-</u>	
<u>1,20,45,458</u>	Total		<u>1,07,36,755</u>	<u>1,20,45,458</u>	Total		<u>1,07,36,755</u>

Coimbatore
Date : 26.08.22



Signature

For S.KRISHNAMOORTHY & Co.,
Chartered Accountants

Signature

V.INDIRA
Membership No.: 200817
Partner

CHARTERED ACCOUNTANTS

Zoo Outreach Organisation Trust
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)
Opening Balance (as on 01 April 2021)			Project Expense		
Cash Balance	1,633		India Ichthyological Project	1,92,350	
State Bank of India	1,78,728		Thenmala Primate Project	6,72,001	
SBI Investment	<u>1,16,13,989</u>	1,17,94,350	Kazhiru Project (USFWS F16AP00329)	8,46,434	
Project Income			Hoolock Gibbons Project (USFWS F19AP00816)	29,00,720	
Thenmala Primate Project	9,26,460		Wildlife Conservation Outreach Activities (Corpus)	19,626	
USFWS HECx TN Project Income	15,61,082		Wildlife Conservation Outreach Activities (Admin)	13,92,067	
Wildlife Conservation Outreach Activities	<u>10,76,686</u>	35,64,228	Administration expense	83,417	
			IEF Project	<u>23,889</u>	61,30,504
Gain on SBI Investments		14,72,684	Closing Balance (as on 31 March 2022)		
			Cash Balance	1,465	
			State Bank of India, CBE - 30090187363	1,11,949	
			State Bank of India, New Delhi - 40053953634	761	
			SBI Investment	<u>1,05,86,583</u>	1,07,00,758
Total		<u>1,68,31,262</u>	Total		<u>1,68,31,262</u>

Coimbatore
Date : 26.08.22



ASSESSEE

For S. KRISHNAMOORTHY & Co.,
Chartered Accountants

Indira

V. INDIRA
Membership No.: 200817
Partner
CHARTERED ACCOUNTANTS