

S. KRISHNAMOORTHY & CO.

Chartered Accountants

PARTNERS

K.N. SREEDHARAN F.C.A.

G. KARTHIKEYAN F.C.A.

B. KRISHNAMOORTHY F.C.A.

V. INDIRA F.C.A.

CERTIFICATE

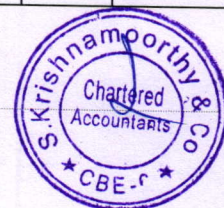
We have audited the accounts of **Zoo Outreach Organisation Trust**, 3A2, Varadharajulu Nagar, FCI Road, Ganapathy, Coimbatore- 641 006, Registered at Tamil Nadu, 510/2006/BK4, for the year ending 31 March 2025 and examined all relevant books and vouchers and certify that according to the audited accounts:

1. The brought forward foreign contribution at the beginning of the financial year was **Rs. 69,44,693/-**
2. Foreign contribution of / worth **Rs. 34,25,105/-** was received by the Association during the financial year 2024-2025.
3. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth **Rs. 4,14,357 /-** was received by the Association during the financial year 2024-2025.
4. The balance of unutilised foreign contribution with the Association at the end of the financial year 2024-2025 was **Rs. 48,18,437 /-**
5. Certified that the Trust has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with Rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
6. The information furnished in this certificate and in the enclosed Balance Sheet and Statement of Receipt and payment is correct as checked by me/us.
7. The association has utilized the foreign contribution received for the purpose(s) it is registered/granted prior permission under Foreign Contribution (Regulation) Act, 2010

I have examined all relevant books and records, and I hereby certify the following activities/project wise and location wise details of receipt and utilisation of foreign contribution:



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	IEF Human Elephant Co-existence TN Project	Tamil Nadu	1,20,475	-	-		1,20,475		-	
2	Species Assessment Project	Tamil Nadu	1,12,964		-		1,12,964		-	
3	Hoolock Gibbon Project	North East India	1,79,186		814		1,80,000		-	
4	General Zoo Outreach Activities	India	12,25,082		939		20,168		12,05,853	
5	AES Human Elephant Co-existence Tamil Nadu Project	Tamil Nadu	6,31,320		5,13,861		1,38,545		10,06,636	
6	USFWS SMTR Tamil Nadu Project	Tamil Nadu	2,25,405		6,54,746		8,80,151		-	
7	USFWS HECx TN Project	Tamil Nadu	15,34,548		3,28,355		5,77,186		12,85,717	
8	GGF Flora Restoration Project	Tamil Nadu	54,364		-		54,364		-	
9	USConGen Arts for Conservation Project	Tamil Nadu	-		11,10,325		11,10,325		-	
10	Shoal WG Threatened FW Fishes Expense	India	28,61,349		-		16,99,400		11,61,949	
11	Chamba Restoration Income	Tamil Nadu	-		8,19,399		6,61,117		1,58,282	
	Total		69,44,693	-	34,28,439	-	55,54,695	-	48,18,437	-



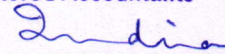
I have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief Wildlife Information Liaison Development Society have:

(i) not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder; or

~~(ii) Violated the provisions of Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder. The details of violations are as under~~

Place : Coimbatore
Date : 30.06.2025

For S.KRISHNAMOORTHY & Co.,
F.R.No.:001496S
Chartered Accountants



V.INDIRA
Partner
Membership No.:200817

CHARTERED ACCOUNTANTS
UDIN : 25200817BMGHGW2202

Zoo Outreach Organisation Trust
3A2 Varadharajulu Nagar, Ganapathy, Coimbatore - 641006
FCRA BRANCH - Balance Sheet as on March 31, 2025

(Amount in Rs.)

Particulars		Note No	31 March 2025	31 March 2024
I	Sources of Funds			
(a)	Unrestricted Funds	1	62,87,017	59,33,482
(b)	Restricted Funds		50,77,572	72,33,693
			1,13,64,589	1,31,67,174
II	Current liabilities			
(a)	Creditors	2	8,193	16,757
(b)	Other Current Liabilities	3	2,250	-
	Payable to General Account			4,00,200
			10,443	4,16,957
	Total		1,13,75,032	1,35,84,131
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	4	2,85,376	3,18,158
(b)	Long Term Loans and Advances	5	-	-
			2,85,376	3,18,158
2	Current assets			
(a)	Current investments	6	1,06,13,602	1,28,99,245
(b)	Receivables	7	3,48,494	1,74,948
(c)	Cash and bank balances	8	1,27,559	1,91,780
(d)	Short-term Loans & Advances	9	-	-
			1,10,89,655	1,32,65,974
	Total		1,13,75,032	1,35,84,131
See accompanying notes to financial statements				

For S.Krishnamoorthi & Co.
Chartered Accountants
Firm's Registration Number : 001496S

Indira

V.Indira, Partner
Membership No.200817
Date: 30.06.2025



For Zoo Outreach Organisation Trust

Latha G. Ravikumar

Latha G. Ravikumar
Finance
Director Trustee

PAN: ABEPL2312B

Jr. R. V. Sanjay Molur

Jr. R. V. Sanjay Molur
Executive Director
Trustee

PAN: ADPPM6441D

Zoo Outreach Organisation Trust
3A2 Varadharajulu Nagar, Ganapathy, Coimbatore - 641006
FCRA BRANCH - Income and Expenditure for the year ended March 31, 2025

	Particulars	Note NO	31st March, 2025			31st March, 2024		
			Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
III	Income (Project Wise)							
(a)	Donations	10	-	34,25,105	34,25,105	1,86,660	89,94,643	91,81,303
(b)	Other Income	11	4,14,357	-	4,14,357	9,56,800	-	9,56,800
	Total Income		4,14,357	34,25,105	38,39,462	11,43,460	89,94,643	1,01,38,103
IV	Expenses							
(a)	Project Expenses	12	-	54,41,783	54,41,783	-	75,71,078	75,71,078
(b)	Administration Expenses	13	28,749	-	28,749	86,117	47,500	1,33,617
(c)	Repairs & Maintenance	14	35,773	-	35,773	-	-	-
(d)	Other Expenses	15	1,000	-	1,000	3,253	-	3,253
(e)	Depreciation and amortization expenses	4	2,916	-	2,916	3,240	-	3,240
	Total expenses		68,437	54,41,783	55,10,220	92,610	76,18,578	77,11,187
	Excess of Income over Expenditure for the year before exceptional (III-IV)							
V								
			3,45,920	-20,16,678	-16,70,758	10,50,850	13,76,066	24,26,916
	Transfer to respective funds		3,45,920	-20,16,678		10,50,850	13,76,066	
	The accompanying notes are an integral part of the financial statements							

For S.Krishnamoorthi & Co.
Chartered Accountants
Firm's Registration Number : 0014965

V.Indira
V.Indira, Partner
Membership No.200817
Date: 30.06.2025



For Zoo Outreach Organisation Trust

Latha G. Ravikumar
Latha G. Ravikumar
Finance Director Trustee
PAN: ABEPL2312B

Dr. R. V. Sanjay Molar
Dr. R. V. Sanjay Molar
Executive Director Trustee
PAN: ADPPM6441D

Zoo Outreach Organisation Trust 3A2 Varadharajulu Nagar, Ganapathy, Coimbatore - 641006 FCRA BRANCH - Notes forming part of the Financial Statements for the year ended, 31st March, 2025 Note - 1 NPOs Funds					
(Amount in Rs.)					
Sr. No	Particulars	As at 1st April 2024	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025
(A)	Unrestricted Funds				
	General Funds	59,33,481	4,23,554	70,018	62,87,017
		59,33,481	4,23,554	70,018	62,87,017
(B)	Restricted Funds				
(i)	Assets Funds	2,89,000	1,01,962	1,31,827	2,59,135
(ii)	Corpus Funds				
	IEF Human Elephant Co-eXistence TN Project	1,20,475	-	1,20,475	-
	Species Assessment Project	1,12,964	-	1,12,964	-
	Hoolock Gibbon Project	1,79,186	814	1,80,000	-
	Other Zoo Outreach Activities	12,25,082	939	20,168	12,05,853
(iii)	Non-Corpus Funds:				
	AES Human Elephant Co-eXistence Tamil Nadu Project	6,31,320	5,13,861	1,38,545	10,06,636
	USFWS SMTR Tamil Nadu Project	2,25,405	6,54,746	8,80,151	-
	USFWS HECx TN Project	15,34,548	3,28,355	5,77,186	12,85,717
	GGF Flora Restoration Project	54,364	-	54,364	-
	USConGen Arts for Conservation Project	-	11,10,325	11,10,325	-
	Shoal WG Threatened FW Fishes Expense	28,61,349	-	16,99,400	11,61,949
	Chamba Restoration Income	-	8,19,399	6,61,117	1,58,282
		72,33,693	35,30,401	56,86,522	50,77,572
	GRAND TOTAL	1,31,67,174	39,53,955	57,56,541	1,13,64,589
	Previous Year (PY)	1,05,10,759	1,03,93,512	77,37,096	1,31,67,174

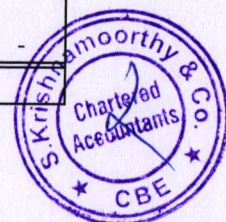


Zoo Outreach Organisation Trust
3A2 Varadharajulu Nagar, Ganapathy, Coimbatore - 641006
FCRA BRANCH - Notes forming part of the Financial Statements for the year ended, 31st March, 2025
(Amount in Rs.)

S.No.	Particulars	31 March 2025	31 March 2024
2	Creditors		
	Accounts Payable	8,193	16,757
3	Other Current Liabilities:		
	Statutory Dues Payable	2,250	-
5	Long Term Loans and Advances:		
	Income Tax Refund Receivable	-	-
6	Current investments:		
	Other Securities:		
	Investments in SBI Debt Funds out of:		
	Corpus funds till 31.03.2021	1,29,182	5,61,021
	Corpus funds till 31.03.2022	10,76,686	10,76,686
	Non-corpus Funds	94,07,734	1,12,61,539
		1,06,13,602	1,28,99,245
7	Receivables (Unsecured, considered good):		
	"Undisputed" "outstanding for up to six months"		
	Donations receivable	3,48,494	1,74,948
8	Cash and Cash Equivalents:		
	Cash on hand	3,181	3,791
	Balances with banks	1,24,378	1,87,989
		1,27,559	1,91,780
9	Short-term Loans & Advances:		
	Unsecured, considered good		
	Rent Advance	-	-



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Zoo Outreach Organisation Trust

3A2 Varadharajulu Nagar, Ganapathy, Coimbatore - 641006

FCRA

FCRA BRANCH - Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note -4 Property, Plant and Equipment

Particulars	Gross Block				Depreciation				Net Block	
	As on 01.04.2024	Additions	Deletions	As on 31.03.2025	As on 01.04.2024	During This Year	Withdrawn	As on 31.03.2025	As on 01.04.2024	As on 31.03.2025
Furniture and Fixtures	35,997			35,997	6,839	2,916		9,755	29,158	26,242
Asset Fund:										
Vehicle	85,000			85,000	43,350	12,495		55,845	41,650	29,155
Computer and Software	2,47,350	1,01,962		3,49,312	-	1,19,332		1,19,332	2,47,350	2,29,980
Grand Total	3,68,347	1,01,962	-	4,70,309	50,189	1,34,743	-	1,84,933	3,18,158	2,85,376
PREVIOUS YEAR	1,20,997	2,47,350	-	3,68,347	29,100	21,090	-	50,189	91,897	3,18,158



Zoo Outreach Organisation Trust

3A2 Varadharajulu Nagar, Ganapathy, Coimbatore - 641006

FCRA BRANCH - Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

S. No.	Particulars	31 March 2025			31 March 2024		
		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
10	Donations:						
	Other Donations:						
	Shoal WG Threatened FW Fishes Expense (Research)			-		32,07,200	32,07,200
	GGF Flora Restoration Project			-		3,26,920	3,26,920
	Chamba Restoration Project		8,19,399	8,19,399			-
	ZT Conservation Outreach Project		-	-	1,86,660		1,86,660
	USFWS SMTR Tamil Nadu Project		6,53,165	6,53,165		14,43,463	14,43,463
	USConGen Arts for Conservation Project		11,10,325	11,10,325		5,51,415	5,51,415
	USFWS HECx TN Project		3,28,355	3,28,355		29,74,971	29,74,971
	AES Human Elephant Co-eXistence Tamil Nadu Project		5,13,861	5,13,861		4,90,674	4,90,674
		-	34,25,105	34,25,105	1,86,660	89,94,643	91,81,303
11	Other Income:						
	Reimbursements			-	55,980		55,980
	Gain from SBI Investments	4,14,357		4,14,357	9,00,820		9,00,820
		4,14,357	-	4,14,357	9,56,800	-	9,56,800
12	Project Expenses:						
	IEF Human Elephant Co-eXistence TN Project		1,20,000	1,20,000		60,000	60,000
	Species Assessment Project		1,12,500	1,12,500		2,65,000	2,65,000
	Hoolock Gibbon Project		1,80,000	1,80,000		2,54,222	2,54,222
	AES Human Elephant Co-eXistence Tamil Nadu Project		1,38,545	1,38,545		1,30,529	1,30,529
	USFWS SMTR Tamil Nadu Project		8,80,151	8,80,151		24,54,913	24,54,913
	USFWS HECx TN Project		4,75,224	4,75,224		25,11,006	25,11,006
	GGF Flora Restoration Project		53,700	53,700		2,72,556	2,72,556
	USConGen Arts for Conservation Project		11,01,792	11,01,792		5,51,415	5,51,415
	Shoal WG Threatened FW Fishes Expense		16,99,400	16,99,400		3,45,851	3,45,851
	Chamba Restoration Income		6,61,117	6,61,117			-
	Ocean Project		19,354	19,354			-
	Thenmala Primate Project			-	1,21,600		1,21,600



Zoo Outreach Organisation Trust

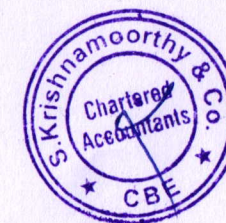
3A2 Varadharajulu Nagar, Ganapathy, Coimbatore - 641006

FCRA BRANCH - Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

S. No	Particulars	31 March 2025			31 March 2024		
		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	Elephant Project			-		45,654	45,654
	MBZ WG Dwelling Fish project (Arya)			-		3,23,403	3,23,403
	IUCN Mahseer Project Expense			-		1,528	1,528
	Ocean Literacy Project Expense			-		13,704	13,704
	MbZ Tigerbeetle Project Expense			-		2,19,697	2,19,697
		-	54,41,783	54,41,783	-	75,71,078	75,71,078
13	Administration Expenses						
	Salary and Rent			-		47,500	47,500
	Travel/Food/Accommodation	10,142		10,142	62,100		62,100
	Bank Charges	16,789		16,789	16,047		16,047
	Printing and Stationary	1,818		1,818	450		450
	Communication			-	7,520		7,520
		28,749	-	28,749	86,117	47,500	1,33,617
14	Repairs & Maintenance						
	Website Maintenance	35,773		35,773			
		35,773	-	35,773			
15	Other Expenses						
	Sundry Expense	1,000		1,000	3,253		3,253



Zoo Outreach Organisation Trust
3A2, Varadharajulu Nagar, FCI Road, Ganapathy, Coimbatore 641 006
Detailed Income and Expenditure Statement (FCRA) for the year ended 31 March 2025

Income	Amount	Total (Rs)	Expenditure	Amount	Total (Rs)
Corpus					
IEF - Human Elephant Co-existence Tamil Nadu Project					
Brought Forward from Previous Year (I)		1,20,475	Street play expenses		1,20,000
			Transferred to General ZOO Outreach Activities (Corpus)		475
Total		1,20,475	Total		1,20,475
Species Assessment Project					
Brought Forward from Previous Year (II)		1,12,964	Salary		12,500
			Data Compilation		1,00,000
			Transferred to General ZOO Outreach Activities (Corpus)		464
		1,12,964	Total		1,12,964
USFWS Hoolock Gibbons Project (F19AP00816)					
Brought Forward from Previous Year (III)		1,79,186	Workshop		1,80,000
Transferred to General ZOO Outreach Activities (Corpus)		814			
Total		1,80,000	Total		1,80,000
General ZOO Outreach Activities					
Brought Forward from Previous Year (IV)		12,25,082	Ocean Project Expense:		
Transferred from IEF HECx & Species Assessment Project		939	Food and Accommodation	645	
			Institutional Overheads	132	
			Travel	11,077	
			Administration Cost	7,500	
					19,354
			Transferred to General ZOO Outreach Activities (Corpus)		814
			Carry Forward to Next Year		12,05,853
Total		12,26,021	Total		12,26,021



Zoo Outreach Organisation Trust
3A2, Varadharajulu Nagar, FCI Road, Ganapathy, Coimbatore 641 006
Detailed Income and Expenditure Statement (FCRA) for the year ended 31 March 2025

Income	Amount	Total (Rs)	Expenditure	Amount	Total (Rs)
Brought forward from Previous Year (I-IV) (Corpus)		16,37,707	Current Year FCRA Expenses (Corpus)		4,31,854
			Carry Forward to Next Year (Corpus)		12,05,853
Total (Corpus)		16,37,707	Total (Corpus)		16,37,707

Non Corpus

AES Human Elephant Co-eXistence Tamil Nadu Project

Brought Forward from Previous Year (V)	6,31,320	Salary	1,000
Contribution from Asian Elephat Support, USA Rt 16	5,13,861	Printing/Stationery	4,270
		Street Play	88,250
		Travel/Food/Accommodation	45,025
		Carry Forward to Next Year (1)	10,06,636
Total	11,45,181	Total	11,45,181

USFWS SMTR Tamil Nadu Project (F22AP01000)

Brought Forward from Previous Year (VI)	2,25,405	Salary	4,00,000
Contribution from U.S. Fish Wildlife Service, USA	6,53,165	Travel Food Accommodation	3,43,100
Excess of Expenditure over income transferred	1,581	Communication	16,075
		Printing & Stationery	40,099
		Temporary Field Assistants	15,000
		Training Items	65,877
Total	8,80,151	Total	8,80,151

USFWS HECx TN Project (F22AP00159)

Brought Forward from Previous Year (VII)	15,34,548	Communication	8,159
Contribution from U.S. Fish Wildlife Service, USA	3,28,355	Equipment	19,391
		Field Equipment	2,37,000
		Food Accommodation	98,662
		Salary	45,000



Zoo Outreach Organisation Trust
3A2, Varadharajulu Nagar, FCI Road, Ganapathy, Coimbatore 641 006
Detailed Income and Expenditure Statement (FCRA) for the year ended 31 March 2025

Income	Amount	Total (Rs)	Expenditure	Amount	Total (Rs)
			Supplies		10,814
			Travel		56,198
			USFWS HECx TN Project Expense Equipment-Capitalized		1,01,962
			Carry Forward to Next Year (2)		12,85,717
Total		18,62,903	Total		18,62,903
USConGen Arts for Conservation Project					
Contribution from American Consulate General, Chennai		11,10,325	Contractual Services		2,38,625
			Indirect Expenses		52,500
			Salary		1,59,900
			Supplies		1,22,862
			Travel		5,27,905
			Excess of Income over expenditure		8,533
Total		11,10,325	Total		11,10,325
Chamba Restoration Project					
Contributions received during the year		8,19,399	Salary		3,96,950
			Nursery		1,92,400
			Travel		71,767
			Carry Forward to Next Year (3)		1,58,282
Total		8,19,399	Total		8,19,399
Shoal WG Threatened FW Fishes Expense (Research)					
Brought Forward from Previous Year (VIII)		28,61,349	Administration Overheads		3,02,949
			International Travel for SHOAL		1,52,531
			Printing & Stationery		4,027



Zoo Outreach Organisation Trust
3A2, Varadharajulu Nagar, FCI Road, Ganapathy, Coimbatore 641 006
Detailed Income and Expenditure Statement (FCRA) for the year ended 31 March 2025

Income	Amount	Total (Rs)	Expenditure	Amount	Total (Rs)
			Denise Equipment & Consumables		370
			Denise Field assistant		69,640
			Denise Food & Accommodation		28,349
			Denise Travel		42,828
			Subterranean Salary		3,84,000
			Subterranean Travel		3,92,235
			Subterranean Chemicals & Consumables		1,73,741
			Subterranean Food & Accommodation		1,11,720
			Subterranean Education & Outreach Materials Printing		31,860
			Subterranean Holding Facility		2,000
			Subterranean Workshop & Awareness Program		3,150
			Carry Forward to Next Year (9)		11,61,949
Total		28,61,349	Total		28,61,349
GGF Flora Restoration Project					
Brought Forward from Previous Year (IX)		54,364	Salary		51,700
			Travel		2,000
			Excess of Income over expenditure		664
		54,364	Total		54,364
General Wildlife Conservation Outreach Activities			General Administration Cost		
Gain on SBI Investments		4,14,357	Food and Accommodation		9,592
Excess of Income over expenditure		9,197	Bank Charges		16,789
			Printing and Stationary		1,818
			Website Maintenance		35,773
			Sundry Expense		1,000
			Travelling Expense		550

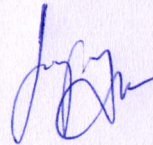


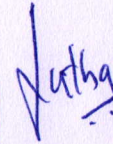
Zoo Outreach Organisation Trust
3A2, Varadharajulu Nagar, FCI Road, Ganapathy, Coimbatore 641 006
Detailed Income and Expenditure Statement (FCRA) for the year ended 31 March 2025

Income	Amount	Total (Rs)	Expenditure	Amount	Total (Rs)
			Depreciation		2,916
			Excess of Expenditure over income transferred		1,581
			Excess of Income transferred to Non- Corpus Fund		3,53,536
Total		4,23,554	Total		4,23,554
Brought Forward from Previous Year (V - IX)(Non-corporus)		53,06,986	Current Year Expenses (ZT FCRA Non-corporus)		50,78,366
Current Year Income (Non-corporus)		38,39,462	Carry Forward to Next Year (1-4) (Non-corporus)		36,12,584
			Capitalised		1,01,962
			Excess of Income over Expenses (Non-corporus)		3,53,536
Total (Non-corporus)		91,46,448	Total (Non-corporus)		91,46,448

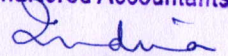
Place: Coimbatore
Date : 30.06.2025

ASSESSEE





For **S.KRISHNAMOORTHY & Co.**
F.R.No.: 001496S
Chartered Accountants



V.INDIRA
Partner
Membership No.: 200817

CHARTERED ACCOUNTANTS