

INDEPENDENT AUDITOR'S REPORT

To the Members of **WILDLIFE CONSERVATION SOCIETY – INDIA,**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of Wildlife Conservation Society – India (“the Company”), which comprise the Balance Sheet as at 31st March 2022 and the Statement of Income and Expenditure for the year then ended, Statement of Cash flow and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its surplus for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and 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 Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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, the Board of Directors is responsible for assessing the Company'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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with Governance are also responsible for overseeing the company'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.

A further description of our responsibilities for the audit of the financial statements is included in 'Annexure A' of this Auditor's Report.



Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Income and Expenditure and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations which could impact its financial position in note 18 in the financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. No amounts were required to be transferred to the Investor Education and Protection Fund by the Company.



- iv. (a) The management of the Company has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other source or kind of funds) by the Company to or in any other persons or entities including foreign entities ('Intermediaries'), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The management of the Company has represented that to the best of its knowledge and belief, no funds have been received by the company from any persons or entities including foreign entities ('Funding Parties'), with the understanding whether recorded in writing or otherwise, that the company shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding party ('Ultimate Beneficiaries') or provide any guarantee, or security or the like on behalf of the Ultimate Beneficiaries;
- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us on the Company, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), contain any material misstatement.
- v. The company has not declared or paid any dividend during the year under Audit.

Place: Bangalore
Date: 15th September 2022

For G. Anantha & Co.,
Chartered Accountants
(FRN 005160S)



Rani N.R
Partner
Membership No.: 214318
UDIN: 22214318ATHCHE6535

ANNEXURE A TO THE AUDITOR'S REPORT

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



ANNEXURE “B” TO THE INDEPENDENT AUDITOR’S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF WILDLIFE CONSERVATION SOCIETY – INDIA.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of **WILDLIFE CONSERVATION SOCIETY – INDIA** (“the Company”) as of March 31, 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (‘ICAI’). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Bangalore

Date: 15th September 2022

For G. Anantha & Co.,
Chartered Accountants
(FRN 005160S)



Rani N.R.
(Partner)

Membership No. 214318

UDIN: 22214318ATHCHE6535

WILDLIFE CONSERVATION SOCIETY - INDIA
551, 7th Main Road Rajiv Gandhi Nagar 2nd Phase Kodigehalli
BANGALORE - 560 097

CIN : U74999KA2011NPL058034

Wildlife Conservation Society - India ('the Company') was incorporated on 7 April 2011 as a private company limited by guarantee under Section 25 of the Companies Act, 1956 (corresponding to section 8 of the Companies Act, 2013). The primary object to be pursued by the Company is the protection and conservation of the natural environment, its flora and fauna and in particular the preservation of wildlife and wild places. The registered office of the Company is situated in Bangalore.

1 Significant Accounting Policies

a Basis of preparation :

The financial statements of the Company have been prepared under the historical cost convention on accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India to comply with the Accounting Standards notified under Section 133 of Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 2013. Accounting policies have been consistently applied.

b Use of estimates :

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) in India requires management to make judgements, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognised prospectively in current and future periods.

c Revenue recognition- Donation/Grants received :

Revenue grants and donations including Government Grants are recognised as income when they are received, except where the terms and conditions require the donation/grant to be utilised over a certain period or only in a specific manner, in which case, the grants / donations are recognised as income on a systematic basis over the periods necessary to match them with the related costs which they are intended to compensate. Unutilised donations/grants are reflected as Liabilities.

Donations/Grants including Government grants received for the acquisition of fixed assets are classified as Capital Grants. Where depreciation is charged on the fixed assets acquired out of the grant, income is recognised out of the Capital Grant on a systematic and rational basis over the useful life of the asset, i.e to the extent of depreciation.

Non- monetary assets given free of cost is recorded at a nominal value. .

d Property, Plant and Equipment:

Tangible assets are stated at cost less accumulated depreciation and impairment, if any. Cost comprises the purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use. Tangible assets received as donation are recorded at nominal value.

In respect of Tangible assets acquired during the year, depreciation has been charged on Written down Value basis so as to write off the cost of the assets over the useful lives as prescribed under part C of Schedule II of the Companies Act, 2013.

During the year under Audit, for certain class of assets, based on the evaluation and assessment, the Company believes that the useful lives adopted by it best represent the period over which an asset is expected to be available for use. Accordingly, for these assets, the useful lives estimated by the Company are different from those prescribed in Schedule II of the Companies Act, 2013. (Mentioned below).

Additional depreciation on account of the change in the useful life is calculated with retrospective effect from the date of purchase of the asset. Total additional depreciation charged on account of this change in useful life amounts to Rs.6,25,686.

For the assets acquired prior to April 1, 2014, the carrying amount as on April 1, 2014 is depreciated over the remaining useful life of the assets. Where depreciation is charged on the tangible assets acquired out of the grant, income is recognised out of the Capital Grant on a systematic and rational basis over the useful life of the asset, i.e to the extent of depreciation.



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An impairment loss is recognised when the carrying value of an asset exceeds its recoverable amount.

The estimated useful life of the assets are as follows:

Office Equipments: 5 years

Computers: 3 years

Motor Vehicles: 8 years

Furniture and Fittings : 10 years

Plant & Machinery :

Useful life of Plant & Machinery as estimated by the Management

Cuddeback Cameras :8 Years

Binocular :3 Years

GPS : 3 Years

GRS Densitometer : 3 Years

Inverter : 5 Years

Projector : 5 Years

TASCAM Recorder : 5 Years

Cameras : 3 Years

Research Equipment : 5 Years

Inverter : 5 Years

Intangible Assets:

Intangible assets are stated at costs less accumulated amortization and impairment. Intangible assets are amortized over their respective individual estimated useful lives, on a straight line basis, from the date they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence and other economic factors. Amortization methods and useful lives are reviewed periodically including at each financial year end.

Useful life :

1)Wildlife Trafficking Mobile Application Software - 3 Years

e Leasing :

Lease rentals in respect of assets taken under operating lease are charged to revenue.

f Investments :

Long term investments are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value.

g Foreign currency transactions and translations :

Transactions in foreign currencies entered into by the company and its integral foreign operations are accounted at the exchange rate prevailing on the date of the transaction or at the rates that closely approximate the rate on the date of the transaction. Income and expenses are translated at the rate prevailing on the date of transaction during the year.

Donations/ Grants received in foreign currency are accounted at the exchange rates prevailing on the date of credit in the bank account.

Foreign currency monetary items of the company outstanding at the balance sheet date are restated at the year-end rates. Exchange differences arising out of these translations are charged to the statement of Income and Expenditure.

h Employee benefits :

Contribution to defined contribution retirement benefit schemes are recognized as an expense when employees have rendered services entitling them to such benefits.

Liability for Defined Benefit Schemes is provided on the basis of actuarial valuation, with the Company's liability towards gratuity determined using the Projected Unit Credit Method, actuarial gains/ losses recognized in the Statement of Profit and Loss as income or expense.



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i Provisions, contingent liabilities and contingent assets :

The Company recognises a provision when there is a present obligation as a result of an obligating event that probably requires outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure of a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made. Where existing contingent liabilities are disclosed by way of notes to accounts. Contingent assets are neither recognized nor disclosed.

j Income taxes :

The Company was incorporated under section 25 of the Companies Act, 1956, corresponding to section 8 of the Companies Act, 2013 with charitable objects. The Company is registered under section 12 AA of the Income Tax Act, 1961. There being no 'taxable income' or 'tax expense', the question of provisions for current tax and/or deferred tax asset/liability does not arise for the Company.

k Earnings Per share :

The Company is limited by guarantee having no share capital. Hence the disclosure of earning per share is not applicable.

l Cash and Cash Equivalents :

Cash and cash equivalents comprise cash and cash deposits with banks. The company considers all highly liquid investments which are readily convertible to known amounts as cash and cash equivalents.

m Cash Flow Statement :

Cash Flows are reported using the indirect method whereby profits before tax are adjusted for the effects of transactions of a non cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of incomes or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities are segregated.



R. K. M.

M. P. Hanu.



WILDLIFE CONSERVATION SOCIETY - INDIA
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CIN: U74999KA2011NPL058034

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2022

(In Rs. Hundred)

Particulars	Note No	As at 31.03.2022	As at 31.03.2021
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	-	-
(b) Reserves and Surplus	3	1,98,366	1,85,766
(c) Money received against share warrants		-	-
(2) Non-Current Liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions	4	61,816	39,700
(3) Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables		-	-
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.		-	-
(c) Other current liabilities	5	3,05,373	1,47,394
(d) Short-term provisions	6	12,126	4,306
Total		5,77,880	3,77,167
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	7(A)	1,10,996	1,05,588
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development	7(B)	21,705	20,011
(b) Non-current investments	8	61,816	39,700
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets	9	22,952	22,984
(2) Current assets			
(a) Current investments	10	12,126	4,306
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents	11	3,30,105	1,58,992
(e) Short-term loans and advances	12	8,706	16,271
(f) Other current assets	13	9,474	9,314
Total		5,77,880	3,77,167

Significant Accounting Policies

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For and on behalf of the Board of Directors

As per our Report of even date
For G. Anantha & Co.
Chartered Accountants
FRN: 00 5160 S

P.M. Muthanna

P.M. Muthanna
Director
DIN: 08888150

Killivalavan Rayar

Killivalavan Rayar
Director
DIN: 07555843



Rani N.R

Rani N.R
Partner
Membership No: 214318
UDIN: 22214318ATHCHE6535



Date: 15.09.2022
Place: Bangalore

WILDLIFE CONSERVATION SOCIETY - INDIA
551, 7th Main Road Rajiv Gandhi Nagar 2nd Phase Kodigehalli
Bangalore 560097
CIN: U74999KA2011NPL058034

CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

(In Rs. Hundred)

	Particulars	Note No	For the year ended 31.03.2022	For the year ended 31.03.2021
I.	REVENUE FROM OPERATIONS:			
(a)	Revenue Grant recognised		13,42,317	11,13,963
(b)	Capital Grant recognised to the extent of Depreciation		57,704	48,526
(c)	Donations		15,780	1,839
(d)	Interest		4,917	3,267
(e)	Other Income		-	-
	Total Income		14,20,717	11,67,595
II	EXPENSES :			
(a)	Cost of operations	14	9,62,001	8,37,896
(b)	Employee benefit expenses	15	3,28,616	1,75,589
(c)	Depreciation	7	57,704	48,526
(d)	Other expenses	16	66,898	1,04,067
	Total Expenses		14,15,219	11,66,078
III	Surplus/(Deficit) before exceptional and extraordinary items and tax (I - II)		5,498	1,517
IV	Exceptional Items		-	-
V	Surplus / (Deficit) before extraordinary items and tax (III - IV)		5,498	1,517
VI	Extraordinary Items		-	-
VII	Surplus / (Deficit) before tax (V- VI)		5,498	1,517
VIII	Tax expense:			
(1)	Current tax		-	-
IX.	Surplus/(Deficit) from the period from continuing operations (VII - VIII)		5,498	1,517
X.	Surplus/(Deficit) from discontinuing operations		-	-
XI.	Tax expense of discounting operations		-	-
XII.	Surplus/(Deficit) from Discontinuing operations (X - XI)		-	-
XIII.	Surplus / (Deficit) for the period (IX + XII)		5,498	1,517
XIV.	Earning per equity share: Not Applicable			
(1)	Basic		-	-
(2)	Diluted		-	-

For and on behalf of the Board of Directors

As per our Report of even date
For G. Anantha & Co.
Chartered Accountants
FRN: 00 5160 S

Muthanna

P.M Muthanna
Director
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Date: 15.09.2022
Place: Bangalore

WILDLIFE CONSERVATION SOCIETY - INDIA
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CIN: U74999KA2011NPL058034

Consolidated Receipt and Payment account for the year ended 31st March 2022

(In Rs. Hundred)

Receipts	Amount in Rs		Payments	Amount in Rs	
Opening Balance			Fixed Assets		68,034
Cash-in-hand	64				
Cash at Bank:			Salaries & Allowances	304,585	
In Current & Savings account	25,888		Travelling & Conveyance	114,510	
In Fixed Deposit account	133,040	158,992	Community engagement	10,519	
			Professional fees	502,315	
			Project consumables & Field expenses	260,982	
			Project Grant Refunded	9,580	
Grant received	1,538,386		Postage ,Courier & Freight	3,636	
Donation received	15,780		Insurance & Utilities	27,362	
Sale of Fixed asset	4,500		Rent / Lease - Field	29,081	
Interest received	5,109		Rent Office	23,024	
Other Income		1,563,775	Communication expenses	952	
			Audit fees	4,820	
			Printing of Training materials	14,426	
			Repairs and Maintenance	18,975	
			Books and Periodicals	4,303	
			Rates & Taxes	1,673	
			Bank charges	361	1,331,106
			Net movement in Current Assets & Liabilities		-6,478
			Closing Balance		
			Cash-in-hand	47	
			Cash at Bank:		
			In Current & Savings account	22,386	
			In Fixed Deposit account	307,672	330,105
Total		1,722,767	Total		1,722,767

For and on behalf of the Board of Directors

As per our Report of even date
For G. Anantha & Co.
Chartered Accountants
FRN: 00 5160 S

Muthanna, P.M.

P M Muthanna
Director
DIN: 08888150

Killivalavan Rayar
Director
DIN: 07555843



Date: 15.09.2022
Place: Bangalore



Rani N.R.
Partner
Membership No: 214318
UDIN: 22214318ATHCHE6535

WILDLIFE CONSERVATION SOCIETY - INDIA
551, 7th Main Road Rajiv Gandhi Nagar 2nd Phase Kodigehalli
Bangalore 560097
CIN: U74999KA2011NPL058034

(In Rs. Hundred)

NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2022

2 Share Capital

	The Company was incorporated in 2011 as a private company limited by guarantee under section 25 of the Companies Act, 1956 (corresponding with section 8 of the Companies Act, 2013). As the company is limited by guarantee and not share capital, information relating to share capital is not included as part of the financial statements and notes forming part of the statements.		
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3	Reserves and Surplus	As at 31.03.2022	As at 31.03.2021
a	Capital Reserve:		
	Opening balance	1,25,599	90,469
	Add: Received during the year	68,034	83,656
	Add/ (Less): Transfer during the year	3,228	-
	Less: Depreciation recognised as income	57,704	48,526
	Sub Total (a)	1,32,701	1,25,599
b	General Reserve		
	Opening balance	60,167	59,350
	Add/ (Less): Surplus/ (Deficit) for the year	5,498	1,517
	Add/ (Less): Transfer during the year	-	700
	Sub Total (b)	65,665	60,167
	Total (a)+(b)	1,98,366	1,85,766

4	Long Term Provisions	As at 31.03.2022	As at 31.03.2021
a	Provision for Gratuity (Deposited in LIC Gratuity Fund shown under Non current Investments)	61,816	39,700
	Total	61,816	39,700

5	Other Current Liabilities	As at 31.03.2022	As at 31.03.2021
a	Project Grant:		
	Opening balance	1,21,641	1,46,993
	Add: Received during the year	15,38,386	11,68,209
	Add: Interest	69	1,324
	Add: Amount received on account of sale of Asset	4,500	-
	Less: Capital grant transferred to Capital reserve (Assets)	68,034	83,656
	Less: Utilised - Revenue expenses recognised as income	13,42,317	11,13,963
	Less: Project expenses incurred in advance	9,499	(2,734)
	Sub Total (a)	2,44,747	1,21,641
b	Others	As at 31.03.2022	As at 31.03.2021
	Statutory liabilities	11,625	6,348
	Staff Welfare Payable	8,004	8,004
	Expenses payable	41,197	11,401
	Sub Total (b)	60,826	25,753
	Total	3,05,573	1,47,394



Dr. M. K. Kulkarni



6	Short Term Provisions	As at 31.03.2022	As at 31.03.2021
a	Provision for Gratuity	12,126	4,306
	Total	12,126	4,306

8	Non Current Investments	As at 31.03.2022	As at 31.03.2021
a	LIC Gratuity Fund	61,816	39,700
	Total	61,816	39,700

9	Other non current assets	As at 31.03.2022	As at 31.03.2021
a	Deposits	22,952	22,984
	Total	22,952	22,984

10	Current Investments	As at 31.03.2022	As at 31.03.2021
a	LIC Gratuity Fund	12,126	4,306
	Total	12,126	4,306

11	Cash and Cash equivalents	As at 31.03.2022	As at 31.03.2021
a	Cash at bank:		
	In Fixed deposit account	3,07,672	1,33,040
	In Current & Savings Account		
	State Bank of India	20,294	25,871
	HDFC Bank	2,092	17
	Sub Total (a)	3,30,058	1,58,928
b	Cash on hand	47	64
	Sub Total (b)	47	64
	Total (a)+(b)	3,30,105	1,58,992

12	Short term loans and advances	As at 31.03.2022	As at 31.03.2021
a	Advance for expenses	8,706	16,271
	Total	8,706	16,271

13	Other Current Assets	As at 31.03.2022	As at 31.03.2021
a	Tax Deducted at source receivable	2,328	2,656
b	Interest accrued on fixed deposit	118	717
c	Prepaid Insurance	7,029	5,942
	Total	9,474	9,314



RRM

Mulhanna



14	Cost of operations	As at 31.03.2022	As at 31.03.2021
a	Project consumables & Field expenses	2,65,735	1,60,169
b	Repairs & Maintenance	18,081	19,738
c	Travelling and Conveyance	1,19,275	52,371
d	Postage, courier & freight charges	3,642	1,035
e	Printing	14,426	2,278
f	Books and Periodicals	4,303	2,525
g	Rent / Lease - Field	43,764	37,454
h	Professional charges	4,66,116	5,05,297
i	Community engagement	4,294	4,645
j	Bird Divertors	6,225	38,250
k	Insurance and Utilities	15,287	13,448
l	Bank charges	304	117
m	Rates & Taxes	550	571
	Total	9,62,001	8,37,896

15	Employee benefit expenses	As at 31.03.2022	As at 31.03.2021
a	Salaries & Allowances	2,98,956	1,43,348
b	Gratuity	29,661	32,241
	Total	3,28,616	1,75,589

16	Other expenses	As at 31.03.2022	As at 31.03.2021
a	Bank charges	58	51
b	Communication expenses	881	616
c	Rates & Taxes	1,254	1,216
d	Audit Fees	5,061	6,413
e	Office expenses	2,618	1,832
f	Consultancy Charges	36,058	82,038
g	Rent	8,749	7,429
h	Insurance & Utilities	11,109	3,671
i	Repair and Maintenance	1,110	802
	Total	66,898	1,04,067



RKM

M. K. Hanumanth



16 Additional information

a) Break up for remuneration to Auditors is as follows:

Particulars	2021-22	2020-21
As Auditors	5,061	6,413

b) Related Party Disclosure:

The names of the related parties where control exists and/or with whom transactions have taken place during the year and description of relationships are as follows:

Name	Relation
Killivalavan Ravar	Director
Nandita Hazarika	Director
P.M.Muthanna	Director

Directors Remuneration	2021-22	2020-21
Killivalavan Ravar	-	-
Nandita Hazarika	0	0
P.M.Muthanna	23,28,908	9,32,285

Earnings in foreign currency:	2021-22	2020-21
Grant	14,36,336	10,48,004
Donation	14,780	1,011

17 Additional Regulatory Information

i) Intangible assets under development aging.

Intangible assets under development	Amount in CWIP for a period of				Total
	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	
Projects in progress	1,693.30	9,29,250.00	10,71,884.00	-	20,02,827.30
Projects temporarily suspended	-	-	-	-	-
Total	1,693.30	9,29,250.00	10,71,884.00	-	20,02,827.30

ii) Ratios

Ratio	Unit	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance
Current Ratio	Times	Current Assets	Current Liabilities	1.13	1.25	-9%	
Debt-Equity Ratio	Times	Total Debt	Shareholder's Equity	NA	NA	NA	
Debt Service Coverage Ratio	Times	Earnings available for debt service	Debt Service	NA	NA	NA	
Return on Equity Ratio	%	Net Profits after taxes - Preference Dividend	Average Shareholder's Equity	NA	NA	NA	
Inventory turnover ratio	%	Cost of goods sold or sales	Average Inventory	NA	NA	NA	
Trade Receivables turnover ratio	Times	Net Credit Sales	Average Accounts Receivable	NA	NA	NA	
Trade payables turnover ratio	Times	Net Credit Purchases	Average Account Payables	NA	NA	NA	
Net capital turnover ratio	Times	Net Sales	Average Working Capital	NA	NA	NA	
Net profit ratio	Times	Net Profit	Net Sales	0.39%	0.13%	198%	Increase in revenue and surplus
Return on Capital employed	%	Earning before interest and taxes	Capital Employed	2.77%	0.82%	239%	Increase in surplus
Return on investment	%	Return(PAT)	Networth	NA	NA	NA	

18 The Company is subject to legal proceedings and claims, which have arisen in the course of operations. The Company's management reasonably expects that these legal actions and claims, when ultimately concluded and determined, will not have a material and adverse effect on the Company's results of operations or financial condition.

19 (a) We confirm that no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other source or kind of funds) by the Company to or in any other persons or entities including foreign entities ('Intermediaries'), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) We confirm that no funds have been received by the company from any persons or entities including foreign entities ('Funding Parties'), with the understanding whether recorded in writing or otherwise, that the company shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding party ('Ultimate Beneficiaries') or provide any guarantee, or security or the like on behalf of the Ultimate Beneficiaries;

20 Previous year figures have been regrouped wherever necessary.

For and on behalf of the Board of Directors,

Muthanna

P.M.Muthanna
Director
DIN: 08888130

R.K.M.

Killivalavan Ravar
Director
DIN: 07555843



As per our Report of even date
For G.Anantha & Co.
Chartered Accountants
FRN: 003160/S

Rami N.R.
Partner

Membership No: 214318
UDIN: 22214318ATHCHE6535



Date: 15.09.2022
Place: Bangalore

Note 7. Property, Plant & Equipment and Intangible Asset

(In Rs. Hundred)

(A) Property, Plant & Equipment

Particulars	Computers	Furniture & Fixtures	Office Equipments	Vehicles	Plant & Machinery (Research Equipments)	Total
Gross Block						
Cost as on 1st April 2021	46,818	7,110	9,884	95,891	64,172	2,23,875
Additions	16,474	4,521	2,282	10,896	32,169	66,340
Disposals / adjustments	-	-	-	4,950	-	4,950
Cost as on 31st March 2022	63,292	11,631	12,166	1,01,837	96,341	2,85,265
Depreciation						
As on 1st April 2021	27,701	3,980	6,073	49,928	30,605	1,18,287
for the year	16,825	1,089	2,162	14,473	23,155	57,704
Disposals / adjustments	-	-	-	1,722	-	1,722
At 31st March 2022	44,526	5,069	8,235	62,678	53,760	1,74,269
Net Block						
At 31st March 2022	18,766	6,562	3,930	39,158	42,580	1,10,996
At 31st March 2021	19,117	3,130	3,811	45,963	33,566	1,05,588

(B) Intangible Assets under development

Particulars	Software	Total
Gross Block		
Cost as on 1st April 2021	20,011	20,011
Additions	1,693	1,693
Disposals / adjustments	-	-
Cost as on 31st March 2022	21,705	21,705
Depreciation		
As on 1st April 2021	-	-
for the year	-	-
Disposals / adjustments	-	-
At 31st March 2022	-	-
Net Block		
At 31st March 2022	21,705	21,705
At 31st March 2021	20,011	20,011



PKM

M. K. K. K.



WILDLIFE CONSERVATION SOCIETY - INDIA
551, 7th Main Road Rajiv Gandhi Nagar 2nd Phase Kodigehalli
Bangalore 560097
CIN: U74999KA2011NPL058034

CASH FLOW STATEMENT AS AT 31ST MARCH 2022

(In Rs. Hundred)

Particulars	As on 31.3.2022	As on 31.3.2021
Cash flows from operating activities		
Surplus before taxation	5,498	1,517
Adjustments for:		
Profit on sale of asset	(1,272)	-
Depreciation	57,704	48,526
Operating Profit / (Loss) before working capital changes	61,930	50,043
Working capital changes:		
(Increase) / Decrease in non current assets	31	-
(Increase) / Decrease in advances	7,565	(621)
(Increase) / Decrease in other current assets	(159)	(1,511)
Increase / (Decrease) in other current liabilities	1,88,114	(31,443)
Cash generated from operations	2,57,481	16,468
Income taxes paid	-	-
Net cash from operating activities (A)	2,57,481	16,468
Cash flows from investing activities		
(Additions)/Deletions made to Investments	(29,935)	(2,782)
(Additions)/Deletions made to Fixed assets	(61,840)	(74,363)
(Additions)/Deletions made to Intangible Assets	(1,693)	(9,293)
Net cash used in investing activities (B)	(93,469)	(86,437)
Cash flows from financing activities		
Increase/(Decrease) in Capital Reserve	7,102	35,130
Increase/(Decrease) in General Reserve (other than surplus)	-	(700)
Net cash used in financing activities (C)	7,102	34,430
Net Increase in cash and cash equivalents (A+B+C)	1,71,113	(35,539)
Cash and cash equivalents at beginning of period	1,58,992	1,94,532
Cash and cash equivalents at end of period	3,30,106	1,58,992

For and on behalf of the Board of Directors

P.M. Muthanna

P.M Muthanna
Director
DIN: 08888150

Killivalavan Rayar

Killivalavan Rayar
Director
DIN: 07555843



As per our Report of even date
For G. Anantha & Co.
Chartered Accountants
FRN: 00 5160 S

Rani N.R
Partner

Membership No: 214318
UDIN: 22214318ATHCHE6535



Date: 15.09.2022
Place: Bangalore

WILDLIFE CONSERVATION SOCIETY - INDIA
551, 7th Main Road Rajiv Gandhi Nagar 2nd Phase Kodigehalli
Bangalore 560097
CIN: U74999KA2011NPL058034

FCRA BALANCE SHEET AS AT 31ST MARCH 2022

(In Rs. Hundred)

Particulars	Note No.	As at 31.03.2022	As at 31.03.2021
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2		-
(b) Reserves and Surplus	3	1,68,949	1,55,828
(c) Money received against share warrants			
(2) Non-Current Liabilities			
(a) Long-term borrowings			
(b) Deferred tax liabilities (Net)			
(c) Other Long term liabilities			
(d) Long-term provisions	4	61,816	39,700
(3) Current Liabilities			
(a) Short-term borrowings			
(b) Trade payables			
(i) total outstanding dues of micro enterprises and small enterprises			
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.			
(c) Other current liabilities	5	2,26,555	79,600
(d) Short-term provisions	6	12,126	4,306
Total		4,69,445	2,79,435
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	7(A)	91,077	87,616
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development	7(B)	21,705	20,011
(b) Non-current investments	8	61,816	39,700
(c) Deferred tax assets (net)			-
(d) Long term loans and advances			-
(e) Other non-current assets	9	22,753	22,784
(2) Current assets			
(a) Current investments	10	12,126	4,306
(b) Inventories			-
(c) Trade receivables			-
(d) Cash and cash equivalents	11	2,43,391	79,636
(e) Short-term loans and advances	12	8,406	18,022
(f) Other current assets	13	8,172	7,359
Total		4,69,445	2,79,435

Significant Accounting Policies

1

For and on behalf of the Board of Directors

As per our Report of even date
For G. Anantha & Co.
Chartered Accountants
FRN: 00 5160 S



P.M. Muthanna
Director
DIN: 08888150



Killivalavan Rayar
Director
DIN: 07555843



Rani N.R
Partner
Membership No: 214318
UDIN: 22214318ATGWMO5590

Date: 15.09.2022
Place: Bangalore

WILDLIFE CONSERVATION SOCIETY - INDIA
551, 7th Main Road Rajiv Gandhi Nagar 2nd Phase Kodigehalli
Bangalore 560097
CIN: U74999KA2011NPL058034

FCRA STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

(In Rs. Hundred)

	Particulars	Note No	As at 31.03.2022	As at 31.03.2021
I.	REVENUE FROM OPERATIONS:			
(a)	Revenue Grant recognised		12,70,926	10,60,837
(b)	Capital Grant recognised to the extent of Depreciation		44,472	45,320
(c)	Donations		14,780	1,011
(d)	Interest		2,094	3,147
(e)	Other income		-	-
	Total Income		13,32,271	11,10,315
II	EXPENSES :			
(a)	Cost of Operations	14	8,99,154	7,95,183
(b)	Employee Benefit Expenses	15	3,13,941	1,64,199
(c)	Depreciation & Amortization	7	44,472	45,320
(d)	Other expenses	16	66,739	1,01,903
	Total Expenses		13,24,305	11,06,605
III	Surplus/(Deficit)		7,966	3,710

For and on behalf of the Board of Directors



P.M Muthanna
Director
DIN: 08888150



Killivalavan Rayar
Director
DIN: 07555843



As per our Report of even date
For C. Anantha & Co.
Chartered Accountants
FRN: 00 5160 S



Rani N.R
Partner
Membership No: 214318
UDIN: 22214318ATGWMO5590



Date: 15.09.2022
Place: Bangalore

WILDLIFE CONSERVATION SOCIETY - INDIA
551, 7th Main Road Rajiv Gandhi Nagar 2nd Phase Kodigehalli
Bangalore 560097
CIN: U74999KA2011NPL058034

FCRA Receipt and Payment account for the year ended 31st March 2022

(In Rs. Hundred)

Receipts	Amount in Rs		Payments	Amount in Rs.	
Opening Balance :			Fixed asset		52,854
Cash-in-hand	40				
Cash at Bank:					
In Current & Savings account	5,513		Salaries & Allowances	2,90,066	
In Fixed Deposit account	74,083	79,636	Travelling & Conveyance	1,07,274.97	
			Community engagement	10,519	
			Professional fees	4,90,878	
			Project consumables & Field expenses	2,26,307	
Grant received	14,36,336		Postage, Courier & Freight	3,576	
Donation received	14,780		Insurance & Utilities	27,314	
Sale of Fixed asset	4,500		Rent / Lease - Field	29,081	
Interest received	2,138		Rent Office	23,024	
Other Income		14,57,754	Communication expenses	881	
			Audit fees	4,661	
			Printing of Training materials	8,611	
			Repairs and Maintenance	17,936	
			Books and Periodicals	2,409	
			Rates & Taxes	1,597	
			Bank charges	352	12,44,486
			Net movement in Current Assets & Liabilities		-3,341
			Closing Balance:		
			Cash-in-hand	40	
			Cash at Bank:		
			In Current & Savings account	21,906	
			In Fixed Deposit account	2,21,445	2,43,391
Total		15,37,391	Total		15,37,391

For and on behalf of the Board of Directors

Muthanna

P M Muthanna
Director
DIN: 08888150

RRM

Killivalavan Rayar
Director
DIN: 07555843



As per our Report of even date
For G. Anantha & Co.
Chartered Accountants
FRN: 00 5160 S

Rani N.R
Rani N.R
Partner
Membership No: 214318
UDIN: 22214318.ATGWM05590



Date: 15.09.2022
Place: Bangalore

WILDLIFE CONSERVATION SOCIETY - INDIA
551, 7th Main Road Rajiv Gandhi Nagar 2nd Phase Kodigehalli
Bangalore 560097
CIN: U74999KA2011NPL058034

NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2022

(In Rs. Hundred)

2	Share Capital
	The Company was incorporated in 2011 as a private company limited by guarantee under section 25 of the Companies Act, 1956 (corresponding with section 8 of the Companies Act, 2013). As the company is limited by guarantee and not share capital, information relating to share capital is not included as part of the financial statements and notes forming part of the statements.

3	Reserves and Surplus	As at 31.03.2022	As at 31.03.2021
a	Capital Reserve:		
	Opening balance	1,07,627	88,590
	Add: Additions during the year	52,854	64,358
	Add/(Less): Transfer during the year	3,228	-
	Less: Depreciation recognised as income	44,472	45,320
	Sub Total (a)	1,12,782	1,07,627
b	General Reserve:		
	Opening balance	48,201	44,491
	Add/(Less): Surplus/(Deficit) for the year	7,966	3,710
	Add/(Less): Transfer during the year	-	-
	Sub Total (b)	56,167	48,201
	Total (a)+(b)	1,68,949	1,55,828

4	Long term provisions	As at 31.03.2022	As at 31.03.2021
a	Provision for Gratuity (Deposited in LIC Gratuity Fund shown under Non current Investments)	61,816	39,700
	Total	61,816	39,700

5	Other current liabilities	As at 31.03.2022	As at 31.03.2021
a	Project Grant:		
	Opening balance	62,768	1,38,532
	Add: Received during the year	14,36,336	10,48,004
	Add: Amount received on account of sale of Asset	4,500	-
	Less: Capital grant transferred to Capital reserve (Assets)	52,854	64,358
	Less: Utilised - Revenue expenses recognised as income	12,70,926	10,60,837
	Less: Project expenses incurred in advance	(73)	(1,427)
	Sub Total (a)	1,79,898	62,768
b	Others:		
	Statutory liabilities	11,417	6,348
	Expenses payable	35,240	10,485
	Sub Total (b)	46,657	16,832
	Total (a)+(b)	2,26,555	79,600

6	Short term provisions	As at 31.03.2022	As at 31.03.2021
a	Provision for Gratuity (Deposited in LIC Gratuity Fund shown under Current Investments)	12,126	4,306
	Total	12,126	4,306

8	Non current investments	As at 31.03.2022	As at 31.03.2021
a	LIC Gratuity Fund	61,816	39,700
	Total	61,816	39,700



R. K. M.
K. K. K. K.



9	Other Non current assets	-	-
a	Deposits (Unsecured and considered good)	22,753	22,784
	Total	22,753	22,784

10	Current investments	As at 31.03.2022	As at 31.03.2021
a	LIC Gratuity Fund	12,126	4,306
	Total	12,126	4,306

11	Cash and cash equivalents	As at 31.03.2022	As at 31.03.2021
a	Cash at bank:		
	In Fixed deposit account	2,21,445	74,083
	In Current Account		
	State Bank of India	19,814	5,496
	HDFC Bank	2,092	17
	Sub Total (a)	2,43,352	79,597
b	Cash on hand	40	40
	Sub Total (b)	40	40
	Total (a)+(b)	2,43,391	79,636

12	Short term loans and advances	As at 31.03.2022	As at 31.03.2021
a	Advance for expenses	8,406	18,022
	Total	8,406	18,022

13	Other current assets	As at 31.03.2022	As at 31.03.2021
a	Tax Deducted at source receivable	1,073	1,016
b	Interest accrued on fixed deposit	71	400
c	Prepaid Insurance	7,029	5,943
	Total	8,172	7,359

14	Cost of operations	As at 31.03.2022	As at 31.03.2021
a	Project consumables & Field expenses	2,30,790	1,34,933
b	Repairs and Maintenance	17,041	19,624
c	Travelling, Food and Conveyance	1,12,040	49,636
d	Postage, courier & freight charges	3,581	845
e	Printing	8,611	2,163
f	Books and Periodicals	2,409	2,447
g	Rent / Lease - Field and office	43,764	37,454
h	Professional charges	4,54,471	4,91,093
i	Community engagement	4,294	4,645
j	Bird Divertors	6,225	38,250
k	Insurance and Utilities	15,168	13,409
l	Bank charges	295	114
m	Rates & Taxes	467	570
	Total	8,99,154	7,95,183

14	Employee Benefit expenses	As at 31.03.2022	As at 31.03.2021
a	Salaries & Allowances	2,84,281	1,31,958
b	Gratuity	29,661	32,241
	Total	3,13,941	1,64,199

15	Other expenses	As at 31.03.2022	As at 31.03.2021
a	Bank charges	58	51
b	Communication expenses	881	616
c	Rates & Taxes	1,254	1,216
d	Audit fees	4,901	6,413
e	Office expenses	2,618	1,832
f	Consultancy Charges	36,058	79,874
g	Rent	8,749	7,429
h	Insurance & Utilities	11,109	3,671
i	Repair and Maintenance	1,110	802
	Total	66,739	1,01,903



Dr. M.

M. K. Mann.



Note 7. Property, Plant & Equipment and Intangible Assets

(In Rs. Hundred)

(A) Property, Plant & Equipment

Particulars	Computers	Furniture and Fixtures	Office equipment	Vehicles	Plant & Machinery (Research Equipments)	Total
Gross Block						
Cost as on 1st April 2021	46,231	7,110	9,236	95,891	34,651	1,93,119
Additions	15,243	4,521	2,282	10,896	18,220	51,161
Disposals / adjustments	-	-	-	4,950	-	4,950
Cost as on 31st March 2022	61,474	11,631	11,518	1,01,837	52,871	2,39,329
Depreciation						
As on 1st April 2021	27,124	3,980	5,446	49,928	19,025	1,05,503
for the year	16,651	1,089	2,158	14,473	10,100	44,472
Disposals / adjustments	-	-	-	1,722	-	1,722
At 31st March 2022	43,774	5,069	7,605	62,679	29,125	1,48,252
Net Block						
At 31st March 2022	17,699	6,562	3,913	39,158	23,745	91,077
At 31st March 2021	19,107	3,130	3,790	45,963	15,626	87,616

(B) Intangible Assets under development

Particulars	Software	Total
Gross Block		
Cost as on 1st April 2021	20,011	20,011
Additions	1,693	1,693
Disposals / adjustments	-	-
Cost as on 31st March 2022	21,705	21,705
Amortisation		
As on 1st April 2021	-	-
for the year	-	-
Disposals / adjustments	-	-
At 31st March 2022	-	-
Net Block		
At 31st March 2022	21,705	21,705
At 31st March 2021	20,011	20,011



P. K. S. N.

M. S. S. S.



WILDLIFE CONSERVATION SOCIETY - INDIA
551, 7th Main Road Rajiv Gandhi Nagar 2nd Phase Kodigehalli
Bangalore 560097
CIN: U74999KA2011NPL058034

NON- FCRA BALANCE SHEET AS AT 31ST MARCH 2022

(In Rs. Hundred)

Particulars	Note No	As at 31.03.2022	As at 31.03.2021
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2		-
(b) Reserves and Surplus	3	29,417	29,938
(c) Money received against share warrants			-
(2) Non-Current Liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions	4	-	-
(3) Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables			
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.		-	-
(c) Other current liabilities	5	79,018	67,794
(d) Short-term provisions	6	-	-
Total		1,08,434	97,732
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	7(A)	19,918	17,971
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	8	-	-
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets	9	200	200
(2) Current assets			
(a) Current investments	10	-	-
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents	11	86,714	79,356
(e) Short-term loans and advances	12	300	(1,751)
(f) Other current assets	13	1,302	1,956
Total		1,08,434	97,732

Significant Accounting Policies
For and on behalf of the Board of Directors

1

As per our Report of even date
For G. Anantha & Co.
Chartered Accountants
FRN: 00 5160 S



P.M. Muthanna
Director
DIN: 08888150



Killivalavan Rayar
Director
DIN: 07555843




Rani N.R.
Partner

Membership No: 214318
UDIN: 22214318ATHCHE6535



Date: 15.09.2022
Place: Bangalore

WILDLIFE CONSERVATION SOCIETY - INDIA
551, 7th Main Road Rajiv Gandhi Nagar 2nd Phase Kodigehalli
Bangalore 560097
CIN: U74999KA2011NPL058034

NON - FCRA STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

(In Rs. Hundred)

	Particulars	Note No	As at 31.3.2022	As at 31.3.2021
I.	REVENUE FROM OPERATIONS:			
	(a) Revenue Grant recognised		71,391	53,126
	(b) Capital Grant recognised to the extent of Depreciation		13,233	3,205
	(c) Donations		1,000	828
	(d) Interest		2,823	121
	(e) Other Income		-	-
	Total Income		88,446	57,280
II.	EXPENSES :			
	(a) Cost of Operations	14	62,847	42,713
	(b) Employee Benefit Expenses	15	14,675	11,390
	(c) Depreciation	7	13,233	3,205
	(d) Other expenses	16	159	2,164
	Total Expenses		90,914	59,472
III	Surplus/(Deficit)		(2,468)	(2,192)

For and on behalf of the Board of Directors

As per our Report of even date
For G. Anantha & Co.
Chartered Accountants
FRN: 00 5160 S



P.M. Muthanna
Director
DIN: 08888150



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WILDLIFE CONSERVATION SOCIETY - INDIA
551, 7th Main Road Rajiv Gandhi Nagar 2nd Phase Kodigehalli
Bangalore 560097
CIN: U74999KA2011NPL058034

NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2022

(In Rs. Hundred)

Share Capital

2	The Company was incorporated in 2011 as a private company limited by guarantee under section 25 of the Companies Act, 1956 (corresponding with section 8 of the Companies Act, 2013). As the company is limited by guarantee and not share capital, information relating to share capital is not included as part of the financial statements and notes forming part of the statements.
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3	Reserves and Surplus	As at 31.03.2022	As at 31.03.2021
a	Capital Reserve:		
	Opening balance	17,971	1,879
	Add: Received during the year	15,180	19,298
	Add/ (Less): Transfer during the year		-
	Less: Depreciation recognised as income	13,233	3,205
	Sub Total (a)	19,918	17,971
b	General Reserve		
	Opening balance	11,966	14,859
	Add/ (Less): Surplus/ (Deficit) for the year	(2,468)	(2,192)
	Add/ (Less): Transfer during the year		700
	Sub Total (b)	9,498	11,966
	Total (a)+(b)	29,417	29,938

4	Long Term Provisions	As at 31.03.2022	As at 31.03.2021
a	Provision for Gratuity	-	-
	Total	-	-

5	Other Current Liabilities	As at 31.03.2022	As at 31.03.2021
a	Project Grant:		
	Opening balance	58,874	8,462
	Add: Received during the year	1,02,050	1,20,205
	Add: Interest	69	1,324
	Less: Capital grant transferred to Capital reserve (Assets)	15,180	19,298
	Less: Utilised - Revenue expenses recognised as income	71,391	53,126
	Less: Project expenses incurred in advance	9,572	(1,307)
	Sub Total (a)	64,849	58,874
b	Others	As at 31.03.2022	As at 31.03.2021
	Statutory liabilities	208	-
	Staff Welfare Payable	8,004	8,004
	Expenses payable	5,957	916
	Sub Total (b)	14,169	8,920
	Total	79,018	67,794

6	Short Term Provisions	As at 31.03.2022	As at 31.03.2021
a	Provision for Gratuity	-	-
	Total	-	-



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8	Non Current Investments	As at 31.03.2022	As at 31.03.2021
a	LIC Gratuity Fund	-	-
	Total	-	-

9	Other non current assets	As at 31.03.2022	As at 31.03.2021
a	Deposits (Unsecured and considered good)	200	200
	Total	200	200

10	Current Investments	As at 31.03.2022	As at 31.03.2021
a	LIC Gratuity Fund	-	-
	Total	-	-

11	Cash and Cash equivalents	As at 31.03.2022	As at 31.03.2021
a	Cash at bank:		
	In Fixed deposit account	86,227	58,957
	In Savings Account State Bank of India	480	20,374
	Sub Total (a)	86,707	79,332
b	Cash on hand	7	24
	Sub Total (b)	7	24
	Total (a)+(b)	86,714	79,356

12	Short term loans and advances	As at 31.03.2022	As at 31.03.2021
a	Advance for expenses	300	(1,751)
	Total	300	(1,751)

13	Other Current Assets	As at 31.03.2022	As at 31.03.2021
a	Tax Deducted at source receivable	1,255	1,639
b	Interest accrued on fixed deposit	47	317
	Total	1,302	1,956

14	Cost of operations	As at 31.03.2022	As at 31.03.2021
a	Project consumables & Field expenses	34,945	25,236
b	Repairs & Maintenance	1,039	114
c	Travelling and Conveyance	7,236	2,734
d	Postage, courier & freight charges	61	189
e	Printing	5,815	115
f	Books & periodicals	1,894	78
g	Professional charges	11,645	14,204
h	Insurance & Utilities	119	39
i	Bank charges	9	3
j	Rates & Taxes	84	1
	Total	62,847	42,713

15	Employee benefit expenses	As at 31.03.2022	As at 31.03.2021
a	Salaries & Allowances	14,675	11,390
	Total	14,675	11,390

16	Other expenses	As at 31.03.2022	As at 31.03.2021
a.	Consultancy	-	2,164
b.	Audit Fees	159	-
	Total	159	2,164



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Note 7. Property, Plant & Equipment and Intangible Assets
(A) Property, Plant & Equipment

(In Rs. Hundred)

Particulars	Computers	Office Equipments	Vehicles	Plant & Machinery (Research Equipments)	Total
Gross Block					
Cost as on 1st April 2021	587	648	0	29,521	30,756
Additions	1,231	-	-	13,949	15,180
Disposals / adjustments	-	-	-	-	-
Cost as on 31st March 2022	1,818	648	0	43,470	45,936
Depreciation					
As on 1st April 2021	577	627	-	11,580	12,785
for the year	174	4	-	13,055	13,233
Disposals / adjustments	-	-	-	-	-
At 31st March 2022	751	631	-	24,635	26,017
Net Block					
At 31st March 2022	1,066	17	0	18,835	19,918
At 31st March 2021	10	21	0	17,941	17,971



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Kulsharma



WILDLIFE CONSERVATION SOCIETY - INDIA
551, 7th Main Road Rajiv Gandhi Nagar 2nd Phase Kodigehalli
Bangalore 560097
CIN: U74999KA2011NPL058034

NON - FCRA Receipt and Payment account for the year ended 31st March 2022

(In Rs. Hundred)

Receipts	Amount in Rs		Payments	Amount in Rs	
Opening Balance			Fixed Assets		15,180
Cash-in-hand	24				
Cash at bank:			Salaries & Allowances	14,519	
In Current & Savings account	20,374	79,356	Travelling Expenses	7,236	
In Fixed Deposit account	58,957		Professional fees	11,437	
			Project consumables & Field expenses	34,675	
Grant Received	102,050		Project Grant Refunded	9,580	
Donation Received	1,000		Postage ,Courier & Freight	61	
Interest Received	2,971		Insurance & Utilities	48	
Other Income		106,020	Communication expenses	71	
			Printing of Training materials	5,815	
			Audit fees	159	
			Repairs and Maintenance	1,039	
			Books and Periodicals	1,894	
			Rates & Taxes	76	
			Bank charges	9	86,620
			Net movement in Current Assets & Liabilities		-3,137
			Cash in hand	7	
			Cash at Bank:		
			In Current & Savings account	480	
			In Fixed Deposit account	86,227	
					86,714
Total		185,376	Total		185,376

For and on behalf of the Board of Directors

P M Muthanna

Rani N.R

P M Muthanna
Director
DIN: 08888150

Killivalavan Rayar
Director
DIN: 07555843



As per our Report of even date
For G. Anantha & Co.
Chartered Accountants
FRN: 00 5160 S



Rani N.R
Partner
Membership No: 214318
UDIN: 22214318ATHCHE6535

Date: 15.09.2022
Place: Bangalore