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#### **ABOUT WCS-INDIA**

WCS-India saves wildlife and wild places in India through science, conservation action, education, and inspiring people to value nature. We envision a world where wildlife is valued by societies that embrace and benefit from the diversity and integrity of life on earth and therefore enable biodiversity conservation in healthy lands and seas. At WCS-India, we embrace a set of fundamental core values.

Our core values help strengthen our success and reputation, and inform the way we conduct ourselves in our work for WCS-India. They are:

#### Empathy

We treat others, be it humans or other species (plants or animals), with empathy.

#### Respect

We treat co-workers, partners and local communities with respect and dignity and show regard for the views and opinions of others. We understand that India is culturally very diverse, and therefore, in our work relationships, we treat every human being with the utmost respect despite our backgrounds.

#### Accountability & Transparency

We focus on results and measurable outcomes, take responsibility for our decisions and actions, and are honest about our successes and failures.

#### Innovation

We evaluate established ideas and practices, learn from experience, and introduce new methods and concepts.

#### • Diversity & Inclusion

We value staff and community partners from all backgrounds and cultures with different skills, abilities, and perspectives; we ensure that everyone has an opportunity to fully contribute to our mission.

#### Collaboration

We embrace teamwork and encourage people, organisations and countries to work together to develop solutions to the world's conservation challenges. We are open to learning from others, outside of our own groups and organisation while crediting the source of knowledge.

#### Integrity

We act in a manner consistent with our core values and charitable mission and uphold the highest standards of honesty and ethical behavior.

#### **FUNDING AGENCIES**

We thank all our funding agencies for their continued support to us:

- Amadeus Software Laboratories India Limited
- Aurigene Discovery Technologies Limited
- Banyan Tree Global Foundation
- DBS Bank India Limited
- Google India Pvt Limited
- Rainforest Trust
- Reliance Foundation
- Rohini Nilekani Philanthropies
- Rufford Foundation
- SBI Foundation
- Turtle Survival Alliance
- US Fish and Wildlife Service
- Wildlife Conservation Network
- Wildlife Conservation Society

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Monitoring is an important and integral part of the management and conservation of wildlife populations, to usefully inform conservation, and estimates (of population parameters such as abundance, density, survival, recruitment, and population change, among others) of wildlife populations, many of which are endangered.

This in turn requires that survey designs, field protocols and protocols for processing and validation of data should be designed so that the underlying processes that generate the data should reasonably match the processes described by the statistical modelling framework used for analysis. We now work to leverage our learning and experience with long-term engagement with all aspects of monitoring of large carnivores and herbivores to help other agencies conduct such monitoring with greater rigour. We also use our collective skills and expertise in other areas (GIS and mapping, data processing and management, field

skills, familiarity with natural history, ecology and conservation) to help various other agencies in a number of areas.

The programme works towards reliable monitoring of wildlife so that it can better inform conservation by building capacity (among WCS-India staff, state forest departments, ranger & forestry colleges, research institutions, NGOs, MSc and PhD students), conducting monitoring of endangered wildlife, and through training programmes and academic courses. The team also provides technical support to other teams in WCS-India, WCS-Global, other WCS country programs, research collaborators, and state forest departments, on research design, field methods, statistical analysis, development of proposals, technical reports/notes, spatial data collection, processing and mapping, identification of poached/'problem' tigers and leopards, and related inputs to forest departments.

### REGIONS

#### • Eastern Ghats:

Amarabad Tiger Reserve, Nagarjunsagar-Srisailam Tiger Reserve, Gundla Brahmeswaram Wildlife Sanctuary

#### North East India:

Intangki National Park in Nagaland, Talle Valley Wildlife Sanctuary in Arunachal Pradesh and Amchang Wildlife Sanctuary in Assam



The Carnivore & Herbivore Ecology & Conservation team provided support to WCS-India's Eastern Ghats Programme for tiger and prey monitoring in the Nallamala Landscape of Andhra Pradesh (Nagarjuna-Srisailam Tiger Reserve; NSTR, Gundla Brahmeswaram Wildlife Sanctuary; GBM) and, Telangana (Amrabad Tiger Reserve; ATR) states.

The team members worked on creating

long-term databases of individual tigers and leopards photo-captured in NSTR, GBM and ATR from 2017 onwards. The team also prepared input files for spatial capture-recapture analyses of tiger camera trap data using R package SPACECAP, from the 2019 and 2020 field seasons. During March 2022, field staff from the team conducted line transect surveys of large herbivores in ATR and NSTR.

#### **ACADEMIC PROGRAMME**

We helped coordinate WCS-India's engagement with the Consortium for Wildlife Conservation at NCBS, which included technical inputs on proposed dissertation projects and co-advising the dissertations of students. Team members also continued to serve on the Doctoral Advisory Committee of PhD candidates at institutions which we collaborate with. From May 2021 to June 2021, team members conducted an online course on Wildlife Population Estimation and Related Topics for 25 students and researchers from IISER-Tirupati, Wildlife Institute of India, IIFM-Bhopal, ATREE, and WCS-India.

#### TECHNICAL SUPPORT

The team also provided various types of technical support to WCS-NY/WCS-Global Programs, other WCS-India Programmes and research collaborators on numerous occasions. This included input to the multi-organisation Coalition for Wildlife Corridors, oversight and technical support to the Human-Wildlife Interaction programme, Mumbai, for spatial capture-recapture analysis of leopards in Sanjay Gandhi National Park, and Tungareshwar Wildlife Sanctuary, technical input on preliminary work on jackals found in the mangroves of Mumbai, technical support to Dr. Suresh Kumar (Faculty, Dept. of

Endangered Species Management, WII) and his students on assessing distribution of commensal birds in the Western Himalayas, advice to scientists from IISER-Tirupati on designing and implementing capture-recapture surveys to estimate population size and density of three palm squirrel species, training programmes in Ntangki National Park, Nagaland, Talle Valley, Arunachal Pradesh and Amchang, Assam, on use of camera traps to inventory wildlife, and a two-day workshop on wildlife population estimation for 39 Range Forest Officer trainees from the Himachal Pradesh Forest Training Institute & Rangers college.

### **PUBLICATIONS**

 Surve, N., S. Sathyakumar, K. Sankar, D. Jathanna, V. Gupta and V. Athreya. 2022. Big cats in the city: The tale of Sanjay Gandhi National Park and Tungareshwar Wildlife Sanctuary, two protected areas in and adjacent to Mumbai, India. Frontiers in Conservation Science, 3: 787031.

### **TEAM**

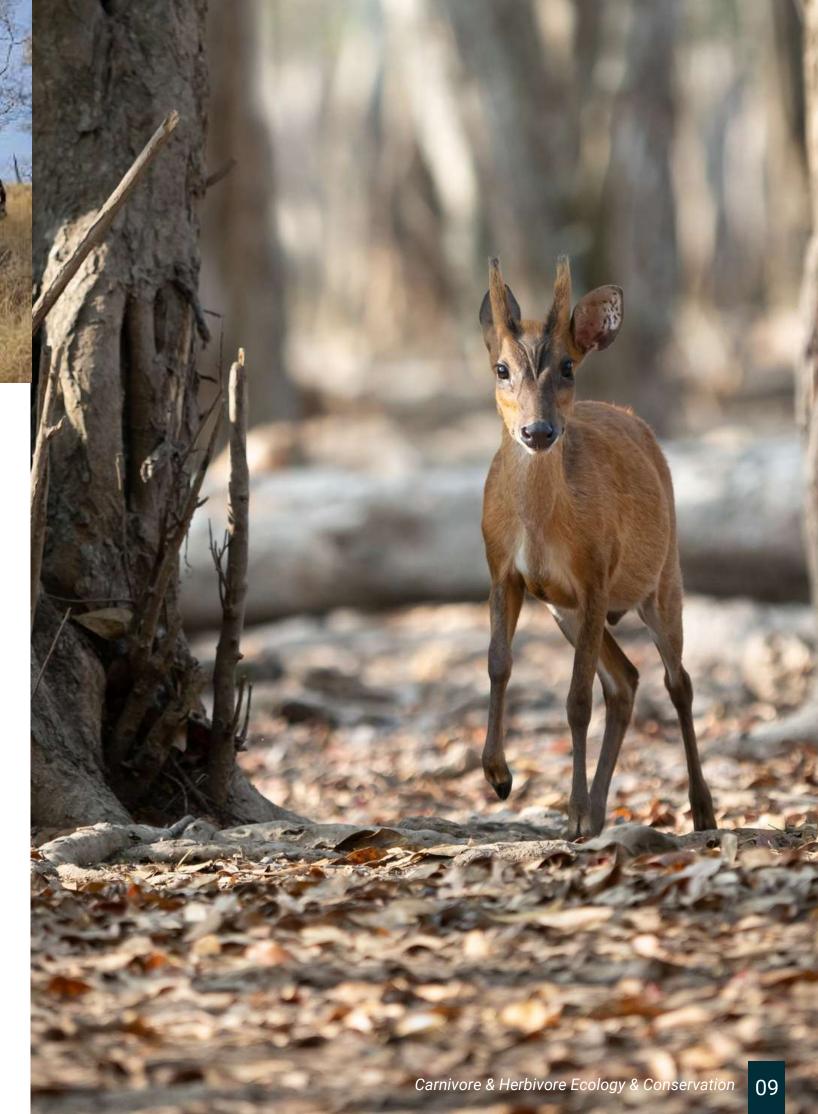
Devcharan Jathanna, Kaushal Patel, Killivalavan Rayar, Kiran Yadav, Ng Bishwanath Singh, Santhosh M N, Satish Nagathan, Shivakumar M D, Somashekar N B, and Srikanth Rao

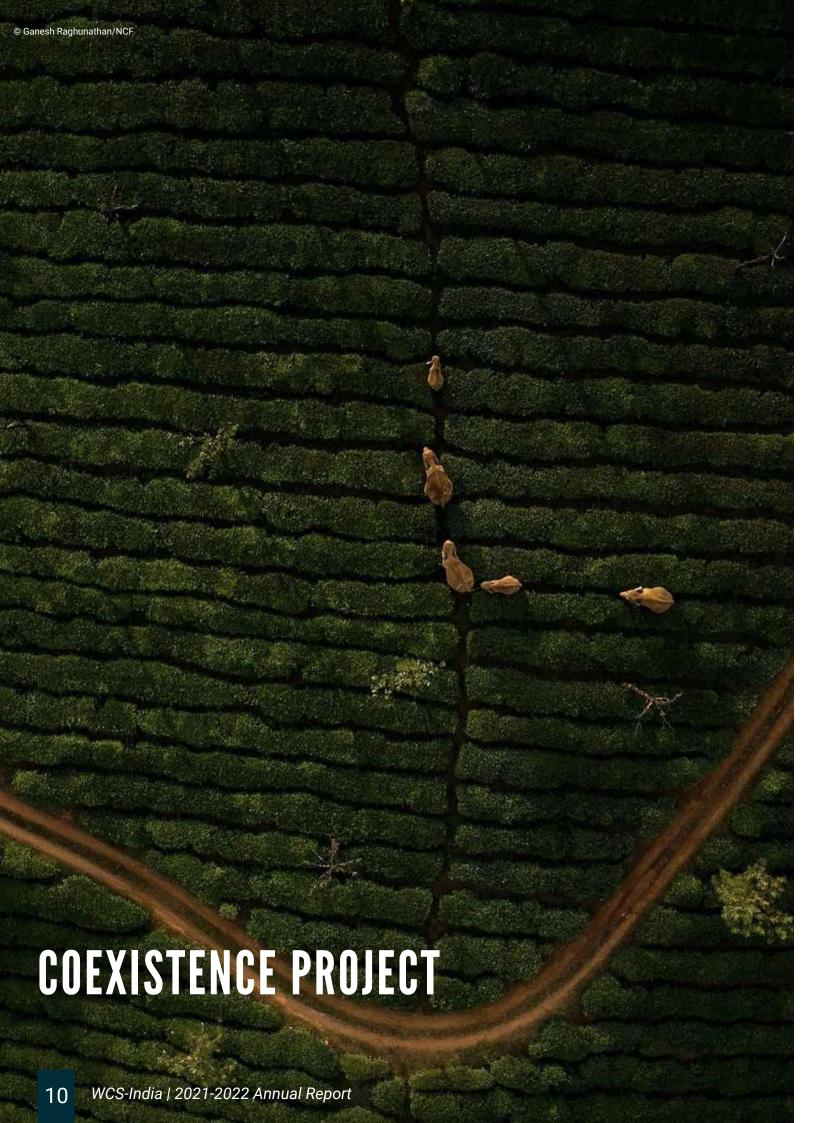


While conducting line transect surveys in Nagarjuna-Srisailam TR, we were staying at a camp named Darabailu, where I stayed back one day while a volunteer and a field assistant went to the field. That evening, I walked down to the beginning of a vast valley to a waterfall, and was surprised to see that the trees were covered with moss. Seeing that in the Eastern Ghats (and that too in March!) was certainly a rare and unforgettable sight. In addition, I heard the single-note call of a bird which sounded very familiar to me, but which I did not expect in this dry landscape: I knew it was a Malabar whistling thrush Myophonus horsfieldii, but

in the Eastern Ghats?! I did not hear the full song nor was I able to see the bird, but only heard the single-note call. I called a few forest watchers from the camp and asked them to listen to the call, and to try to describe the bird. They did not have a name for the species, but described the bird as being blue. I showed a few pictures of the Malabar whistling thrush on a mobile app, and they confirmed that it was the same species. Finally, I played the full song from the app, and the watchers confirmed having heard it. It was a happy day for me when I confirmed that I had heard the Malabar whistling thrush in the Eastern Ghats!

-Srikanth Rao





The elephant programme of the Coexistence Project aims to enable safer shared spaces between people and elephants in northern West Bengal. The interdisciplinary science-based approach of the program ensures community-inclusive conservation. The primary challenges of shared space between elephants and people include economic losses such as crop damage and building damage. Human casualties are a serious concern, with our project landscape witnessing more than 45 deaths due to elephants each year on average. Our research on the socio-ecology of human-elephant relationships feeds into locally relevant conservation interventions that minimise the negative impacts of shared spaces.

The key highlights of the project include:

### INSTALLATION OF ALARM FENCES

We installed alarm fences around four housing colonies of Baradighi tea estate. These locally designed and developed fences have a two-strand fence with bamboo poles and non-conducting wire. A loud siren and flashing lights are triggered whenever elephants disturb the fence. The noise warns the people of the elephant's presence and also deters the elephants from entering the housing area. Each year at least 5-10 buildings are damaged by elephants in this estate. However, post the installation of the fences, the housing areas reported zero elephant incidents.

The design and efficacy of the fence are still being tested before we can scale up to other locations in the region.



'Alarm fence', an early warning system to warn people of elephant entry into teaplantation housing.

# MONITORING OF ELEPHANT MOVEMENT IN TEA PLANTATIONS

The tea plantations of northern West Bengal act as vital habitats for elephants as they move between the forest patches through these areas. Since tea is not palatable to elephants, there is no damage to the plantations as the elephants pass through.



Camera installation for the elephant monitoring program

However, sometimes elephants do end up in the housing areas in search of food or get stranded in the tea plantations when chased by mobs of people. Hence, we have set up the elephant monitoring program to build a database of elephants that use these shared landscapes.

The monitoring program also helps us understand the age distribution and sex ratio of the elephant population in the area. These vital parameters help us understand the population's dynamics and aid in planning relevant conservation and management interventions.

#### SAFETY AWARENESS SESSIONS



Human casualty due to elephants is the foremost conservation challenge in the landscape, and our research indicates that most cases occur due to accidental encounters. To prevent such accidents, we carry out safety awareness sessions in tea estates and villages in our project area. We organise these events in collaboration with the forest department and grassroots NGOs. We discuss simple safety measures to prevent accidental encounters with



elephants and identify areas where street lighting is required to spot elephants from a distance. The panchayat then works with the district administration to implement solar light schemes in these areas. We have carried out safety awareness sessions across 22 tea estates and 11 villages during the reporting period reaching out to more than 2000 families.

More project updates are available at <a href="mailto:coexistenceproject.org">coexistenceproject.org</a>

#### **PUBLICATIONS**

• Trunk picking from a truncating menu: Dry season forage selection by Asian elephant in a multi-use landscape by Priyanka Das, Aritra Kshettry, H. N. Kumara



Elephant herd crossing through a tea estate in the project site





Images from the elephant monitoring programme

2 Coexistence Project



Illegal wildlife trade is recognised as one of the top transnational crimes, with an overall turnover of billions of dollars every year, requiring a coordinated effort by various enforcement agencies to tackle it effectively. India is uniquely positioned, where it is a source country as a result of being the fourth most megadiverse country in the world; a transit country due to its good connectivity, porous borders and 7,516 km long coastline; and a destination country due to its increasing disposable income to buy wildlife products and low awareness. In addition to the conservation concerns surrounding wildlife trafficking, this trade also poses an immense threat to national security by creating shadow economies, undermining legitimate forms of governance, eroding cultures, posing health risks to humans, and depleting natural resources.

The Counter Wildlife Trafficking programme works towards developing a nuanced understanding of wildlife trafficking happening in India and designing appropriate interventions to counter it.

Our work can be broadly categorised as creating and disseminating knowledge about wildlife trade, developing the capacity of relevant stakeholders to prevent and counter wildlife trade, providing technical support to enforcement bodies to prosecute high-level wildlife crime cases, and innovating technological solutions for smoother functioning of the government machinery.

CWT works across India, with a special focus on northeast India, Western Ghats and Eastern Ghats. We work independently and complement the work done by other field teams of WCS-India. We conduct capacity-building workshops for officers on the effective prevention, detection, investigation, and prosecution of wildlife crime.

We provide technical support to law enforcement officers. We carry out and disseminate multidisciplinary research on wildlife crime to refine knowledge in this field.



Nirmal Kulkarni, Senior Consultant, taking a session on 'Threats to Lesser Known Species' at Tale Valley Wildlife Sanctuary, Arunachal Pradesh

#### CAPACITY BUILDING

Capacity-building workshops were conducted for a varied audience, such as forest department staff, customs officers, paramilitary forces, judicial officers, fisheries officers, journalists, etc. We conducted a total of 27 workshops across 11 states. Additionally, we supplied four protected areas with critical equipment for research and patrolling purposes.





#### **RESOURCE MATERIAL**

We developed three training materials this year that covered the identification of seized contraband, handling of seized animals, and collecting biological samples for wildlife forensics.

### TECHNICAL ASSISTANCE

Through our helpline and individually, we provided technical assistance to the forest department on matters of legal documentation and identification of species over 34 times. We also developed information reports for various forest departments and WCCB covering different species in trade and different modes of illegal wildlife trade.



### **POLICY**

We worked closely with the Madhya Pradesh forest department to improve their process of filing wildlife crime cases. Findings from the MP Legal Gap Analysis report were quoted in an MP Forest Department directive on improving witness preparation in wildlife crime trials.

#### PLAN AHEAD

- The CWT is currently developing a number of technological solutions to existing challenges faced by the forest department. These include a smartphone app to monitor the illegal online sale of wildlife on Youtube, Khoj, and wildlife offence report generator, Sugava., etc. We will continue to provide these solutions to law enforcement agencies.
- Recognising that enforcement action in itself may not always be successful in curbing illegal trade in wildlife, we will explore behaviour change initiatives that will reduce the demand for wildlife. The strategy will include extensive research on local demand in recognised hotspots and a focus on endangered species.
- Seizure data suggests that the demand for exotic pets, including endangered turtles, primates and birds, has increased in India. This unregulated trade in wildlife is a conservation threat, a concern for animal welfare, and a risk to human health (due to the threat of zoonotic disease outbreaks). We will strive to better understand this demand for exotic pets and find ways to eliminate this growing trend.
- Over the past year, we have carried out focused interventions in some protected areas
  and selected landscapes based on existing partnerships with local forest departments,
  NGOs and other WCS-India teams. Such focused interventions, we believe, will enable
  us to better understand the impact of our work and help us make a sustained difference
  in these landscapes.
- We have adopted approaches from the field of criminology, such as Problem Oriented Wildlife Protection, to help address many of the wildlife crime problems we face in India. These approaches make it possible to use a diversity of initiatives in a focused manner to solve wildlife crime problems. They also go beyond traditional enforcement measures that are focused on seizures and arrests and look at the opportunity. We believe that it is important to address both motivation and opportunity as important areas of focus for CWT work in the future.

#### **TEAM**

Anirban Chaudhuri, Anushri Karve, Aristo Mendis, Biraj Dutta, Debasish Sarma, Devika Rathore, Gargi Sharma, Jessica Luis, Kritika Balaji, Namrata Sarma, Nazneen Sultan, Nirmal Kulkarni, Priya Poonia, Rebecca Lewis, Rishik Dutta Gupta, Shivira Shukla, Shama Shivprasad, Trishanti Paul, Uttara Mendiratta

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#### SIGNIFICANT ACHIEVEMENTS

• The Data Science team received a grant under Google's 'AI for Social Good Program 2021-22'. The project aims to create a centralised, queryable database of media-reported wildlife crime across three languages using machine learning techniques.

#### **PUBLICATIONS**

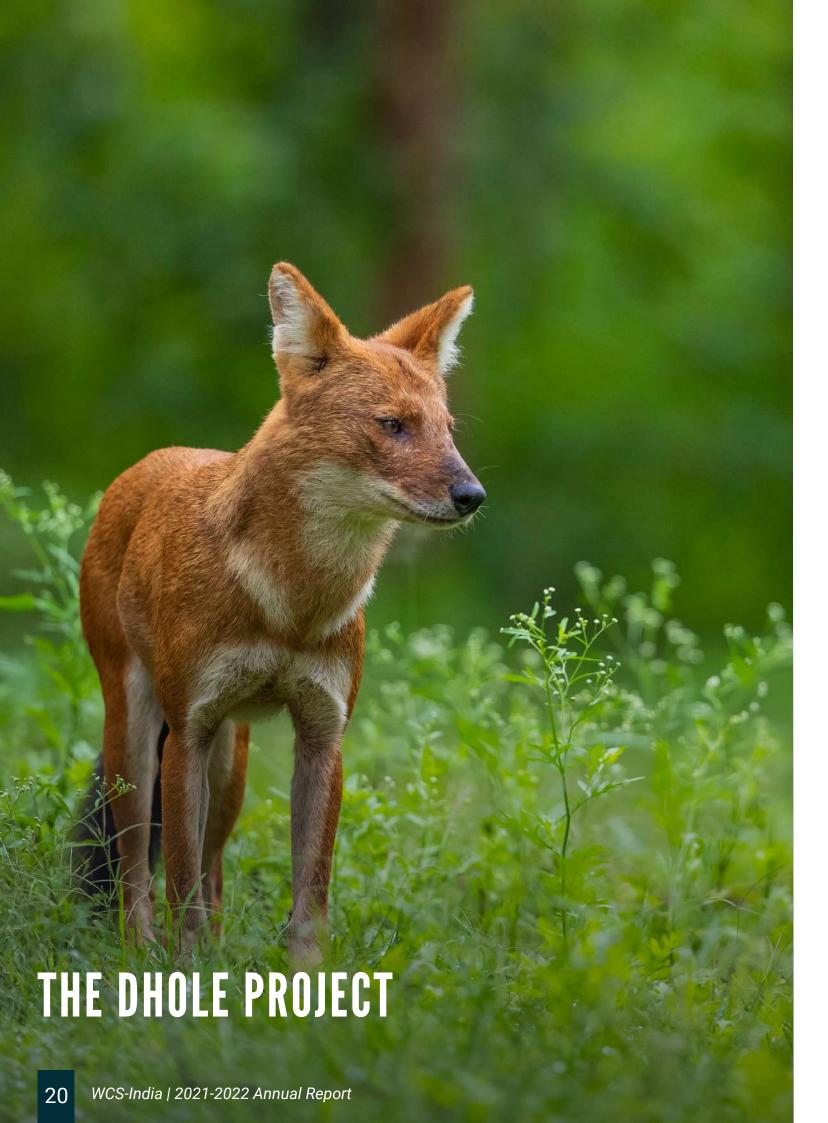
- **Mendiratta, U.**, Khanyari, M., Velho, N., Suryawanshi, K.R. and **Kulkarni, N.**, 2021. Key informant perceptions on wildlife hunting in India during the COVID-19 lockdown. bioRxiv.
- **Mendiratta, U.**, Osuri, A.M., Shetty, S.J. and Harihar, A., 2021. Mammal and bird species ranges overlap with armed conflicts and associated conservation threats. Conservation Letters, 14(5), p.e12815.
- Aditya, V., Goswami, R., Mendis, A. and Roopa, R., 2021. Scale of the issue: Mapping the impact of the COVID-19 lockdown on pangolin trade across India. Biological Conservation, 257, p.109136.
- Mendis, A., N. V. Mohan, R. R. Sengottuvel, N. Sultan, S. Shukla, R. Lewis, K. Deshpande, K. Balaji, A. Karve, and U. Mendiratta (2021). Media-Reported Wildlife Poaching and Illegal Trade in India: 2020. Karnataka, India: Wildlife Conservation Society, India, 1-83.
- Mohapatra, R.K., Sahu, S. K., Joshi, A., Vanjari, C. D., Bhandari, B., Thakur, M., Perera, P., Mendis, A., Aditya, V., Sharma, G., Katdare, B., Chaudhuri, A. and Mahapatra, M. (2021) Field guide for rehabilitation of Indian pangolin. Nandankanan Biological Park, Bhubaneswar and Central Zoo Authority, New Delhi. pp : 1-39.

#### **CONFERENCES**

- Student talk by Shubhra Sotie on 'Wildlife crime prosecution: Understanding why wildlife crime cases fail in court' at SCCS-Bengaluru, 2021.
- Student poster by Gargi Sharma on 'Saving rhinos amidst ethnic conflict in Karbi Anglong' at SCCS-Bengaluru, 2021. The poster won first prize at the conference.

- Sengottuvel, R. R. (2021). From Pets to Plates: Network Analysis of Trafficking in Tortoise and Freshwater Turtles Representing Different Types of Demand. 30th International Congress for Conservation Biology. Online: Society for Conservation Biology.
- Mendis, A. (2021). Scale of the Issue: Mapping the Impact of the COVID-19 Lockdown on Illegal Pangolin Trade across India. 30th International Congress for Conservation Biology. Online: Society for Conservation Biology.
- Sharma, G. (2021). Saving Rhinos Amidst Ethnic Conflict in Karbi Anglong, India. 30th International Congress for Conservation Biology.

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The Dhole Project aims to synthesise and generate conservation strategies for dhole conservation in India and other countries across Asia.

The Asiatic wild dog or dhole (Cuon alpinus) is a pack-living apex predator in south and southeast Asia, currently threatened with endangerment. Dholes are generally restricted to protected forest habitats but also occur in reserve forests and production agroforests (like tea and coffee plantations). The recent IUCN Red List assessment suggests that 1000–2000 adult, mature dholes may be left in the wild. Despite its precarious status, the dhole remains one of the least studied carnivores in the world.



### **CONNECTIVITY SURVEY**

Connectivity is a crucial ecological consideration in conserving large carnivore populations. Making connectivity assessments using movement models (rooted in methods like graph theory and circuit theory) can better inform landscapelevel planning of infrastructure so that it does not impede animals from dispersing between habitat patches. Using the information on dhole presence from national-scale citizen-science

surveys, we mapped potential connectivity pathways for dhole populations in India. This exercise used connectivity considerations to delineate conservation landscapes for dholes in India.

This collaborative work with scientists from Conservation Initiatives and the National Centre for Biological Sciences generated the first-ever nationwide connectivity map for any species in India.

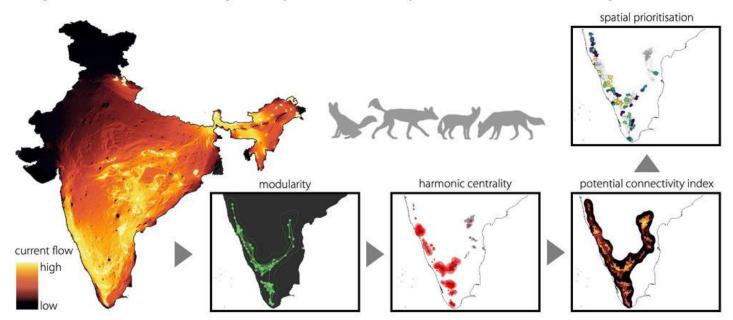


Reliably estimating dhole populations has long been an important hurdle for effective conservation monitoring of the species in the wild. During 2021–2022, through a collaborative initiative with scientists from the IUCN Dhole Working Group, Wildlife Conservation Trust, University of Copenhagen (Denmark), King Mongkut's University of Technology Thonburi (Thailand), and the National Centre for Biological Sciences, we sought to address this issue. We first synthesised all available

studies that attempted to examine dhole population size or distributions to evaluate the methods best suited for the species. We then used empirical information from camera-trap surveys in Maharashtra's Radhanagari Wildlife Sanctuary to apply recently developed Space-to-Event (STE) and Time-to-Event (TTE) models to estimate dhole populations.

We found that STE models hold certain potential for conservation monitoring of dhole populations.

#### Dog in the matrix: Envisioning countrywide connectivity conservation for an endangered carnivore



#### HIGHLIGHTS

A talk titled "Unlock 1.0: Linking populations and landscapes for dhole connectivity conservation in India" was presented by Ryan Rodrigues at the Student Conference on Conservation Science (Bengaluru).

#### **PUBLICATIONS**

- Rodrigues, R.G., Srivathsa, A., Vasudev, V. (2021) Dog in the matrix: Envisioning countrywide connectivity conservation for an endangered carnivore. *Journal of Applied Ecology*. doi: https://doi.org/10.1111/1365-2664.14048.
- Punjabi G.A., Havmøller, L.W., Havmøller, R.W., Ngoprasert, D., Srivathsa, A. (2022).
   Methodological approaches for estimating populations of the endangered dhole Cuon alpinus. PeerJ, 10:e12905



Camera trap image of dholes in Radhanagari, Maharashtra (Credit: Girish Punjabi/Maharashtra Forest Department)

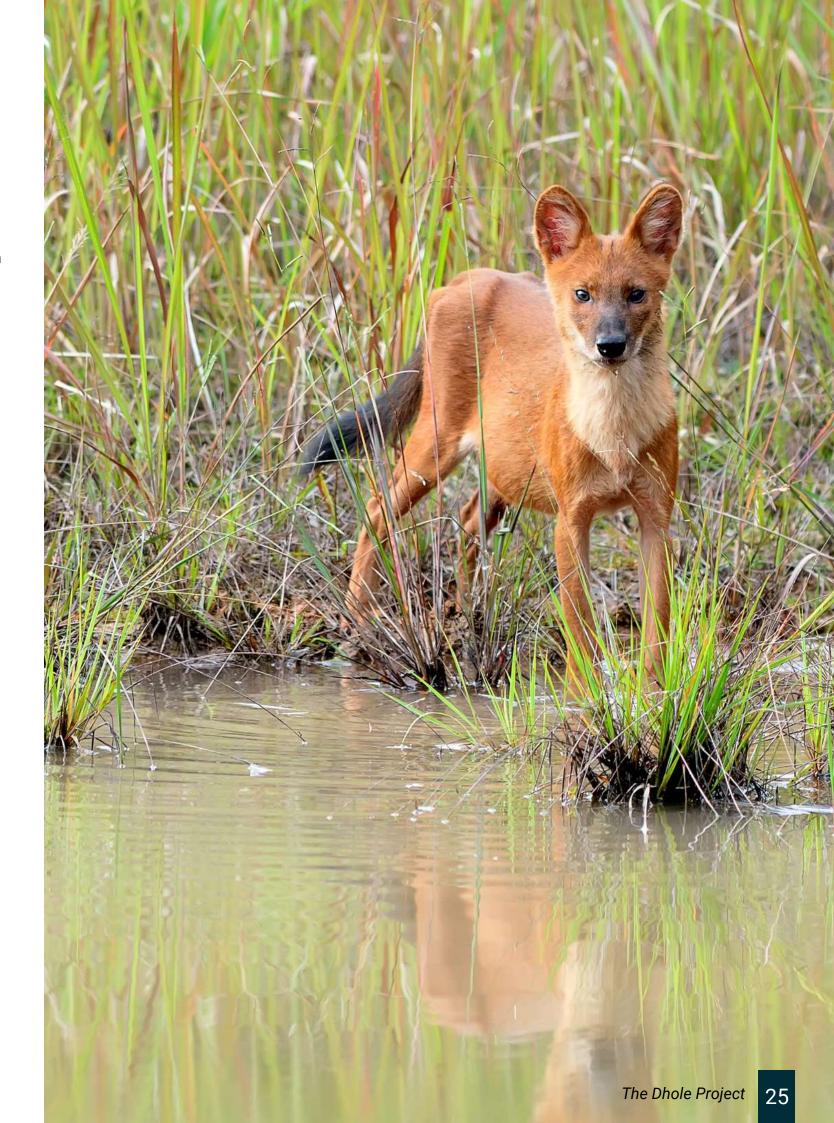
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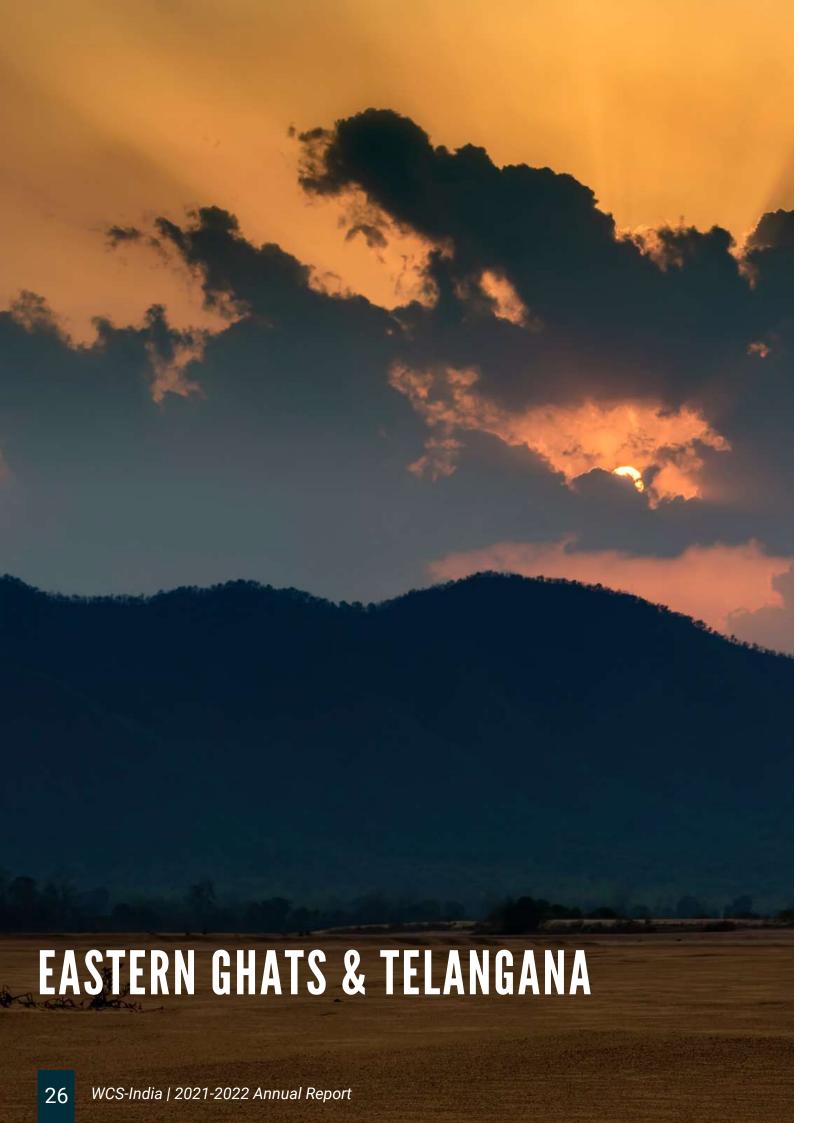
### **MEDIA**

- Connect the dogs: A framework to inform countrywide connectivity conservation of India's wild dogs | The Applied Ecologist Blog
- Mind the Gap: Connectivity Conservation for Dholes in India | Conservation India
- Going to the Dogs? Turning the Page for India's Endangered Dhole | RoundGlass Sustain
- <u>Old Dog, New Tricks: Methods to Count Dhole Numbers</u> | Conservation India

### **TEAM**

Arjun Srivathsa and Ryan Rodrigues





The Eastern Ghats & Telangana programme envisions the restoration and conservation of the large carnivore habitats of Telangana & Andhra Pradesh using science-based conservation interventions. Our mission is to enable biodiversity conservation in partnership with communities to improve their livelihoods and create a positive social impact.

The Eastern Ghats team has been working closely with the forest department in the Nallamala landscape which includes the Nagarjunasagar Srisailam Tiger Reserve (NSTR), the Amrabad Tiger Reserve (ATR), the Gundla Brameshwaram Wildlife Sanctuary (GBM), supporting their annual large mammal monitoring exercise. We also initiated a statewide occupancy survey to determine the presence of tigers, copredators, and prey as well as understand the potential of different landscapes across

Telangana state. We conduct scientific studies such as camera trapping, linetransect, and occupancy surveys to monitor large carnivores and herbivores. We work with the forest department to remove illegal snares, monitor electric lines, and assist in the patrol plans. We conduct capacity-building workshops for front-line staff and help in legal interventions. We work with communities to ensure crop protection, cattle kill compensations, and ex-gratia payments.

### LARGE MAMMAL MONITORING & OCCUPANCY SURVEY





The Eastern Ghats & Telangana Programme team has been working closely with the forest department in the Nallamala landscape which includes the Nagarjunasagar Srisailam Tiger Reserve (NSTR), the Amrabad Tiger Reserve (ATR), and the Gundla Brameshwaram Wildlife

Sanctuary (GBM), supporting their annual large mammal monitoring exercise. We also initiated a statewide occupancy survey to determine the presence of tigers, copredators, and prey, as well as understand the potential of different landscapes across Telangana state.

Species	Number of signs detected	Grids with Presence	Naïve occupancy (sq km)
Leopard	15	8	736
Dhole	9	8	749
Sambar	57	25	2298
Nilgai	55	29	2150
Chital	86	31	2852
Four horned antelope	107	31	2704
Sloth bear	38	19	1748
Wild pig	90	29	2668
Gaur	48	23	2116

Table 1: Naïve occupancy of wildlife recorded during phase II of the occupancy surveys

### CAPACITY BUILDING WORKSHOPS

We conducted a series of workshops for a wide range of stakeholders, including the Forest Department, on Occupancy Surveys, Tiger Monitoring, Legal Training, and GIS-based Monitoring using software and an app called SMART.

#### **COMMUNITY ENGAGEMENT**



The Eastern Ghats & Telangana team has been working in Gundala Gond tribal village, consisting of seven hamlets surrounded by forests in the Kumarambheem Asifabad district since 2017.

This village depended heavily on the forest for their survival and lacked opportunities.



We have been working with various line departments and helping the people obtain existing government schemes. We are also working on conservation models where people would benefit from conserving wildlife and promoting eco-friendly practices.



We have been tracking tigers using GIS and app-based software known as SMART since 2015 in the core area of Kawal Tiger Reserve. SMART supports a broad range of conservation management activities, including biodiversity conservation, law enforcement, tourism and visitor management, natural resources use, intelligence, and performance and threat

level assessments. The SMART platform consists of software and analysis tools designed to help conservationists manage and protect wildlife and wild places. SMART can help standardise and streamline data collection, analysis, and reporting, making it easier to communicate key information between those working in the field and decision-makers.

#### **TEAM**

Anjaiah, Bapu Reddy, Chendu, Chinna Anjaiah, D. Venkat, Edaiah, Harshvardhan Gujja, Imran Siddiqui, K. Rajkumar, K. Shankar, K. Shivaji, Komire Shankar, Kumaraswamy Boddu, Mallesh, Paul Clement Benjamin, Prashanth, Rohit Subedar, Sai, Shaikh Rasool, Sridhar Dupadu, and Yogi

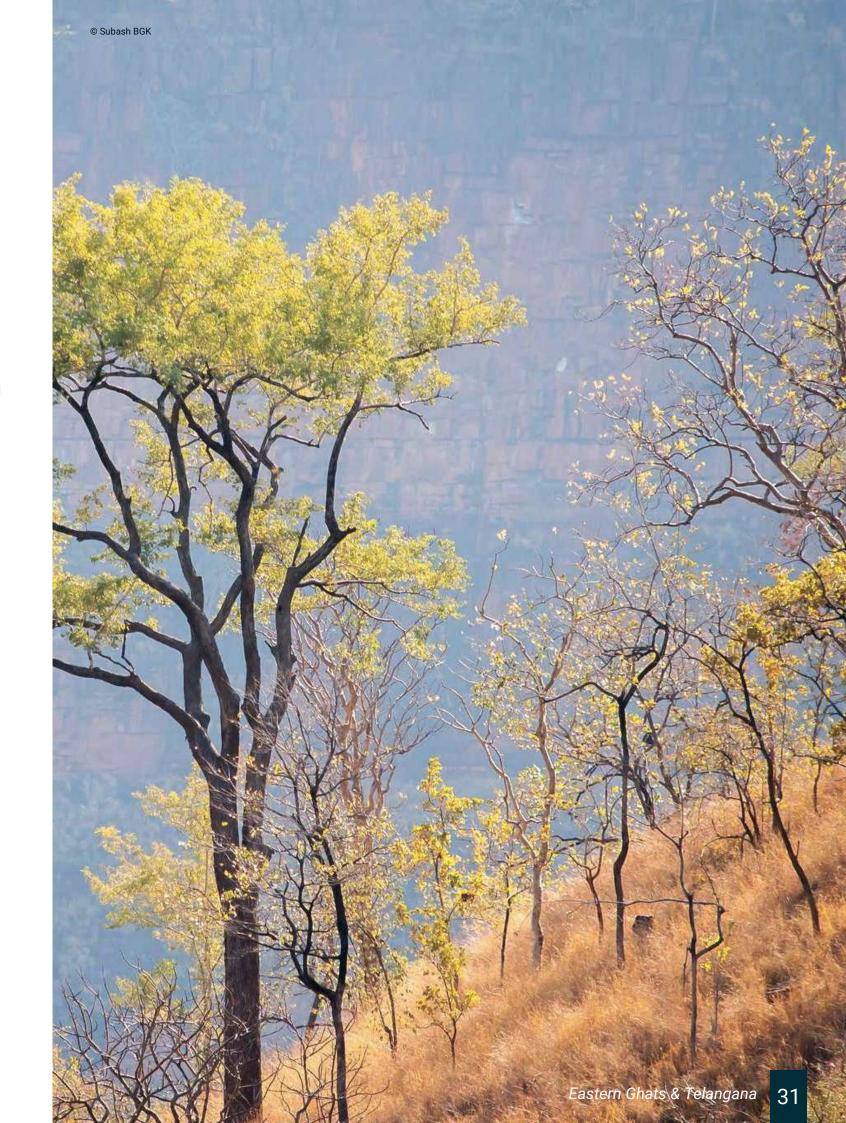
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### SIGNIFICANT ACHIEVEMENTS

- Despite Covid-related hurdles and delays, we completed the occupancy survey in the Protected Areas of Telangana.
- We facilitated the organisation of the Gundala community into a self-help group and registered them as a public society.
- We completed tiger monitoring successfully in the Nallamala Landscape in collaboration with the Forest Department.

### **PUBLICATIONS**

- Technical Report on "Ensuring protection of tiger occupied landscapes and prioritising conservation landscapes for recovery of a low-density metapopulation of tigers in Telangana, India." Submitted to USFWS
- Posters in the Student Conference on Conservation Science





The Freshwater Turtle Research and Conservation programme supports some of India's most endangered and charismatic non-marine chelonians through long-term conservation action and associated research.



Assessment and triage of turtles rescued from illegal trade

The programme acts as WCS-India's field programme and has established a stronghold in four of India's five 'turtle priority areas' spanning the Terai Arc Landscape. The four areas are the National Chambal Sanctuary in Uttar Pradesh, the Brahmaputra River basin in Assam, the Sundarban Tiger Reserve in West Bengal, and several in-situ and ex-situ conservation projects for the flagship species at each project location in Nagaland. We implement species-specific conservation strategies such as monitoring potential turtle nesting habitats, nest translocation, riverside hatcheries, rear-and-release programs, survival and dispersal studies, and maintenance of assurance colonies.



Frontline staff training with Assam Forest Department

Through this, the programme positively impacts some of India's most threatened freshwater turtle species. The project team is at the forefront of assisting in the triage and rehabilitation of rescued freshwater turtles and tortoises and conducting rescue operations for stranded crocodilians and Gangetic river dolphins. Our programme is invested in the capacity building of the frontline forest staff in species identification, assisting in the triage and treatment of confiscated animals, and improving understanding of wildlife laws and enforcement. We also engage with riparian communities across our project locations to build capacity through various outreach and education programmes.



Our team monitored and protected close to 400 vulnerable nests and over 7000 eggs resulting in the release of more than 6500 hatchlings of some of the world's rarest and most threatened species. Some of these species are: the northern river terrapin (Batagur baska) in the Indian Sundarbans, the red-crowned roofed turtle (B. kachuga) and the three-striped roofed turtle (B. dhongoka) in the National Chambal Sanctuary, the black softshell turtle (Nilssonia nigricans) in temple ponds of

Assam, and the Asian giant tortoise (Manouria emys) at the Dimapur Zoo in Nagaland.

We also established a breeding stock for the tricarinate hill turtle (Melanochelys tricarinata) rescued earlier from the illegal turtle trade. We achieved 100% hatching success this year compared to 40% in 2019. Further, we achieved 83% hatching success for the crowned river turtle (Hardella thurjii), an elusive underwater nesting species.

### **SURVEYS**

We surveyed over 500 km of critical turtle and sympatric aquatic wildlife habitats in the Ghaghra-Sarju river system, a major tributary of the Gangetic river basin flowing through the Terai Arc Landscape in Uttar Pradesh, Brahmaputra River in Assam, and the Hooghly River in West Bengal. We recorded several hundred hardshell and

softshell turtles as a part of a long-term population dynamics and structure study of turtles in the lower Sarju River. We recorded GPS coordinates for several intensive and opportunistic points with potential turtle habitats alongside direct and indirect evidence of turtles in a stretch of Brahmaputra.



Manouria hill at Wokha in Nagaland surveyed for historical species records

We conducted habitat surveys to assess the status of available nesting banks for the northern river terrapin at the Baghmara beat of the national park east range. We could not monitor the nesting beaches for a prolonged duration due to the movement of the Bengal tiger in the area. We estimated ambient and water temperature, vegetation, and the bar slope; we did not find any sign of track/any other indirect evidence. We covered two beaches, namely Mechhua at the confluence of river Gona and Garankathi at the confluence of river Harinbhanga in the survey.

### ASIAN GIANT TORTOISE CONSERVATION PROJECT



An Asian Giant Tortoise (Manouria emys juvenile) at Nagaland zoo

Considering the donations of juveniles of Asian giant tortoises, we expanded the Manouria recovery programme to the next stage. We evaluated the probable release habitats for the pilot reintroduction of captive-reared individuals in Intanki National

Park and surveyed several locations around Intanki and the Okha district.

Although we did not have direct sightings, we recorded indirect evidence and anecdotal records from the local communities.

#### **RESCUE AND RE-WILDING**



Releasing rescued turtles in the Gomti River

Our ground teams provided support for the rescue, on-site triage, and re-wilding of close to 2500 confiscated turtles of species such as the Indian roofed turtle (*Pungshura tecta*), the Indian tent turtle (*P. tentoria*), *H. thurjii*, the Indian eyed turtle (*Morenia petersii*) and the Indian flapshell turtle (*Lissemys punctata*) jointly with Uttar Pradesh forest department, and UP Police - Special Task Force.

We successfully repatriated 329 turtles in two events, including 63 endangered turtles of five species from Pune to Guwahati. We also airlifted 266 rescued turtles of two species from Hyderabad. These turtles were then brought to Lucknow in a joint operation by the Maharashtra, Telangana, and Uttar Pradesh state forest departments facilitated by our team with support from Air India. After completing the standard quarantine procedure, we released the animals into the wild.

In January 2022, the project team, jointly with Sundarban Tiger Reserve, released ten subadult northern river terrapins into a tidal river within Sundarbans National Park. The group of terrapins, aged approximately nine years and consisting of seven females and three males, represents the first monitored return of this species to the wild in India. The animals, equipped with satellite transmitters in this pilot release, will quantify movement and survivorship and guide a strategy for future reintroductions of the species in India. Until March 2002, terrapins covered a total area of 9437 sq km spread over the Indian part of Sundarbans, Bangladesh part of Sundarbans in the east and up to the Hooghly River in the west. Marking World Wetlands Day on February 2, the project team released 59 head-started black softshell turtles into a shallow lagoon of the Chandubi Lake in a joint effort with the Assam Forest Department and Nagshankar temple committee.

Through steadfast arrangements, the team has worked with the Nagshankar temple committee on turtle care and health, assuring the survival of hatchlings from eggs laid along the temple pond's perimeter. We successfully reared and released the 119 hatchlings at dedicated grow-out facilities at the Nature Discovery Centre in Biswanath Ghat. We released 59 hatchlings in the Chandubi Lake.

We transferred 60 softshells to a nursery facility at Assam State Zoo cum Botanical Garden, one of the largest zoos in northeast India, for their further rearing before their release.

We later developed a dedicated nursery enclosure for the hatchlings of the black softshell turtles, which we inaugurated on World Wildlife Day 2022 at the Assam State Zoo cum Botanical Garden.

#### CAPACITY BUILDING

We facilitated training over 600 frontline forest staff in five states, Uttar Pradesh, Assam, Nagaland, West Bengal and Bihar, along with close to 50 men of the Ganga Task Force and 137 CETF (Territorial Army). We delivered focused training modules on turtle identification, reporting, handling and husbandry of rescued turtles and tortoises and habitat improvement and restoration methods.

We conducted regional zoo keeper training for the zoos housing Manouria populations across several northeastern states to strengthen husbandry management and sustained breeding success. Keepers from Guwahati, Arunanchal Pradesh and Nagaland attended the event. They were trained in identification, diversity and distribution, sexing, animal handling, husbandry practices and use of the KURMA application via both theoretical and handson sessions.

Another training was conducted for regional zookeepers jointly with the Central Zoo Authority at Assam State Zoo cum Botanical Garden where 30 participants were given hands-on training in husbandry and management of reptilians in captivity alongside basics of rescue and rehabilitation.

Around 25 fisherfolk families benefitted directly through community incentivisation initiatives. The initiatives included training women weavers to develop turtle motif gamochas, a permaculture initiative to improve resiliency in floodplain communities through food and nutritional security, vertical bamboo gardens and kitchen gardens in Terai. We also facilitated liaison with the government handloom department and marketing channels in Assam and conducted river safari ecotourism scoping along the Ghaghra river.

### **EDUCATION AND AWARENESS**

Through our 'Cluster Level School Education Programme' aimed to create awareness about conservation, we reached over 15,000 schoolchildren in 80 schools along the Chambal, Ghaghra and Brahmaputra rivers.

WCS-India | 2021-2022 Annual Report Freshwater Turtle Research and Conservation



A rural kid library developed at River Conservation Centre along Ghaghra River

We also conducted teacher training workshops to inform them about the basic biological concepts of target aquatic species, their habitats and threats, and methods to introduce conservation learning into the school curriculum through interactive activities. We conducted follow-up visits in these schools to assess implementation.

More than 200 non-school-going children benefitted through free education classes and rural libraries established at River Conservation Centre, Terai and Nature Discovery Centre, Assam, to promote local knowledge and establish the connection of the communities with nature. Daily teachings involved modules on primary education alongside an awareness of good health and sanitation practices.

We set up a joint exhibit with the Nagaland Forest Department with support from Nagaland Tourism Department, showcasing the conservation efforts on the Asian giant tortoise and other freshwater turtles and tortoises of northeast India at the Hornbill Festival. The stall received more than 700 visitors, all amazed to see the life-size turtle replicas. We displayed information and communication material, a selfie corner, and a signature campaign that got over 400 signatures supporting wildlife conservation in Nagaland. This was the first-ever attempt to incorporate wildlife into the tribal culture and traditions at the festival. Last year, we reached more than 10000 people through various outreach events, such as public displays, exhibitions, etc., on turtle conservation.

#### TEAM

Arpita Dutta, Arunima Singh, Bhasker Dixit and Shailendra Singh, Pawan Pareek, Saurabh Dewan, Siddh Cheda, Sreeparna Dutta, Sushmita Kar, and Upamanyu Chakraborty

#### SIGNIFICANT ACHIEVEMENTS

- Turtle Survival Alliance, IUCN/SSC Tortoise and Freshwater Turtle Specialist Group,
  Turtle Conservancy, and Turtle Conservation Fund announced Dr Shailendra Singh as
  the recipient of the 16th Annual Behler Turtle Conservation Award. The award
  recognised Dr Singh's effort and work of over a decade and a half that now impacts 18
  of India's 29 turtle and tortoise species, several of them regarded as critically
  endangered.
- Ms Arunima Singh was accorded the NatWest Group 'Save The Species' Award 2021.
   Ms Singh has been leading several grass-root conservation efforts for nearly a decade to safeguard the north Indian freshwater turtles and tortoises, crocodilians and Gangetic river dolphins. She also works towards expanding understanding and capacity building of various target groups to inspire local actions.

#### Shell Shocker card game

A multiplayer turtle card game, Shell Shocker, was launched on World Turtle Day 2021, comprising a deck of 36 with different species of native tortoises, freshwater and marine turtles, and exotics found across India. With five exciting playing parameters, the deck is also packed with interesting facts to generate awareness about several endangered species.

#### KURMA website

A year after releasing the first of its kind 'KURMA - Tracking Indian Turtles' application, the Indian Turtle Conservation Action Network unveiled the KURMA website on World Turtle Day 2021. To make reporting turtle sightings and rescues easier, the website comes equipped with all the pre-existing features of the app. Now not only can one report turtle sightings but also share interesting stories about one's experience and connect with other turtle lovers across the country.

#### **PUBLICATIONS**

- Pareek, P. & Singh, S. (2021) Species composition and perceptions of snakes in a village within the National Chambal Sanctuary, Uttar Pradesh, India. Reptiles & Amphibians 28.1 (2021): 118-123.
- https://journals.ku.edu/reptilesandamphibians/article/view/15366
- Singh, S., Pareek, P. & Srivastava, D. (2021). New nesting season in Narrow Headed Softshell Turtle, Chitra indica. Herpetological Review Natural History Note 52(3), 628. https://www.dropbox.com/s/4y9kqdn7ov45tjo/HR\_Sept\_2021\_150dpi\_NaturalHistoryNotes.pdf?dl=1

WCS-India | 2021-2022 Annual Report Freshwater Turtle Research and Conservation

- Barhadiya, G., Ghosh, C., Singh, S. & Purkayastha, J. (2021). Diversity and conservation potential of captive chelonian colonies at temple ponds in north-east India. Herpetological Bulletin 154. 12-17. https://www.thebhs.org/publications/the-herpetological-bulletin/issue-number-154-winter-2020/3198-03-diversity-and-conservation-potential-of-captive-chelonian-colonies-at-temple-ponds-in-north-east-india/file
- Singh, A., Khalid, M.A. & Singh, S. (2021) Diversity, distribution and bathymetric preferences of freshwater turtles in lower Sarju river, North India with special reference to Hardella thurjii. Journal of Experimental Zoology India 24, 1803-1809.
- Singh, S. (2021). Troubled Turtles of India- An urgent call to address wildlife trafficking of protected species. Traffic Post, May. https://wwfin.awsassets.panda.org/downloads/traffic\_post\_issue\_35.pdf
- Singh, S., Dewan, S., Singh, A., Dutta, S., & Pareek, P. (2021) Hatching Hope in India: Neither COVID nor typhoons can stop turtle conservation. Turtle Survival, pp 34-39.





The great Indian bustard (GIB) is a grassland-dependent species that requires large tracts of undisturbed grassland terrain, particularly in the breeding season. It is a stunning emblem of India's vanishing grasslands and one of the world's most critically endangered birds. GIBs have been extirpated from most of their historical range; Thar desert in western Rajasthan is home to the only population of GIBs in India that can be recovered. However, this population is also precariously close to extinction.

The GIB programme aims to safeguard the great Indian bustard population in the Thar landscape by working closely with the Government of India, the Rajasthan Forest Department, Panchayat Samitis and local communities. The programme also aims at securing Community Conserved Areas (CCAs) in the landscape through the participation of the local communities and biodiversity mapping. We also aim to celebrate the presence of GIBs in the landscape through local folk music.

We primarily work in two regions within the Thar landscape in Jaisalmer. The first site is the Pokhran Field Firing Range (PFFR) and adjacent areas around Pokhran and Ramdeora. The second site is the Desert National Park (DNP), with a stronghold in its northern sector in Sudasari.

#### **OBJECTIVES**

- Constituting a GIB management team, including watchers and graziers from the local communities
- Identifying and improving the grassland status of CCAs through better engagement with communities and government agencies
- Creating a positive attitude and perception within the local communities towards conserving GIBs
- Improving the conservation status of GIBs in the Thar landscape through long-term interventions

Great Indian Bustard Project



We conducted awareness and outreach activities with students and teachers in ten schools around the Desert National Park. We used storytelling and developed an illustrated booklet to generate curiosity and share information about the GIB and its habitat. We created an illustrated bilingual report about our programme and activities to reach a larger audience and stakeholders.



The GIB team engaged in discussion with Sarpanch Mr. Narpat Ram in the village school at Dhoba

#### **VETERINARY CAMPS**



Veterinary camps at remote dhanis in the desert landscape

Many hamlets are generally distant and situated 10 to 12 km from the main village. They have poor road connectivity and lack basic facilities; hence it was essential to provide veterinary support to help the local community. We provided preventive care to over 40000 livestock under the supervision of a veterinarian and conducted 52 camps in all in seven gram panchayats.

#### **BUILDING COLLABORATIONS**

Our work focuses on building collaborations with government and non-governmental agencies. We work closely with the Rajasthan state forest department, our most important collaborator. Together with them, we assisted in planting Sewan (Lasiurus scindicus), an indigenous variety of grass, in conservation areas for restoration activities. Meetings and discussions with the local

officers and community members helped us to establish collaborations with several gram panchayats and government officers in the regions. A consultation meeting was held between the International Finance Corporation (IFC) and NGO stakeholders to develop a Conservation Action Plan (CAP) for the GIB's region in Rajasthan, India.

### **VILLAGE-LEVEL ACTIVITIES**







The project team and the village heads restored four traditional water systems (Beri), two each in the Dhoba and Beeda gram panchayats. The beris support thousands of people and their livestock in addition to a variety of wildlife. Species such as chinkara, foxes, nilgai, wild boar, and several bird species use the water collected in the adjoining troughs of the

beris. During the COVID-19 pandemic, we procured and distributed medical equipment and supplies to the Auxiliary Nurse Midwife (ANMs) of five Gram Panchayats. We also installed a solar backup infrastructure in a Community Health Centre in Sam to facilitate the uninterrupted functioning of the centre in case of power cuts.

WCS-India | 2021-2022 Annual Report Great Indian Bustard Project

#### **GREAT INDIAN BUSTARD PROTECTION**

Our team of watchers who belong to the local community carried out continuous maintenance and monitoring of GIB enclosures until November 2021. The watchers ensured water availability inside the guzzlers for GIBs.

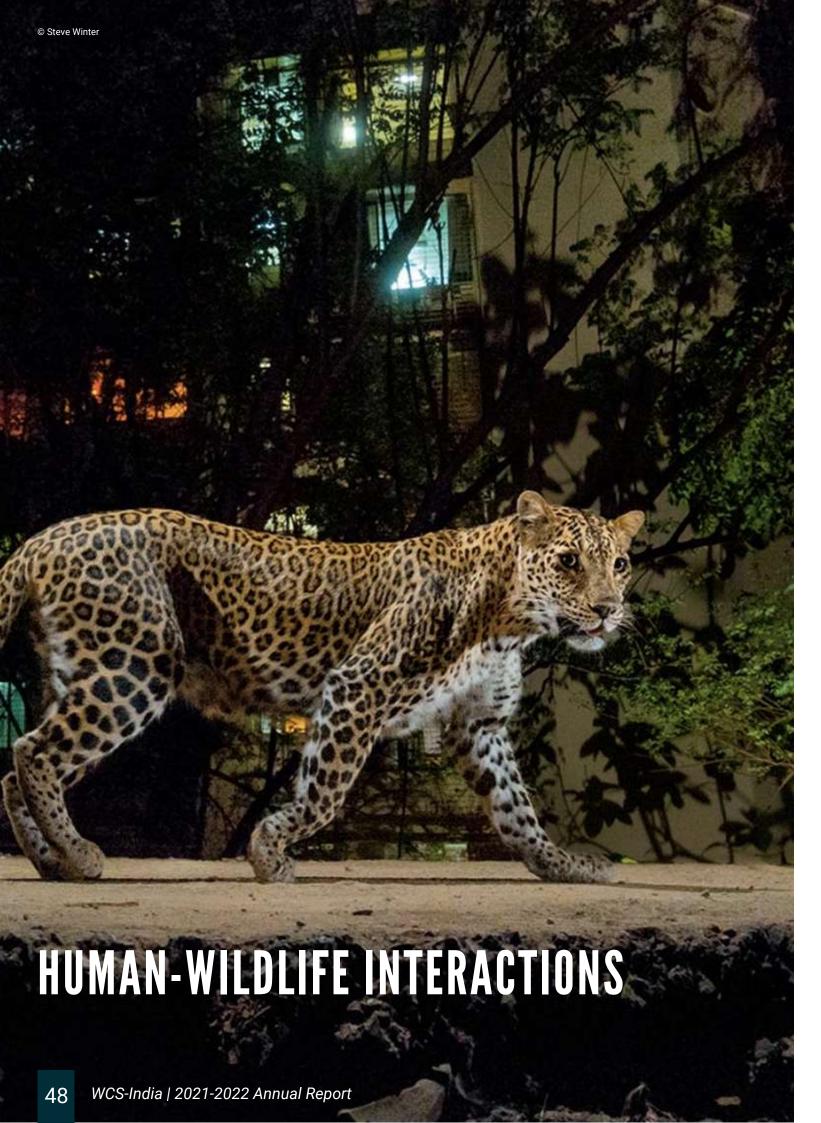
To prevent the collision of birds with power lines, our team of watchers continued monitoring the power lines in Rasla Oran, and there were no reported injuries or deaths of birds during this monitoring period. In December 2020, we installed 1813 firefly diverters along a 6.5 km stretch of the power line to reduce mortality rates of GIB in the landscape. In the year following the installation of the diverters, the reported mortality was one bird in contrast to thirty birds the previous year.

The activities carried out throughout the year are gradually helping us build strong relationships with the local stakeholders and laying a foundation for our work in this landscape to safeguard the GIB population in the future.

### TEAM

Aamin Khan, Abhay Singh, Bhagwan Ram, Chainsukh Lilad, Devika Rathore, Hemant Parihar, Indra Singh, Jitendra Solanki, Kamal Singh, Kazveen Umarigar, Madho Singh, Mrunal Ghosalkar, Najir Khan, Nathu Khan, Rashmi Singh, Sakil Khan, Shambhu, Sohail Beg, Sumer Singh, Sumit Bishnoi, Tanerao Singh Bhati, Tirlok Singh, Usman Khan, and Vidya Athreya





The human-wildlife interactions programme aims to understand the complex relationship between humans and wild animals. Currently, the programme involves projects focusing on leopard-human interactions in habitats ranging from urban forests to agricultural landscapes. The programme aims at providing management interventions based on scientifically robust information. We engage and collaborate with stakeholders to engender an environment of co-existence through outreach and capacity building.



Research team members walking on trails used by the collared leopards in SGNP

Leopards are the most wide-ranging large carnivores in the world and exhibit exceptional adaptations for survival across varied landscapes. When seen outside protected areas, leopards and other carnivores are often strays. However, research conducted in the past decade has documented these large carnivores surviving outside protected areas and sometimes in close proximity to human habitation. Our research conducted in Sanjay Gandhi National Park (SGNP), Mumbai, has shown some fascinating results. SGNP has among the highest density of leopards (about 26/100 sq km) surviving alongside a high density of people (about 20,000 people per sq. km. in the periphery of SGNP). We radiocollared five leopards in and around SGNP to further understand how the leopards

survive and interact with humans in this landscape. Our research team radio-collared five individuals and monitored their movement daily during the summer. We collected data on their movement pattern, habitat use, and predation events. Based on the locations obtained on our ground station and tracking software, we identified their resting locations, found kills, and identified trails they used to cross human habitations or linear intrusions. We also deployed camera traps on certain trails used by the collared individuals. Preliminary findings from our research suggest that leopards avoid human-use areas during the day when human activity is high. However, they venture into these areas at night, looking for domestic prey. We put a total walk effort of over 450 km into data collection.



Throughout the landscape where we conduct our research, we collaborate with the forest department and assist with rescue operations by setting up surveillance in person and through trail cameras. We also assist in identifying and rescuing injured leopards or those that enter human

settlements. A female leopard was involved in eight non-fatal attacks in the Aarey milk colony along the southern periphery of SGNP between August to October 2021. Our research team actively worked with the Maharashtra Forest Department to successfully identify and trap the individual.

### DEPARTMENTAL OPERATIONS AND ASSISTANCE



During the concretisation of the Aarey Milk Colony road, we assisted the forest department to provide suggestions such as underpasses for animal crossings at critical locations for the safe passage of leopards and other animals.

During multiple visits to the Aarey Milk
Colony along with forest department staff
and engineers from the Brihanmumbai
Municipal Corporation, we identified
probable wildlife crossing locations and
suggested appropriate mitigation measures.

#### **AWARENESS AND OUTREACH**



Awareness session conducted at a hamlet during wildlife week

To promote a better understanding of the leopard and address the fears of people living around SGNP, we conduct outreach and awareness sessions with multiple stakeholders. These interactions are conducted in collaboration with the forest department, other NGOs, and like-minded groups working on the issue. Through these interactions, we engaged with approximately 700 residents from Mumbai and Thane regions. We also conducted workshops for over 150 forest department staff, college students, volunteers, and journalists about the radio telemetry project, its use and applications.

As a part of the wildlife week celebrations in October 2021, our team member was invited

to conduct a workshop on 'human-leopard conflict resolution' in the Surat and Bharuch divisions of Gujarat, where we shared anecdotes on leopard ecology and learnings from Mumbai.

Our research team contributed extensively to conceptualising, compiling and finalising 'Leopards of Aarey - Thipkedar Mumbaikar', a coffee table book highlighting the dynamic relationship between Mumbaikars and their spotted neighbour - the leopard. The book brings to light the lives of leopards in Aarey Milk Colony, secretly living and thriving in the dense urban jungle of Mumbai. The book was released during wildlife week by the then Honourable Chief Minister of Maharashtra.

### **PUBLICATIONS**

- Sharing Spaces and Entanglements With Big Cats: The Warli and Their Waghoba in Maharashtra, India
  - https://www.frontiersin.org/articles/10.3389/fcosc.2021.683356/full
- Leopards in the City: The Tale of Sanjay Gandhi National Park and Tungareshwar Wildlife Sanctuary, Two Protected Areas in and Adjacent to Mumbai, India <a href="https://www.frontiersin.org/articles/10.3389/fcosc.2022.787031/full">https://www.frontiersin.org/articles/10.3389/fcosc.2022.787031/full</a>

WCS-India | 2021-2022 Annual Report Human-Wildlife Interactions



A regular part of our field work in the Human-Wildlife interactions programme involves capturing leopards for radio-collaring them and then releasing them safely. To do this, we typically set trap cages in specific spots. On one occasion, while inspecting a cage, we noticed that the trapdoor was shut, however, we could not

see a leopard inside it! From a distance, and from the safety of our vehicle, we carefully investigated this odd situation. Just as we brainstormed about how this big cat may have escaped, we heard a grunt from inside, and voila! Not one, but two were trapped inside. I wonder what these two cats would have chatted about in this sticky situation!

#### SIGNIFICANT ACHIEVEMENTS

- Our research team was felicitated by Mr Sunil Limaye, Principal Chief Conservator of Forest - Wildlife and Chief Wildlife Warden, Maharashtra, and Shri Ravindra Waikar, Member of Legislative Assembly, for our contribution towards conservation of the leopards through our research in Mumbai.
- A case study titled 'Co-existence with large cats: Experience from a citizen science project' was prepared and added to the online file section of IUCN human-wildlife conflict task force. This case study highlights the project 'Mumbaikars for SGNP' initiated in 2011 by Dr Vidya Athreya and Mr Sunil Limaye (CWLW, Maharashtra). Mumbaikars for SGNP aimed at understanding the causes of negative human-leopard interactions in this landscape and identifying mitigation measures to address it. <a href="https://www.hwctf.org/\_files/ugd/7acc16\_e4101e1cf769432b96871d1d3009473b.pdf">https://www.hwctf.org/\_files/ugd/7acc16\_e4101e1cf769432b96871d1d3009473b.pdf</a>

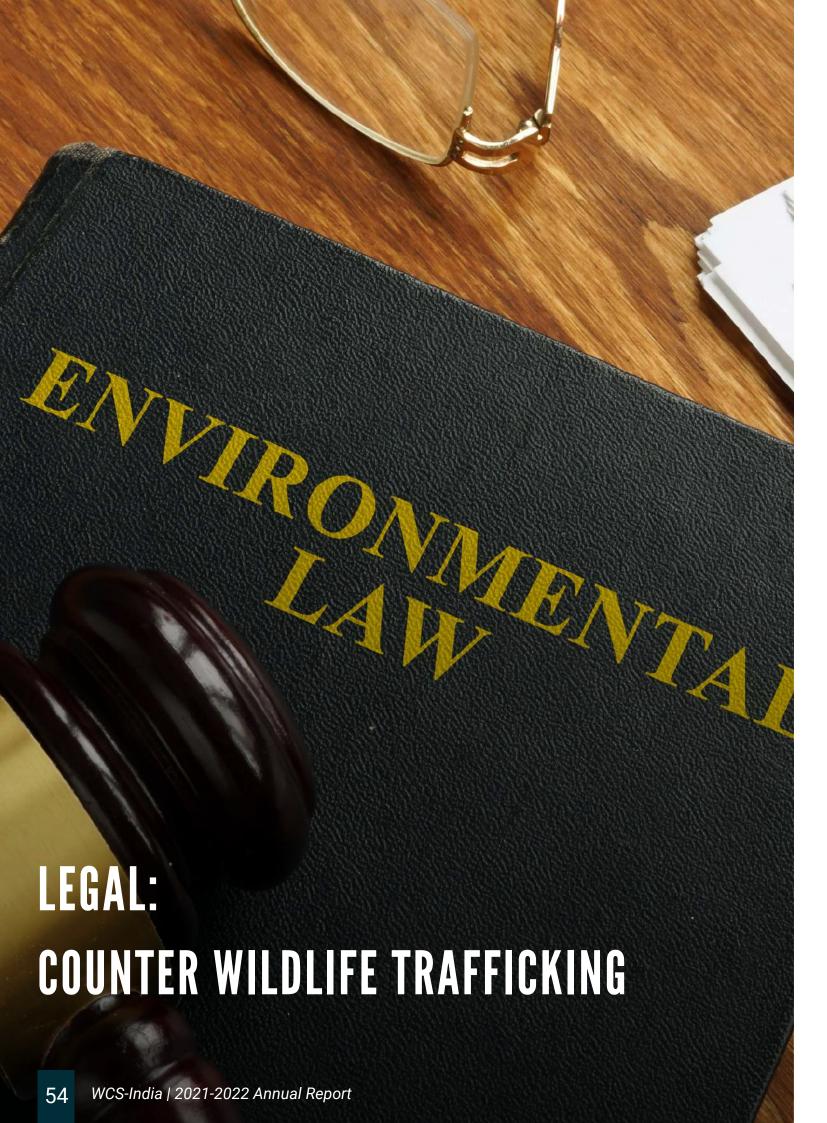


Collaring of L36 (Tulsi) in the presence of the Principal Chief Conservator of Forests-Wildlife, our research team and the Forest officers

### **TEAM MEMBERS**

Alankrita Narayan, Anushka Kawale, Chirag Vassa, Daniel Mirranda, Harshit Tailor, Idris Ahmed, Meehir Pawar, Nandini Iyer, Nikit Surve, Raj Jadhav and Parag Raorane, Ramaa Shenoy, Shivam Shinde, Vanishree Naik, Shubham Yadav, and Vidya Athreya

WCS-India | 2021-2022 Annual Report Human-Wildlife Interactions



One of the major challenges facing effective law enforcement in combating wildlife trafficking is insufficient capacity among responsible agencies and officers, especially concerning the legal procedure. There is also a growing requirement for legal opinions and assistance on different conservation issues and policy-making in conservation. The legal team helps fill these gaps by working closely with the Counter Wildlife Trafficking (CWT) programme across the country. Our work includes assisting in capacity-building sessions for law enforcement agencies, developing applications, conducting research to aid law enforcement agencies in strengthening prosecution and developing national and international policy surrounding wildlife trade and trafficking. We also support other programmes within WCS-India and undertake general legal research.

The projects we have worked on include:

#### LEGAL RESEARCH AND ASSISTANCE

Demystifying the law and providing guidance app for informing local communities on its application is a major part of our work. We regularly provide support to law enforcement agencies by responding to their legal queries posed through the CWT helpline. We have also had the opportunity to assist the Madhya Pradesh Forest Department and their Special Public Prosecutor in an ongoing appeal case in the Madhya Pradesh High Court by providing research inputs and attending the court hearings.

Apart from law enforcement agencies, we have worked with organisations purely engaging in conservation work. We provided legal inputs on a toolkit on the CitScience Portal and attended the CitScience 2021 Open Forum to address questions from participants on the legal aspects of the toolkit. We also drafted and reviewed the privacy policies for Nature Conservation Foundation's elephant alert app (a mobile

residing in Valparai and Hassan when an elephant is nearby) and Ecological Restoration Alliance.

Further, we provide legal assistance to other teams within the organisation. We helped the Counter Wildlife Trafficking programme roll out the WLOR App in Maharashtra and carry out field testing. This application was developed with a view to assist Forest Department officers in preparing documents for wildlife crime cases. We also trained the lawyer of the Eastern Ghats team to equip them to take legal sessions in Telugu.

While our work mostly involves breaking down legal information about wildlife, we also communicate scientific information to the legal fraternity. We created a Victim Impact Statement for the red crowned roof turtles for select public prosecutors across the country.

#### LEGAL GAP ANALYSIS

Our interest in understanding the reasons behind the low conviction rate in wildlife crime cases led us to develop the Legal Gap Analysis project. We prepared reports for Madhya Pradesh, Andhra Pradesh, Telangana, and the states in northeast India. Our work was well received by the Madhya Pradesh Forest Department. They used the findings and recommendations in the report as the basis for issuing a department-wide

directive in the state. A similar project focussing on the tiger reserves of Madhya Pradesh is underway. We have also been entrusted with analysing a landmark judgement (State v. Nandlal Mongiya & Ors, Court of the Chief Judicial Magistrate, Sagar, 2021) relating to the trafficking of pangolins and turtles to highlight the successful practices which led to conviction in this case.

#### CAPACITY-BUILDING

We have conducted several legal capacity-building sessions with the CWT team in Maharashtra, Goa, Meghalaya, Arunachal Pradesh, Assam, Telangana, Nagaland, Rajasthan and West Bengal. We also coordinated an inter-agency dialogue meeting with members from the forest department and police in Maharashtra and Nagaland.

Further, we helped conduct a workshop on wildlife crimes for public prosecutors of Madhya Pradesh through liaison and providing legal sessions.

Our capacity-building work also involves preparing manuals and guides for lawyers, coastal police, coastguard, customs and central armed police forces.

### NATIONAL AND INTERNATIONAL POLICY

The legal team of WCS-India is actively involved in providing legal comments on ongoing national and international policy issues pertaining to wildlife. On the national front, we put together comments on the amendments to the Biological Diversity Act, 2002 and the WLPA with the help of the other teams of WCS-India. We shared these comments with the MoEFCC. We also shared legal notes for the uplisting of red sand boa, tortoises and freshwater turtle species in

the WLPA. Within the organisation, we assisted the Nagaland Biodiversity and Livelihood project with inputs on the laws and policies of Nagaland.

In the international sphere, we carried out research on leopard (*Panthera pardusi*), snow leopard (*P. uncia*) and clouded leopard (*Neofelis nebulosa*) for the IUCN SSC Cat specialist group and helped submit a questionnaire.

To facilitate our work on national and international policy, we actively engage with government agencies and international organisations by attending meetings and consultations. We represented WCS-India in a consultation organised by the Standing Committee on the Wild Life (Protection) Act, 1972 (WLPA). Additionally, we interacted with the Ministry of Environment, Forest and Climate Change on the Post 2020 Global Biodiversity Framework through consultations organised by WWF-India, UNDP and the National Biodiversity Authority on Other Effective Area-Based Conservation Measures (OECMs).

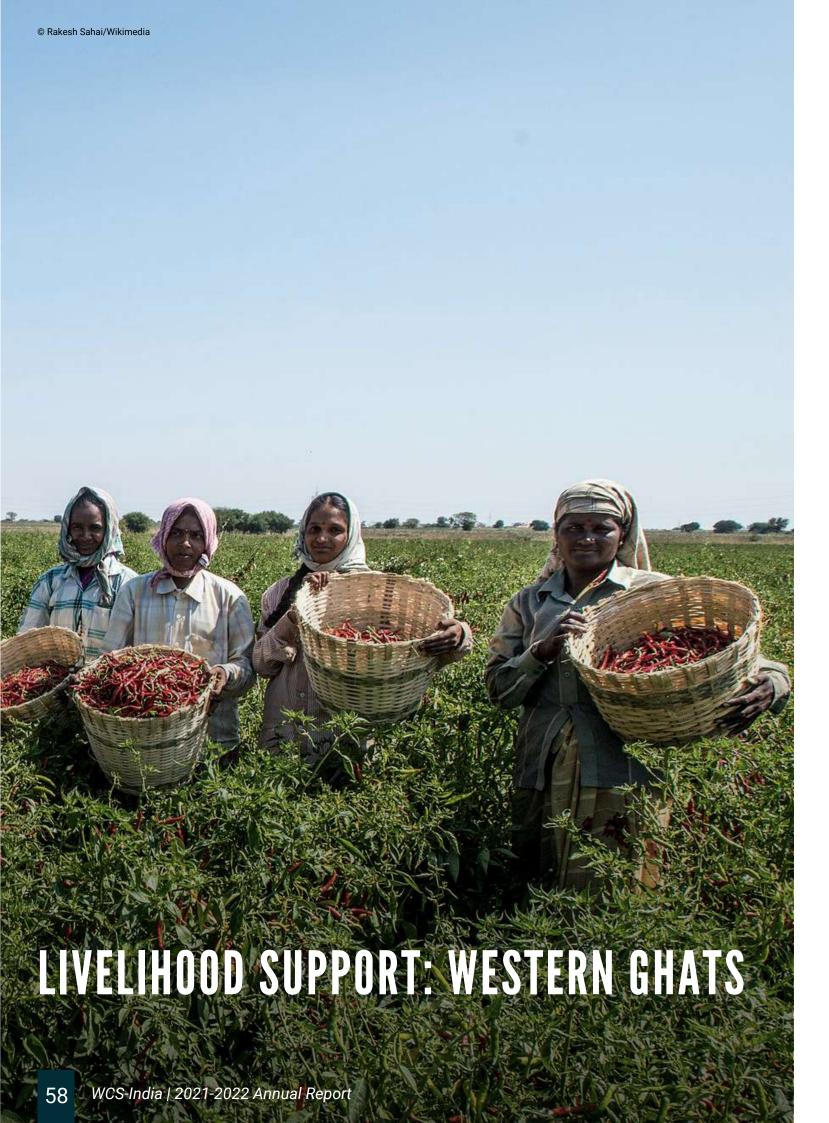
#### **TEAM**

Aditi Bardia, Faisal Patil, Ishani Singh, Shubhra Sotie, Shyama Kuriakose, and Sushmitha Vishwanathan

#### **PUBLICATIONS**

What the '30 × 30 Target' Could Mean for India's Marine Biodiversity | The Wire Science

WCS-India | 2021-2022 Annual Report



Voluntary relocation is a government-funded program supporting willing families to resettle outside the Protected Areas voluntarily. These families traditionally have lived in forests, practicing self-sustaining lifestyles for generations. Reestablishing themselves in a new landscape and pursuing a new occupation unknown to them is challenging and taxing. Through the Livelihood Support Programme at WCS-India, we support these families in adopting the best practices in agriculture and enabling access to healthcare and education. We also support these families to avail a multitude of benefits under different government schemes that often go unutilised due to a lack of awareness. We also arrange skill-based training workshops and educate them about small savings, among other things.

- In the last year, we facilitated the process of getting government documents for several families in the Kali Tiger Reserve, Kudremukh National Park and Wayanad Wildlife Sanctuary. By doing this, the communities could avail benefits under the governmentsponsored relocation programme.
- We supported the communities post-relocation to find livelihood options. We provided them with horticulture and agroforestry saplings, and bee boxes, as well as training in both.
- We also helped the communities leverage funds from different government schemes for the beneficiaries of the relocation program. This funding was used for agriculture training, exposure trips, distribution of seeds, and agriculture equipment from Gandhi Krishi Vigyana Kendra, equipment, fertilizers, and pesticides from Govt.
- We assisted families in accessing the Agriculture Department's income generation programmes such as dairy farming, sheep rearing, piggery units, cattle shed construction from the Government Social Welfare and Tribal Welfare Department, and road development and civic facilities for the relocation centre from the Panchayat Raj Department.
- We also supported over a hundred families in Nagarahole Tiger Reserve for maize cultivation, from which the families have harvested over 8,000 quintals of maize.



#### **Kumari's A-maize-ing Success**

Kumari, a member of the Jenu Kuruba tribal community, used to live inside the Nagarahole Tiger Reserve. Here, she spent every day in constant fear of elephant attacks. Since her community was not an agrarian one, she was dependent on wagebased labour in coffee plantations, and it was difficult to make ends meet.

When she chose to relocate, the District Relocation Committee provided her and many other families with farmland. This year, with support from Amadeus Labs Itd., we provided 20 kgs of maize seeds to Kumari, and closely worked with her and helped her adopt effective agricultural practices. The seeds have now yielded over 190 quintals of crops, helping her secure a livelihood for her family!



#### The sweet results of hard work

Lingappa and his children lived in the Kudremukh National Park, Karnataka. Sustaining a stable livelihood as a farmer here was extremely arduous due to challenges ranging from lack of irrigation to the frequent destruction of his crops by wild animals. In 2014, under the voluntary relocation programme, Lingappa and his family were compensated and relocated to Kuthloor, a village in the Dakshina Kannada district of Karnataka.



Upon relocation, he managed to secure land to continue his profession as a farmer through the compensation received. In 2021, WCS-India, in collaboration with the SBI Foundation, aided Lingappa by providing him with 400 areca and 25 coconut saplings.

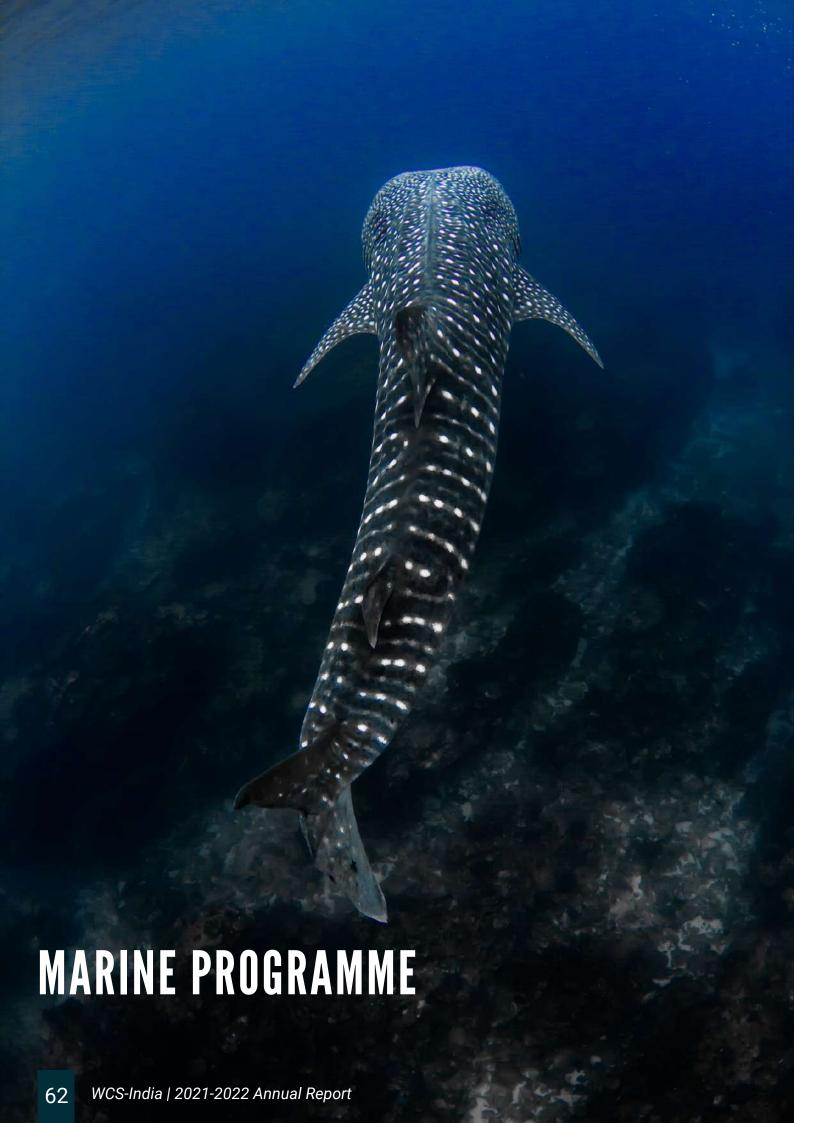
On noticing Lingappa's keenness, the SBI foundation and WCS-India also trained and equipped him in beekeeping. This provides him with a considerable additional income which is significantly helpful for his family!

#### **TEAM**

Arul Badushah, C V Devaraj, Chandrakantha Desai, Dharanappa M, Govindappa H L, H S Sudheer Kumar, Jayachandran S, Jayananda Derekar, Lokesh K S, N M Guruprasad, Narasimha Bhat Chapakanada, P. M. Muthanna, Prakasha J K, Raghava Naik, Raghuram R, Ramachandra Bhat, Ravi Naik, Ravishankar Derekar, Rony Paulose, Sasindra Babu, Sendil P, Vanita Gawada, Vinod Kumar H B, and Vinoda M



WCS-India | 2021-2022 Annual Report Livelihood Support: Western Ghats



India, with its tropical to sub-tropical climate and extensive coastline of over 7500 km, is home to a diverse array of marine ecosystems like brackish water lagoons, estuaries, salt marshes and mudflats, mangrove forests, seagrass meadows, coral reefs, and sandy and rocky shores. These habitats shelter a rich spectrum of marine life, earning India a place among the 17 megadiverse countries of the world, as identified by the United Nations Environment Program's (UNEP) World Conservation Monitoring Centre (WCMC).

WCS-India's Marine Programme aims to conserve the country's unique marine biodiversity by working with communities and partner organisations to address existing and upcoming threats through a multidisciplinary approach. The programme's efforts are focused on five broad workstreams:

- Strengthening area-based management
- Coral reef conservation
- · Reducing marine megafauna bycatch
- Addressing unsustainable fisheries and bycatch reduction
- Curbing the decline in shark and ray populations
- Creating a comprehensive web resource on India's marine life

### **AREA-BASED MANAGEMENT**



A shoal of mackerel (Rastrelliger sp.) in pelagic waters off the western coast of India (Credits: Venkatesh Charloo - Coastal Impact)

One of our objectives under area-based management is to facilitate the notification of a submerged plateau called Angria Bank as a 'designated area'. Angria Bank is located approximately 130 km off the coast of Maharashtra and hosts a rich array of marine life. In December 2019, WCS-India's Marine Programme conducted a 10-day expedition in collaboration with the Centre for Marine Living Resources and Ecology (CMLRE) to document the habitat characteristics of Angria Bank. We surveyed a total area of 3,500 sq. km. through 66 dives across 12 sites in the submerged bank. On the SCUBA surveys, we recorded 1,286 individuals of corals belonging to 111 genera and 52 families, 172 species of reef fish, and 353 invertebrate individuals represented by 19 species.

Following the expedition, we sent a proposal to government authorities towards granting Angria Bank a protected status as a 'designated area' under the Territorial Waters, Continental Shelf, Exclusive Economic Zone, and other Maritime Zones Act, 1976. In 2020, the Maharashtra State Biodiversity Board approved the proposal and garnered the support of the Maharashtra State Government. The proposal is pending approval by the Ministry of Environment, Forest and Climate Change (MoEFCC) and the Ministry of External Affairs (MEA). We continue to liaise with the authorities and other stakeholders to facilitate the notification process. We also introduced Angria Bank to the National Biodiversity Authority (NBA) and have been in discussion with them to potentially categorise the area as an 'Other Effective area-based Conservation Measures' (OECM) site.

In 2021, we collated remote sensing data on fishing efforts at Angria Bank to understand fishing intensity over the years.

We procured the data from an open-source repository called the Global Fishing Watch database. The data showed the presence of 12 fishing vessels that spent an average of 36 hours per year at Angria Bank between 2018-2021. We will continue to evaluate the trends and compare them with India's fishing policies.

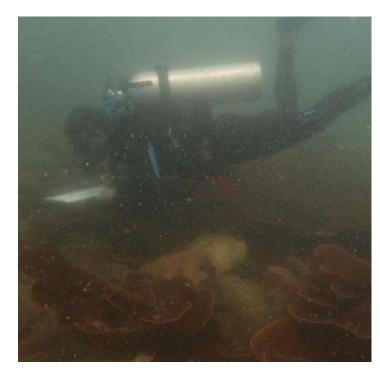
Our second objective under this workstream is to identify sites that host unique marine habitat(s) with a diverse range of marine flora and fauna that, in turn, support coastal communities and other stakeholders in the region. At these identified sites, we will conduct ecological and social surveys to record habitat characteristics and the socioeconomic structure, and list all the relevant stakeholders in the region. Based on local and regional willingness to preserve the sites, we will support and undertake activities for the protection of the identified sites as a Marine Protected Area (MPA), Other Effective area-based Conservation Measures (OECM), Biodiversity Heritage Site (BHS), etc.



The coastline of Ratnagiri district in Maharashtra supports coastal habitats such as sandy beaches, rocky intertidal zones, and mangroves

During the year, we conducted ecological surveys along the Ratnagiri coast in Maharashtra, mainly characterised by sandy beaches with pockets of mangroves, rocky beaches, and intertidal zones. We covered up to 12 beaches, including Velas and Anjarle, identified for their important ecosystem services. While the sandy beaches are made up of dunes and support the olive ridley turtle (Lepidochelys olivacea) nesting, the mangroves and intertidal zones provide feeding and breeding habitats for various marine species. Moreover, the coastal communities are conducting other ongoing sea turtle conservation activities in collaboration with the forest department. Providing them with the protected status will ensure continued infrastructural support, local conservation practices, and an equitable partnership towards conservation.

In addition to Maharashtra, we conducted ecological surveys using SCUBA techniques at Netrani Island in Karnataka and Grande Island in Goa. Covering several dive sites in the two locations, we recorded benthic substrate cover, coral abundance and diversity, as well as reef fish and invertebrate abundance and diversity. We are still analysing the data; so far, some commonly observed coral genera include Favites sp. and Montastrea sp. Notably, the dive sites at both locations showed a predominantly algae-dominated habitat with encrusting coral communities.



Habitat surveys involving underwater visual census of reef fish and invertebrates across a transect belt (Credit: Venkatesh Charloo / Coastal Impact)

These sites, classified as urban reefs near the mainland, face tremendous environmental and anthropogenic pressures. Despite their proximity to the mainland, these sites provide a unique case of benthic habitats characterised by coral, algal, and sponge communities. Following the ecological surveys, we will be conducting social surveys and meetings with key stakeholders to confirm the potential of these sites as Marine Protected Areas (MPAs), Biodiversity Heritage Sites (BHS), or Other Effective area-based Conservation Measures (OECMs).

We are drafting a report and a peer-reviewed manuscript detailing the scores from over 10 MPAs, derived through a literature review of the MPAs. We will also review the management plans for some of these Marine Protected Areas to determine if they may require any revisions to improve compliance at these sites.

WCS-India | 2021-2022 Annual Report Marine Programme



#### **Applied Research:**

Under a grant received from Tiffany & Co. Foundation, we were working to understand the impacts of dive tourism on coral reef systems at Lakshadweep Islands previously and, now, at Grande Island in Goa. We initiated our surveys in April 2021 in the Lakshadweep islands; however, due to unforeseen restrictions, the study site had to be shifted from the Lakshadweep Islands to Grande Island on the western coast.

At Grande Island, we initiated work by measuring the responses of various biophysical indicators like habitat distribution and complexity, and the composition and structure of reef fish and invertebrate

communities across sites with varying pressure from dive tourism.

In addition, we also recorded the abundance and type of marine debris found across the dive sites as part of the WCS global initiative on marine debris to compare its extent across several WCS programmes. Following this, we will observe the behaviour of tourist divers underwater and dive professionals' attitudes and perceptions towards marine conservation to determine factors that potentially impact the reefs at Grande Island. Consequently, we will use this information to devise a collaborative approach towards conservation by engaging all relevant stakeholders.



WCS-India Marine Program conducting coral reef monitoring surveys in collaboration with local dive operators and programme partners - Coastal Impact

#### MARINE MEGAFAUNA BYCATCH

Under this workstream, we are working to reduce megafaunal bycatch by strengthening the capacities of government departments, including forest and fisheries, and supporting effective fisheries management. Our strategy involves supporting government agencies and partner institutions in identifying bycatch hotspots along the Indian coastline and facilitating population monitoring for bycatch species, specifically focusing on marine mammals and sea turtles. We also aim to catalyse community-driven regulations in the artisanal and small-scale fisheries to sustain livelihoods and reduce bycatch.



Fishing vessels docked near Belambar village jetty in Ankola, Karnataka, Image: Anant Pande

#### Applied Research:

During the year, we conducted a comprehensive analysis of available literature on marine megafauna (marine mammals and sea turtles) bycatch along the Indian coast to aid in the generation of bycatch maps for the country and evaluation of potential work sites.

We identified sections of the coastline in Ratnagiri district in Maharashtra, Goa, Uttara Kannada district in Karnataka, and Palk Bay in Tamil Nadu. Our team conducted site visits to these locations for preliminary assessments and will be carrying out stakeholder surveys to understand the status of bycatch, the nature of fisheries and socio-economic considerations.



Fish catch at Harnai fish landing site in Ratnagiri district, Maharashtra

WCS-India | 2021-2022 Annual Report

Marine Programme

#### **Capacity Development:**

In January 2022, the WCS-India Marine Programme co-organised the 2nd Marine Mammal and Ecosystem Research Workshop (MMER) in collaboration with the National Oceanic and Atmospheric Administration (NOAA), Oregon State University, Woods Hole Oceanographic Institution, and several Indian institutions. This three-day online workshop brought together over 70 conservation practitioners from more than 14 institutions with varied

backgrounds including academia, government, and NGOs. Through the workshop, we identified key conservation priorities and challenges and explored the scope for collaborative endeavours. Following the workshop, our team is leading the effort to create a 'Marine Mammal Consortium', which will focus on marine mammal research, addressing data gaps, promoting collaborations, and providing policy inputs to strengthen marine mammal and habitat conservation in the country.

### SHARKS & RAYS

This workstream seeks to reduce unchecked elasmobranch population declines at three sites across the Indian coastline by supporting effective fisheries management. Our team aims to fill key gaps in baseline information to help implement science-driven on-ground action through effective community engagement, outreach efforts, and by influencing national and international policy. We have been carrying out this work with the support of two grants, the Shark Conservation Fund (SCF) and the Rural India Supporting Trust (RIST).

#### Applied Research:

Our team, based in Kochi, Kerala, and Kakinada, Andhra Pradesh, has been working on species-level information on shark and ray landings at both sites, the first of regulations to protect species vulnerable attempt at long-term monitoring in the country.

Our efforts focus on Cochin Fisheries Harbour in Kochi, where our team sampled 7,252 elasmobranch individuals in 92 days spread over a year. Of these, 6,112 individuals belonged to 25 species of sharks, 1,118 individuals represented 16 species of rays, and 22 individuals belonged to the critically endangered bowmouth quitarfish (Rhina ancylostoma).

Notably, of the individuals sampled, 83.06% (6,024 individuals representing 14 species) are listed under CITES Appendix II, restricting international trade in the absence to extinction.

The silky shark (Carcharhinus falciformis) dominated the landings at Kochi, comprising over 50% of the individuals recorded. Some other species of concern found in the landings were the endangered giant devil ray (Mobula mobular), the critically endangered oceanic whitetip shark (Carcharhinus longimanus), and the critically endangered scalloped hammerhead shark (Sphyrna lewini).



Critically endangered scalloped hammerhead shark (Sphyrna lewini) landed at Cochin Fisheries Harbour (Image: Sharang P.)

We initiated sampling at Kakinada Fishing Harbour and the neighbouring landing site at Kumbhabhishekham in mid-2021. Since then, the team has sampled 1455 elasmobranch individuals over 175 days. Of the sampled individuals, 824 represented 18 species of sharks, 480 belonged to 23 ray species, and 151 represented four guitarfish species. The species that contributed to the highest number of individuals landed was the bigeye houndshark (Lago omanensis), comprising 8.7% of the observed catch. Some other species of interest were the silky shark (Carcharhinus falciformis), spadenose shark (Scoliodon laticaudus), and the critically endangered scalloped hammerhead (Sphyrna lewini). Further, 37% (539 individuals) of the catch are listed under CITES Appendix II.

#### WEBSITE ON INDIA'S MARINE LIFE

India harbours several critical and unique marine ecosystems home to thousands of species of marine life; many of these are yet to be studied. Of the 36 currently recognised animal phyla, it is estimated that around 15 phyla encompassing approximately 15,000 species can be found in the marine ecosystems of India.

The country's vast coastline and open sea habitats offer important breeding areas, nurseries, and aggregation and feeding grounds for invertebrates, fish, and marine megafauna. While the coasts and beaches are common holiday destinations, information on marine life is mainly limited to scientific publications and reports, which are not very accessible and often too technical.

To make this information accessible to people interested in learning about India's vast and captivating marine biodiversity, we are working on launching a virtual platform which hosts this information in a simple and engaging manner. The platform will be a comprehensive virtual encyclopaedia on marine life, habitats, policies, Marine Protected Areas (MPAs) and other related aspects, supported by visual content like illustrations, images, maps, and videos.

The planned design will cater to people across different levels of exposure to the marine realm. This website also has the potential to serve as resource material to create modules on community awareness, student engagement activities, and overall awareness building and outreach.

WCS-India | 2021-2022 Annual Report Marine Programme

# TEAM

Aaron Savio Lobo, Anant Pande, Avik Banerjee, Deepika Sharma, Eswar Narayana, Karan Deshpande, Moon Bhandari, Nupur Kale, Phalguni Ranjan, Samrita Shankar, Sharang P., Sumantha Narayana, Trisha Ghose, and Vardhan Patankar

# **OUTREACH AND AWARENESS**

Throughout the year, the Marine Programme used popular articles, visual content, and social media platforms to share information, with a focus on making it accessible to a wider audience. The team utilised the opportunities presented by several international topical days highlighting threatened species groups.

# Shark Week (11th- 18th July 2021):

Over this week, we conducted an outreach campaign titled 'All About Sharks' with a different theme covered each day, from highlighting our work on landings to unlearning pseudoscience and the history of elasmobranch fishing in India.

# World Manta Day (17th September 2021):

Through an interactive quiz story and a carousel post, we highlighted a few interesting facts about mantas, their ecological significance, and concerns for their populations.







Fun facts about mantas post created to educate audiences about these elasmobranchs on World Manta Day (Illustrations: Jessica Luis)



Moorish Idol (Zanclus cornutus) (Image: Nupur Kale)



Nobbed sea slug (Phyllidia varicosa) (Image: Phalguni Ranjan)

# **PUBLICATIONS**

- Pande, A., & Sivakumar, K. (2022). Climate Change and Seabirds: Insights from ecological monitoring of snow petrels in the Indian Antarctic Program. In Assessing the Antarctic Environment from a Climate Change Perspective (pp. 207-234). Springer, Cham.
- Dudhat, S., Pande, A., Nair, A., Mondal, I., Srinivasan, M., & Sivakumar, K. (2022). Spatio-temporal analysis identifies marine mammal stranding hotspots along the Indian coastline. Scientific reports, 12(1), 1-20.
- Lewis, R., **Deshpande, K.**, Mendis, A., **Patankar, V.** & U. Mendiratta (2022) Illegal trade of marine species in India: 2015-2021. Wildlife Conservation Society India Report, DOI: 10.19121/2020.Report.43707.
- Mendis, A., Nikita, V.M., Ramya Roopa, S., Sultan, N., Shukla, S., Lewis, R., Deshpande, K., Balaji, K., Karve, A. & U. Mendiratta (2021) Media-reported wildlife poaching and illegal trade in India: 2020. Wildlife Conservation Society-India Report.
- Kale, N. (2022) Conflicts in Conservation: A review of the impact of sea turtle conservation on fisher communities in India. Indian Ocean Turtle Newsletter 36: 15-22.
- Kale, N. & K. Deshpande (2022) Olive ridley turtle entanglement in ghost nets in Kavaratti lagoon, Lakshadweep Islands, India. Indian Ocean Turtle Newsletter 36: 2-5.
- Kale, N., Manoharakrishnan, M., Bharti, D.K., Poti, M. & K. Shanker (2022) The island hoppers: how foraging influences green turtle (Chelonia mydas) abundance over space and time in the Lakshadweep Archipelago, India. Endangered Species Research 48:1-14. https://doi.org/10.3354/esr01181.

# POPULAR ARTICLES

- What the '30 × 30 target' could mean for India's marine biodiversity Samrita Shankar, Shyama Kuriakose and Vardhan Patankar <a href="https://science.thewire.in/politics/rights/30x30-target-india-marine-protected-areas-biodiversity-climate-resilience/">https://science.thewire.in/politics/rights/30x30-target-india-marine-protected-areas-biodiversity-climate-resilience/</a>
- In December 2021, we wrote a popular article describing the do's and don'ts underwater; we published this article in the Sanctuary Cub magazine.
   https://sanctuarynaturefoundation.org/magazine/MTYzMDU1NTk5NTkzNF9DVUJfU0VQVF8yMDIxXy1fQkIHX1JBVFRMRV90ZXcucGRmJCMqMg==/43
- Olive ridley turtle entanglement in ghost nets in Kavaratti Lagoon, Lakshadweep Islands, India Nupur Kale & Karan Deshpande. <a href="https://www.iotn.org/wp-content/uploads/2022/09/36-02-olive-ridley-turtle-entanglement-in-ghost-nets-in-kavaratti-lagoon-lakshadweep-islands-india.pdf">https://www.iotn.org/wp-content/uploads/2022/09/36-02-olive-ridley-turtle-entanglement-in-ghost-nets-in-kavaratti-lagoon-lakshadweep-islands-india.pdf</a>
- Banerjee, A. Pande, A. et al (2022) In search of answers: Forming a marine mammal and ecosystem research consortium in India, eco magazine special issue on marine mammals.
   http://digital.ecomagazine.com/publication/frame.php?
   i=745267&p=&pn=&ver=html5&view=articlebrowser&article\_id=4259151





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# 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.



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# 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)

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

#### 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.

The preparation of financial statements in conformity with Generally 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

#### 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,

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

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









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 **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.







### 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 Comapnies 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.

#### 1 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.







Financials

### 551, 7th Main Road Rajiv Gandhi Nagar 2nd Phase Kodigehalli Bangalore 560097

# CIN: U74999KA2011NPL058034

#### CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2022

(In Rs. Hundred)

Particulars	No	te 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			180	*
(d) Long-term provisions		4	61,816	39,700
(3) Current Liabilities				
(a) Short-term borrowings			<b>*</b>	(+)
(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.	- 1		2.07.772	1 47 204
(c) Other current liabilities			3,05,573	1,47,394
(d) Short-term provisions	T-4-1		12,126	4,306
×	Total		5,77,880	3,77,167
II.ASSETS			1	
(1) Non-current assets			1	
(a) Property, Plant & Equipment and Intangible Assets				
(i) Property, Plant & Equipment		7(A)		1,05,588
(ii) Intangible assets			*	(**)
(iii) Capital work-in-progress		0000000000		(*)
(iv) Intangible assets under development		7(B)	21,705	20,011
(b) Non-current investments			61,816	39,700
(c) Deferred tax assets (net)				3083
(d) Long term loans and advances		2	22.052	22.004
(e) Other non-current assets	1	9	22,952	22,984
(2) Current assets		17 del -		
(a) Current investments		10	12,126	4,306
(b) Inventories				7.45
(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

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

NANTHA

P.M Muthanna Director DIN: 08888150 Killivalavan Rayar Director DIN: 07555843



Rani N.R Partner

Date: 15.09.2022 Place: Bangalore

ered Acc' Membership No: 214318 UDIN: 22214318ATHCHE6535

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 ende 31.03.2021
	REVENUE FROM OPERATIONS:			
(a)	Revenue Grant recognised		13,42,317	11,13,963
	Capital Grant recognised to the extent of Depreciation		57,704	48,526
(c)	Donations		15,780	1,839
(d)	Interest		4,917	3,26
(e)	Other Income			
- 192	Total Income		14,20,717	11,67,59
п	EXPENSES:	l i		
(a)	Cost of operations	14	9,62,001	8,37,89
02.000	Employee benefit expenses	15	3,28,616	1,75,58
	Depreciation	7	57,704	48,520
	Other expenses	16	66,898	1,04,062
(α)	Total Expenses	10	14,15,219	11,66,07
			5.400	4 54
III	Surplus/(Deficit) before exceptional and extraordinary items and tax (I - II)		5,498	1,51
IV	Exceptional Items		*	
v	Surplus / (Deficit) before extraordinary items and tax (III - IV)		5,498	1,51
VI	Extraordinary Items		,	
VII	Surplus / (Deficit) before tax (V- VI)		5,498	1,51
/III	Tax expense:			
	(1) Current tax		÷	-
IX.	Surplus/(Deficit) from the period from continuing operations (VII - VIII)		5,498	1,51
x.	Surplus/(Deficit) from discontinuing operations		:2	-
XI.	Tax expense of discounting operations			
XII.	Surplus/(Deficit) from Discontinuing operations (X - XI)			
KIII.	Surplus / (Deficit ) for the period (IX + XII)		5,498	1,51
κιν.	Earning per equity share: Not Applicable			
	(1) Basic		18	
	(2) Diluted	1		

For and on behalf of the Board of Directors

P.M Muthanna Director DIN: 08888150

Director DIN: 07555843

For G.Anantha & Co. Chartered Accountants FRN: 00 5160 S

As per our Report of even date

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

(In Rs. Hundred)

Receipts	Amount in	ı Rs	Payments	Amount	in Rs
Opening Balance			Fixed Assets		68,034
Cash-in-hand	64		III		
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 & Uitlities	27,362	
Sale of Fixed asset	4,500		Rent / Lease - Field	29,081	
Interest received	5,109		Rent Office	23,024	
Other Income	120	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 & Liabilites	ŀ	-6,478
					*
			Closing Balance		
			Cash-in-hand	47	
			Cash at Bank:	27%	
			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

M Muthanna Director DIN: 08888150

Director DIN: 07555843

Date: 15.09.2022 Place: Bangalore As per our Report of even date For G.Anantha & Co. Chartered Accountants FRN: 00 5160 S

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.

3	Reserves and Surplus	As at 31.03.2022	As at 31.03.2021
а	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	(19)
	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	21	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
а	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
а	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
ь	Sub Total (a)	2,44,747	1,21,641
	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







6	Short Term Provisions	As at 31.03.2022	As at 31.03.2021
а	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 as	sets	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
С	Prepaid Insurance	7,029	5,942
	Total	9,474	9,314





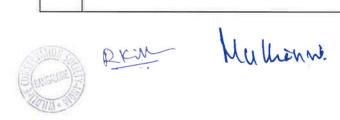




14	Cost of operations	As at 31.03.2022	As at 31.03.2021
a	Project consumables & Field expenses	2,65,735	1,60,169
b	Repairs & Maintenance	18,081	19,738
c	Travelling and Conveyance	1,19,275	52,371
d	Postage, courier & freight charges	3,642	1,035
е	Printing	14,426	2,278
f	Books and Periodicals	4,303	2,525
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 amd Utilities	15,287	13,448
I	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
С	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









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#### 16 Additional information

à)	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	
Killivalayan Rayar	Wholetime Director	
Nandita Hazarika	Director	
P.M.Muthanna	Director	

Directors Remuneration	2021-22	2020-21
Killivalavan Rayar	*/	
Nandita Hazarika	0	0
P.M.Muthanna	23.28,908	9,32,285

c)	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.

		Amount in CV	VIP for a period of		
Intangible assets under development	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
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

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	o.	Net Profits after taxes - Preference Dividend	Average Shareholder's Equity	NA.	NA	NA.	
Inventory turnover ratio	9,0	Cost of goods sold or	Average Inventory	NA	NA	NA	
Trade Receivables turnover ratio	Times	Net Credit Sales	Average Accounts Receivable	NA	NA	NA	
Trade pavables turnover ratio	Times	Net Credit Purchases	Average Account Pavables	NA	NA	NA	
Not 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	0	Return(PAT)	Networth	NA	NA.	NA	. = 340 - 11

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,

P M Muthanna Director DIN: 08888150

Killivalavan Rayar Director DIN: 07555843

Date: 15.09.2022 Place: Bangalore

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

> Rani NR Partner Membership No: 214318 UDIN: 22214318ATHCHE6535

BANGALORE

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Note 7. Property, Plant & Equipment and Intangible Asset

(A) Property, Plant & Equipment

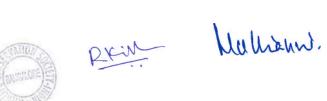
Particulars	Computers	Furniture & Fixtures	Office Equipments	Vehicles	Plant & Machinery (Research Equipments)	Total
Gross Block						
Cost as on 1st April 2021	46,818	7,110	9,884	95,891	64,172	2,23,875
Additions	16,474	4,521	2,282	10,896	32,169	66,340
Disposals / adjustments		-		4,950	•	4,950
Cost as 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		390.13
Cost as on 31st March 2022	21,705	21,705
Depreciation		
As on 1st April 2021		
for the year	170	251
Disposals / adjustments		
At 31st March 2022		7.E3
	*	
Net Block		
At 31st March 2022	21,705	21,709
At 31st March 2021	20,011	20,011









(In Rs. Hundred)

Financials

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:	1 1	
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	- 1	
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 Director DIN: 08888150 Killivalavan Rayar Director DIN: 07555843

Date: 15.09.2022 Place: Bangalore As per our Report of even date For G. Anantha & Co. Chartered Accountants FRN: 00 5160 S

Rani N.R

Membership No: 214318 UDIN: 22214318ATHCHE6535

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	1		
(b) Trade payables	1		
(i) total outstanding dues of micro enterprises	1		
and small enterprises	1		
(ii) total outstanding dues of creditors other than	1		
micro enterprises and small enterprises.			
(c) Other current liabilities	5	2,26,555	79,600
(d) Short-term provisions	6	12,126	4,306
Tota	1	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	950	988 (45.7600) - 1	-
(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			180
(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
Tota	1	4,69,445	2,79,435

Significant Accounting Policies

For and on behalf of the Board of Directors

Killivalavan Rayar Director

Rani N.R Partner

FRN: 00 5160 S

Membership No: 214318 UDIN: 22214318ATGWMO5590

As per our Report of even date

For G. Anantha & Co.

Chartered Accountants

P.M Muthanna Director DIN: 08888150 DIN: 07555843

Date: 15.09.2022 Place: Bangalore

#### 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	1 1	12,70,926	10,60,837
(b)	Capital Grant recognised to the extent of Depreciation	1 1	44,472	45,320
(c)	Donations	1 1	14,780	1,011
(d)	Interest		2,094	3,147
(e)	Other income			
	Total Income		13,32,271	11,10,315
11	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
Ш	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

Date: 15.09.2022 Place: Bangalore 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: 22214318ATGWMO5590

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 : Cash-in-hand	40		Fixed asset		52,8
Cash at Bank:	1			1	
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	
	0.3737	,	Community engagement	10,519	
	1 1		Professional fees	4,90,878	
	1 1		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	
	1 1		Printing of Training materials	8,611	
			Repairs and Maintenance	17,936	
	1 1		Books and Periodicals	2,409	
			Rates & Taxes	1,597	
			Bank charges	352	12,44,4
			Net movement in Current Assets & Liabilites		-3,3
			Closing Balance:		
			Cash-in-hand	40	
	1 1		Cash at Bank:	1 "1	
			In Current & Savings account	21,906	
			In Fixed Deposit account	2,21,445	2,43,.
	Total	15,37,391		Total	15,37,

For and on behalf of the Board of Directors

P M Muthanna Director DIN: 08888150

Director DIN: 07555843

Rani N.R Partner

As per our Report of even date

For G. Anantha & Co. Chartered Accountants

FRN: 00 5160 S

Membership No: 214318 UDIN: 22214318ATGWMO5590

Date: 15.09.2022 Place: Bangalore

# 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)

L	2 Share Capital
Γ	The Company was incorporated in 2011 as a private company limited by guarantee under section 25 of th
l	Companies Act, 1956 (corresponding with section 8 of the Companies Act, 2013). As the company is limite
I	by guarantee and not share capital, information relating to share capital is not included as part of the
ı	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
	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	(a)
	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
ь	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



9	Other Non current assets	3.00	
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	5,49	
	HDFC Bank	2,092	1	
	Sub Total (a)	2,43,352	79,59	
Ъ	Cash on hand	40	4	
- 8	Sub Total (b)	40	4	
	Total (a)+(b)	2,43,391	79,63	

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
с	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
ь	Repairs and Maintenance	17,041	19,624
С	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
ī	Community engagement	4,294	4,645
j	Bird Divertors	6,225	38,250
k	Insurance and Utilities	15,168	13,409
1	Bank charges	295	114
m	Rates & Taxes	467	570
	Total	8,99,154	7,95,183

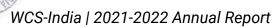
14	Employee Benefit expenses	As at 31.03.2022	As at 31.03.2021	
a	Salaries & Allowances	2,84,281	1,31,958	
Ъ	Gratuity	29,661	32,241	
	Total	3,13,941	1,64,199	

15	Other expenses	As at 31.03.2022	As at 31.03.2021
a	Bank charges	58	51
ь	Communication expenses	881	616
С	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





















	Coffees	Total
ulars	Solimare	TOTAL
Block		
s on 1st April 2021	20,011	20,011
ons	1,693	1,693
sals / adjustments		
s on 31st March 2022	21,705	21,705
isation		
1st April 2021		
year	0	**
als / adjustments		
t March 2022		
ock		
t March 2022	21,705	21,705
1 2001	20.011	20 011

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t March 2021	t March 2022	ock	t March 2022	sals / adjustments	year	ciation 1st April 2021	s on 31st March 2022	sals / adjustments	ons	s on 1st April 2021	Block	Particulars
19,107	17,699		43,774	*	16,651	27,124	61,474		15,243	46,231		Computers
3,130	6,562		5,069	0	1,089	3,980	11,631		4,521	7,110		Furniture and Fixtures
3,790	3,913		7,605		2,158	5,446	11,518		2,282	9,236		Office equipment
45,963	39,158		62,679	1,722	14,473	49,928	1,01,837	4,950	10,896	95,891		Vehicles
15,626	23,745		29,125			19,025	52,871	,		34,651		Plant & Machinery (Research Equipments)
			1,			1,0	2,			1,4		Total

## 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	1 1		
(a) Long-term borrowings	1 1		-
(b) Deferred tax liabilities (Net)	1 1	191	
(c) Other Long term liabilities	1 1		2
(d) Long-term provisions	4	520	90
(3) Current Liabilities	1 1		
(a) Short-term borrowings	1 1		
(b) Trade payables	1 1		
(i) total outstanding dues of micro enterprises	1 1		
and small enterprises	1 1	2	<b>%</b>
(ii) total outstanding dues of creditors other than	1 1		
micro enterprises and small enterprises.	1 1	2	9
(c) Other current liabilities	5	79,018	67,794
(d) Short-term provisions	6		*
To	al	1,08,434	97,732
II.ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets	1 1		
(i) Property, Plant & Equipment	7(A)	19,918	17,971
(ii) Intangible assets	'(.,	1,,,,10	,,,,
(iii) Capital work-in-progress	1 1		
(iv) Intangible assets under development	1 1		
(b) Non-current investments	8		
(c) Deferred tax assets (net)			
(d) Long term loans and advances	1 1		
(e) Other non-current assets	9	200	200
(2) Current assets			
(a) Current investments	10	-	
(b) Inventories	1000	2	(4)
(c) Trade receivables	1 1		2
(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
To		1,08,434	97,732

Significant Accounting Policies 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 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

# 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
	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
ш	Surplus/(Deficit)		(2,468)	(2,192)

For and on behalf of the Board of Directors

P.M Muthanna Director DIN: 08888150 Killivalavan Rayar Director DIN: 07555843

Date: 15.09.2022 Place: Bangalore As per our Report of even date For G.Anantha & Co. Chartered Accountants FRN: 00 5160 S

Partner

Membership No: 214318 UDIN: 22214318ATHCHE6535

# 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.

3	Reserves and Surplus	As at 31.03.2022	As at 31.03.2021
a	Capital Reserve:		
1	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	57 99	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	2	
	Total	) <b>(*)</b>	

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	1.00	ű.
	Total	- 5	







8	Non Current Investments	As at 31.03.2022	As at 31.03.2021
a	LIC Gratuity Fund	-	
	Total		4

9	Other non current assets	As at 31.03.2022	As at 31,03,2021
a	Deposits (Unsecured and considered good)	200	200
	To	al 200	200

10	Current Investments	As at 31.03.2022	As at 31.03.2021
a	LIC Gratuity Fund	-	-
	Total	-	, and the second

11	Cash and Cash equivalents	As at 31.03.2022	As at 31.03.2021
a	Cash at bank:	120 40 0210012022	713 41 31.03.2021
	In Fixed deposit account	86,227	58,957
	In Savings Account		
	State Bank of India	480	20,37
	Sub Total (a)	86,707	79,332
ь	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
	Tax Deducted at source receivable Interest accrued on fixed deposit	1,255 47	1,639 317
	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	2,164
b.	Audit Fees	159	-/
	Total	159	2,164









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

(In Rs. Hundred)

Particulars Compute		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			391			
ost as on 31st March 2022 1,8		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	12.5	31	(*			
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	









#### 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 Cash-in-hand	24		Fixed Assets		15,180
Cash at bank:			Salaries & Allowances	14,519	
In Current & Savings account	20,374		Travelling Expenses	7,236	
In Fixed Deposit account	58,957	79,356	Professional fees	11,437	
			Project consumables & Field expenses	34,675	
			Project Grant Refunded	9,580	
			Postage ,Courier & Freight	61	
Grant Received	102,050		Insurance & Utilities	48	(*)
Donation Received	1,000		Communication expenses	71	
Interest Received	2,971		Printing of Training materials	5,815	
Other Income		106,020	Audit fees	159	
			Repairs and Maintenance	1,039	
			Books and Periodicals	1,894	
			Rates & Taxes	76	
			Bank charges	9	86,62
			Net movement in Current Assets & Liabilites		-3,13
			Cash in hand	7	
			Cash at Bank:		
			In Current & Savings account	480	
			In Fixed Deposit account	86,227	
					86,71
Total 185,376				Total	185,37

For and on behalf of the Board of Directors

Mullians.

P M Muthanna Director DIN: 08888150

Killivalavan Rayar Director DIN: 07555843

Date: 15.09.2022 Place: Bangalore

As per our Report of even date For G.Anantha & Co. Chartered Accountants

FRN: 00 5160 S

Partner

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