

## **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 2020 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, 2020, and its surplus for the year ended on that date.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



## **Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with Governance are also responsible for overseeing the company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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



## Report on Other Legal and Regulatory Requirements

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Income and Expenditure and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 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 does not have any pending litigations which would impact its financial position.
  - 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.

Place: Bangalore  
Date: 23-9-2020

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

Rani N.R.  
Partner

Membership No.: 214318  
UDIN: 20214318AAAES6502



## 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, 2020 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, 2020, 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: 23-09-2020

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



Rani N.R  
(Partner)  
Membership No. 214318  
UDIN: 20214318AAAAES6502

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

CIN : U74999KA2011NPL058034

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

**1 Significant Accounting Policies**

**a Basis of preparation :**

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

**b Use of estimates :**

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

**c Revenue recognition- Donation/Grants received :**

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

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

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





**d Property, Plant and Equipment:**

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

In respect of Tangible assets acquired during the year, depreciation has been charged on Written down Value basis so as to write off the cost of the assets over the useful lives as prescribed under part C of Schedule II of The Companies Act, 2013 and 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 (Research Equipments): 15 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 Companies Act, 1956, corresponding to section 8 of the Companies Act, 2013 with charitable objects. The Company is registered under section 12 AA of the Income Tax Act, 1961. There being no 'taxable income' or 'tax expense', the question of provisions for current tax and/or deferred tax asset/liability does not arise for the Company.

**k Earnings Per share :**

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

**l Cash and Cash Equivalents :**

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

**m Cash Flow Statement :**

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

**n Contingencies and events occurring after balance sheet date: COVID-19 impact**

The SARS-CoV-2 virus responsible for the outbreak of Coronavirus Disease (COVID-19) has been declared a Global pandemic by the World Health Organization (WHO) on March 11, 2020, which continues to spread across the globe, and has resulted in significant decrease in global and local economic activities. Consequent to this, most of the governments have announced strict lockdowns across their respective countries as one of the strongest measures to contain the spread of the virus. Accordingly, the Government of India (GoI) has also announced the lockdown across India on March 24, 2020. The management has assessed the recoverability of carrying amount of assets and liabilities based on the current indicators of future economic condition considering the probable impact of COVID 19. Even though the field activities are impacted, the management estimates as at the date of approval of these financial statements that the impact of Covid-19 on the financial statements is not significant and the Company will be able to recover the carrying amount of the assets and settle its liabilities and the financial statements have been prepared on Going Concern basis. The extent to which CoVID-19 pandemic will impact the Company's activities and financial results in future will depend upon future developments which are highly uncertain, however, no impact thereof, is required, to be taken in these financial statements as all projects are backed by committed grants. The impact of the global health pandemic may be different from that estimated and the Company will continue to closely monitor any material changes to future economic conditions.



*[Handwritten signature]*



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

**CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2020**

(Amount in Rs.)

Particulars	Note No	As at 31.03.2020	As at 31.03.2019
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	2	-	-
(b) Reserves and Surplus	3	1,49,81,873	91,39,821
(c) Money received against share warrants		-	-
<b>(2) Non-Current Liabilities</b>			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions	4	14,58,893	10,08,104
<b>(3) Current Liabilities</b>			
(a) Short-term borrowings		-	-
(b) Trade payables		-	-
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.		-	-
(c) Other current liabilities	5	1,81,61,899	1,39,59,691
(d) Short-term provisions	6	1,52,475	1,21,909
<b>Total</b>		<b>3,47,55,140</b>	<b>2,42,29,525</b>
<b>II. ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Property, Plant & Equipment			
(i) Tangible assets	7	79,75,004	40,51,236
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		10,71,884	-
(b) Non-current investments	8	14,58,893	10,08,104
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
<b>(2) Current assets</b>			
(a) Current investments	9	1,52,475	1,21,909
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents	10	1,94,53,154	1,37,84,210
(e) Short-term loans and advances	11	15,64,993	25,81,973
(f) Other current assets	12	30,78,738	26,82,093
<b>Total</b>		<b>3,47,55,140</b>	<b>2,42,29,525</b>

Significant Accounting Policies

1

For and on behalf of the Board of Directors

As per our Report of even date  
For G. Anantha & Co.  
Chartered Accountants  
FAN/2005160 S



Prakriti Srivastava  
Director  
DIN: 08511874



Killivalavan Rayar  
Director  
DIN: 07555843



UDIN: 20214318AAAAES6502

Date: 23-09-2020  
Place: Bangalore



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

**CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2020**

(Amount in Rs.)

	Particulars	Note No	For the year ended 31.03.2020	For the year ended 31.03.2019
<b>I.</b>	<b>REVENUE FROM OPERATIONS:</b>			
(a)	Revenue Grant recognised		11,40,78,615	1,68,92,643
(b)	Capital Grant recognised to the extent of Depreciation		26,34,334	11,14,088
(c)	Donations		6,55,702	18,52,718
(d)	Interest		4,43,901	4,56,202
(e)	Other Income		81,062	-
	<b>Total Revenue</b>		<b>11,78,93,614</b>	<b>2,03,15,650</b>
<b>II</b>	<b>EXPENSES :</b>			
(a)	Cost of operations	13	8,79,43,420	1,43,21,216
(b)	Employee benefit expenses	14	1,76,40,927	34,94,011
(c)	Other expenses	15	82,04,453	19,91,316
(d)	Depreciation	7	26,34,334	11,14,088
	<b>Total Expenses</b>		<b>11,64,23,135</b>	<b>2,09,20,631</b>
<b>III</b>	<b>Surplus/(Deficit) before exceptional and extraordinary items and tax (I - II)</b>		<b>14,70,480</b>	<b>(6,04,980)</b>
<b>IV</b>	<b>Exceptional Items</b>		<b>0</b>	<b>0</b>
<b>V</b>	<b>Surplus / (Deficit) before extraordinary items and tax (III - IV)</b>		<b>14,70,480</b>	<b>(6,04,980)</b>
<b>VI</b>	<b>Extraordinary Items</b>		<b>-</b>	<b>-</b>
<b>VII</b>	<b>Surplus / (Deficit) before tax (V - VI)</b>		<b>14,70,480</b>	<b>(6,04,980)</b>
<b>VIII</b>	<b>Tax expense:</b>			
(1)	Current tax		-	-
<b>IX.</b>	<b>Surplus/(Deficit) from the period from continuing operations (VII - VIII)</b>		<b>14,70,480</b>	<b>(6,04,980)</b>
<b>X.</b>	<b>Surplus/(Deficit) from discontinuing operations</b>		<b>-</b>	<b>-</b>
<b>XI.</b>	<b>Tax expense of discounting operations</b>		<b>-</b>	<b>-</b>
<b>XII.</b>	<b>Surplus/(Deficit) from Discontinuing operations (X - XI)</b>		<b>-</b>	<b>-</b>
<b>XIII.</b>	<b>Surplus / (Deficit ) for the period (IX + XII)</b>		<b>14,70,480</b>	<b>(6,04,980)</b>
<b>XIV.</b>	<b>Earning per equity share: Not Applicable</b>			
(1)	Basic		-	-
(2)	Diluted		-	-

For and on behalf of the Board of Directors

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

  
Prakriti Srivastava  
Director  
DIN: 08511874

  
Killivalavan Rayar  
Director  
DIN: 07555843

  
G. Anantha & Co.  
Chartered Accountants  
Partner  
Membership No: 214318  
UDIN: 20214318AAAAES6502

Date: 23-09-2020  
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 2020

Receipts	Amount in Rs		Payments	Amount in Rs	
Opening Balance			Expenditure		
Cash-in-hand	9,578		Fixed Assets	65,58,103	
Cash at Bank:			Software Development	10,72,978	
In Current & Savings account	83,14,632		Salaries & Allowances	1,70,23,817	
In Deposit account	54,60,000	1,37,84,210	Travelling & Conveyance	1,95,44,894	
			Professional fees	4,24,39,698	
Grant received	12,63,77,411		Project consumables & Field expenses	2,07,55,301	
Donation received	6,55,702		Postage ,Courier & Freight	2,75,532	
Interest received	3,96,393		Insurance	16,69,619	
Other Income	81,062		Compensation for Resettlement	30,80,000	
		12,75,10,769	Establishment expenses	36,82,308	
			Rent / Lease - Field	22,80,578	
			Printing of Training materials	7,83,462	
			Repairs and Maintenance	14,90,602	
Income Tax Refund		81,427	Student Support - National Conservation Foundation	60,000	
			Books and Periodicals	5,29,640	12,12,46,532
			Net movement in Current Assets & Liabilities		6,76,720
			Closing Balance		
			Cash-in-hand	2,806	
			Cash at Bank:		
			In Current & Savings account	18,61,699	
			In Deposit account	1,75,88,649	1,94,53,154
<b>Total</b>		<b>14,13,76,406</b>	<b>Total</b>		<b>14,13,76,406</b>

For and on behalf of the Board of Directors



Prakriti Srivastava  
Director  
DIN: 08511874

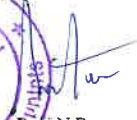


Killivalavan Rayar  
Director  
DIN: 07555843

Date: 23-09-2020  
Place: Bangalore

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



  
G. Anantha N.R.  
Partner  
Membership No: 214318  
UDIN: 20214318.AAA.AES6502



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

**CASH FLOW STATEMENT AS AT 31ST MARCH 2020**

Particulars	As on 31.3.2020	As on 31.3.2019
<b>Cash flows from operating activities</b>		
Surplus before taxation	14,70,480	(6,04,980)
<b>Adjustments for:</b>		
Depreciation	26,34,334	11,14,088
<b>Operating Profit / (Loss) before working capital changes</b>	<b>41,04,814</b>	<b>5,09,107</b>
<b>Working capital changes:</b>		
(Increase) / Decrease in advances	10,16,980	(25,69,284)
(Increase) / Decrease in other current assets	(3,96,645)	(24,90,780)
Increase / (Decrease) in other current liabilities	42,32,774	1,45,25,333
Cash generated from operations	89,57,923	99,74,376
Income taxes paid	-	-
<b>Net cash from operating activities (A)</b>	<b>89,57,923</b>	<b>99,74,376</b>
<b>Cash flows from investing activities</b>		
(Additions)/Deletions made to Investments	(30,566)	(11,30,013)
(Additions)/Deletions made to Fixed assets	(65,58,102)	(27,14,217)
(Additions)/Deletions made to Intangible Assets	(10,71,884)	-
<b>Net cash used in investing activities (B)</b>	<b>(76,60,552)</b>	<b>(38,44,230)</b>
<b>Cash flows from financing activities</b>		
Increase/(Decrease) in Capital Reserve	49,95,653	21,21,010
Increase/(Decrease) in General Reserve (other than surplus)	(6,24,080)	19,43,200
<b>Net cash used in financing activities (C)</b>	<b>43,71,573</b>	<b>40,64,209</b>
<b>Net Increase in cash and cash equivalents (A+B+C)</b>	<b>56,68,944</b>	<b>1,01,94,356</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>1,37,84,210</b>	<b>35,89,854</b>
<b>Cash and cash equivalents at end of period</b>	<b>1,94,53,154</b>	<b>1,37,84,210</b>

For and on behalf of the Board of Directors

  
Prakriti Srivastava  
Director  
DIN: 08511874

  
Killivalavan Rayar  
Director  
DIN: 07555843

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

Chartered Accountants

ERN: 00 5160 S

  
Rani N.R.  
Partner  
Membership No: 214318

UDIN: 20214318AAAAES6502

Date: 23-09-2020

Place: Bangalore



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

**NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2020**

**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 31.03.2020	As at 31.03.2019
a	<b>Capital Reserve:</b>		
	Opening balance	40,51,236	19,30,226
	Add: Received during the year	76,29,987	27,14,217
	Add/(Less): Transfer during the year	(1)	5,20,880
	Less: Depreciation recognised as income	26,34,334	11,14,088
	<b>Sub Total (a)</b>	<b>90,46,888</b>	<b>40,51,236</b>
b	<b>General Reserve</b>		
	Opening balance	50,88,585	37,50,365
	Add/(Less): Surplus/(Deficit) for the year	14,70,480	(6,04,980)
	Add/(Less): Transfer during the year	6,24,080	19,43,200
	<b>Sub Total (b)</b>	<b>59,34,984</b>	<b>50,88,585</b>
	<b>Total (a)+(b)</b>	<b>1,49,81,873</b>	<b>91,39,821</b>

4	Long Term Provisions	As at 31.03.2020	As at 31.03.2019
a	Provision for Gratuity (Deposited in LIC Gratuity Fund shown under Non current Investments)	14,58,893	10,08,104
	<b>Total</b>	<b>14,58,893</b>	<b>10,08,104</b>

5	Other Current Liabilities	As at 31.03.2020	As at 31.03.2019
a	<b>Project Grant:</b>		
	Opening balance	97,60,239	4,78,947
	Add: Received during the year	12,63,77,411	6,50,79,682
	Less: Capital grant transferred to Capital reserve (Assets)	76,29,987	27,12,498
	Less: Utilised - Revenue expenses recognised as income	11,40,78,615	1,68,92,643
	Less: Project expenses incurred in advance	(2,70,290)	3,61,93,249
	<b>Sub Total (a)</b>	<b>1,46,99,337</b>	<b>97,60,239</b>
b	<b>Others</b>	<b>As at 31.03.2020</b>	<b>As at 31.03.2019</b>
	Statutory liabilities	6,18,743	4,02,609
	Provision for PPF	11,14,239	13,11,075
	Expenses payable	17,29,580	24,85,768
	<b>Sub Total (b)</b>	<b>34,62,563</b>	<b>41,99,452</b>
	<b>Total</b>	<b>1,81,61,899</b>	<b>1,39,59,691</b>

6	Short Term Provisions	As at 31.03.2020	As at 31.03.2019
a	Provision for Gratuity	1,52,475	1,21,909
	<b>Total</b>	<b>1,52,475</b>	<b>1,21,909</b>



*Handwritten signature/initials.*



Note 7. Property, Plant &amp; Equipment - Tangible Assets

(Amount in Rs.)

Particulars	Computers	Furniture & Fixtures	Office Equipments	Vehicles	Plant & Machinery (Research Equipments)	Total
Gross Block						
Cost as on 1st April 2019	16,76,827	5,82,795	4,27,840	34,64,694	22,40,897	83,93,053
Additions	11,93,926	60,840	2,97,821	32,66,357	17,39,159	65,58,103
Disposals / adjustments	-	-	-	1	-	1
Cost as on 31st March 2020	28,70,754	6,43,635	7,25,661	67,31,050	39,80,056	1,49,51,156
Depreciation						
As on 1st April 2019	11,53,707	1,59,575	1,19,338	20,94,224	8,14,972	43,41,817
for the year	6,33,048	1,14,229	2,38,354	11,56,570	4,92,133	26,34,334
Disposals / adjustments	-	-	-	-	-	-
At 31st March 2020	17,86,755	2,73,804	3,57,692	32,50,794	13,07,106	69,76,151
Net Block						
At 31st March 2020	10,83,998	3,69,831	3,67,969	34,80,256	26,72,950	79,75,004
At 31st March 2019	5,23,120	4,23,220	3,08,502	13,70,470	14,25,925	40,51,236






8	Non Current Investments	As at 31.03.2020	As at 31.03.2019
a	LIC Gratuity Fund	14,58,893	10,08,104
	<b>Total</b>	<b>14,58,893</b>	<b>10,08,104</b>

9	Current Investments	As at 31.03.2020	As at 31.03.2019
a	LIC Gratuity Fund	1,52,475	1,21,909
	<b>Total</b>	<b>1,52,475</b>	<b>1,21,909</b>

10	Cash and Cash equivalents	As at 31.03.2020	As at 31.03.2019
a	<b>Cash at bank:</b>		
	In Fixed deposit account	1,75,88,649	54,60,000
	In Savings Account		
	State Bank of India	10,86,483	82,40,830
	HDFC Bank	7,75,216	73,802
	<b>Sub Total (a)</b>	<b>1,94,50,348</b>	<b>1,37,74,632</b>
b	<b>Cash on hand</b>	<b>2,806</b>	<b>9,578</b>
	<b>Sub Total (b)</b>	<b>2,806</b>	<b>9,578</b>
	<b>Total (a)+(b)</b>	<b>1,94,53,154</b>	<b>1,37,84,210</b>

11	Short term loans and advances	As at 31.03.2020	As at 31.03.2019
a	Project advances	15,64,993	25,81,973
	<b>Total</b>	<b>15,64,993</b>	<b>25,81,973</b>

12	Other Current Assets	As at 31.03.2020	As at 31.03.2019
a	Tax Deducted at source receivable	2,61,551	2,62,653
b	Interest accrued on fixed deposit	1,01,600	88,058
c	Deposits	20,52,950	20,23,050
d	Prepaid Insurance	6,62,637	3,08,332
	<b>Total</b>	<b>30,78,738</b>	<b>26,82,093</b>

13	Cost of operations	As at 31.03.2020	As at 31.03.2019
a	Project consumables & Field expenses	2,08,36,066	33,57,618
b	Repairs & Maintenance	15,50,173	3,87,214
c	Travelling and Conveyance	1,92,18,520	29,35,281
d	Postage, courier & freight charges	2,66,553	48,464
e	Printing	6,92,392	2,09,217
f	Books and Periodicals	5,09,075	35,671
g	Rent / Lease - Field	22,72,318	9,81,755
h	Compensation for Resettlement	30,80,000	15,36,600
i	Professional charges	3,94,58,323	48,29,396
j	Student Support - National Conservation Foundation	60,000	-
	<b>Total</b>	<b>8,79,43,420</b>	<b>1,43,21,216</b>

14	Employee benefit expenses	As at 31.03.2020	As at 31.03.2019
a	Salaries & Allowances	1,71,59,572	34,24,780
b	Gratuity	4,81,355	69,231
	<b>Total</b>	<b>1,76,40,927</b>	<b>34,94,011</b>

15	Other expenses	As at 31.03.2020	As at 31.03.2019
a	Bank fees	45,677	2,802
b	Communication expenses	4,66,828	1,40,291
c	Rates & Taxes	3,40,192	38,740
d	Audit Fees	1,70,000	1,70,000
e	Office expenses	3,87,213	82,989
f	Consultancy Charges	30,54,094	9,69,650
g	Rent	22,87,683	5,08,930
h	Insurance & Utilities	14,52,766	77,914
	<b>Total</b>	<b>82,04,453</b>	<b>19,91,316</b>



*Handwritten signature/initials*



**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 2020**

(Amount in Rs.)

Particulars	Note No	As at 31.03.2020	As at 31.03.2019
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	2	-	-
(b) Reserves and Surplus	3	1,33,08,091	68,68,998
(c) Money received against share warrants		-	-
<b>(2) Non-Current Liabilities</b>			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions	4	14,58,893	10,08,104
<b>(3) Current Liabilities</b>			
(a) Short-term borrowings		-	-
(b) Trade payables		-	-
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.		-	-
(c) Other current liabilities	5	1,60,64,585	1,25,52,348
(d) Short-term provisions	6	1,52,475	1,21,909
<b>Total</b>		<b>3,09,84,044</b>	<b>2,05,51,360</b>
<b>II. ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Property, Plant & Equipment			
(i) Tangible assets	7	77,87,092	37,00,683
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		10,71,884	-
(b) Non-current investments	8	14,58,893	10,08,104
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
<b>(2) Current assets</b>			
(a) Current investments	9	1,52,475	1,21,909
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents	10	1,60,65,751	1,11,51,956
(e) Short-term loans and advances	11	15,64,992	19,66,028
(f) Other current assets	12	28,82,957	26,02,680
<b>Total</b>		<b>3,09,84,044</b>	<b>2,05,51,360</b>

Significant Accounting Policies

1

For and on behalf of the Board of Directors

As per our Report of even date

For G. Anantha & Co.

Chartered Accountants

PRN: 00 5160 S



Prakriti Srivastava  
Director  
DIN: 08511874



Killivalavan Rayar  
Director  
DIN: 07555843



G. Anantha N.R.  
Partner

Membership No: 214318  
UDIN: 20214318AAAAES6502

Date: 23-09-2020  
Place: Bangalore



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

**FCRA STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2020**

(Amounts in Rs.)

	Particulars	Note No	As at 31.03.2020	As at 31.03.2019
<b>I.</b>	<b>REVENUE FROM OPERATIONS:</b>			
	(a) Revenue Grant recognised		10,82,62,121	1,47,85,903
	(b) Capital Grant recognised to the extent of Depreciation		24,71,693	9,46,901
	(c) Donations		79,602	2,11,159
	(d) Interest		2,33,084	3,61,485
	(e) Other income		71,792	-
	<b>Total Revenue</b>		<b>11,11,18,292</b>	<b>1,63,05,447</b>
<b>II</b>	<b>EXPENSES :</b>			
	(a) Cost of Operations	13	8,16,23,684	1,06,17,653
	(b) Employee Benefit Expenses	14	1,69,61,210	32,66,072
	(c) Other expenses	15	81,56,826	19,21,699
	(d) Depreciation & Amortization	7	24,71,693	9,46,901
	<b>Total Expenses</b>		<b>10,92,13,413</b>	<b>1,67,52,325</b>
<b>III</b>	<b>Surplus/(Deficit)</b>		<b>19,04,879</b>	<b>(4,46,877)</b>

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



Prakriti Srivastava  
Director  
DIN: 08511874



Killivalavan Rayar  
Director  
DIN: 07555843

  
G. Anantha & Co.  
Chartered Accountants  
Bangalore  
Bani N.R.  
Partner  
Membership No: 214318  
UDIN: 20214318AAAAES6502

Date: 23-09-2020  
Place: Bangalore



**WILDLIFE CONSERVATION SOCIETY - INDIA**  
**1669, 31ST CROSS, 16TH MAIN , BANASHANKARI II STAGE,**  
**BANGALORE - 560 070**  
**CIN: U74999KA2011NPL058034**

**FCRA Receipt and Payment account for the year ended 31st March 2020**

Receipts	Amount in Rs		Payments	Amount in Rs.	
<b>Opening Balance :</b>			Fixed Assets	65,58,103	
Cash-in-hand	7,742		Software Development	10,72,978	
Cash at Bank:			Salaries & Allowances	1,63,68,087	
In Current & Savings account	80,84,214		Travelling & Conveyance	1,81,20,865	
In Deposit account	30,60,000	1,11,51,956	Professional fees	4,13,91,908	
			Project consumables & Field expenses	1,85,23,069	
Grant received	11,90,23,891		Postage, Courier & Freight	2,71,457	
Donation received	79,602		Insurance	16,54,140	
Interest received	2,77,864		Compensation for Resettlement	21,80,000	
Other Income	71,792	11,94,53,150	Rent / Lease - Field	21,87,578	
			Printing of Training materials	6,26,735	
Income Tax Refund		66,427	Repairs and Maintenance	14,75,402	
			Books and Periodicals	5,29,640	
			Establishment expenses	36,50,109	
					11,46,10,072
			Net movement in Current Assets & Liabilities		(4,290)
			<b>Closing Balance:</b>		
			Cash-in-hand	388	
			Cash at Bank		
			In Current & Savings account	19,26,714	
			In Deposit account	1,41,38,649	
					1,60,65,751
<b>Total</b>		<b>13,06,71,533</b>	<b>Total</b>		<b>13,06,71,533</b>

For and on behalf of the Board of Directors



Prakriti Srivastava  
Director  
DIN: 08511874



Killivalavan Rayar  
Director  
DIN: 07555843

Date: 23-09-2020  
Place: Bangalore

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



Rami N.R.  
Partner  
Membership No: 214318  
UDIN: 20214318AAAAES6502





**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, 2020**

<b>2 Share Capital</b>	
	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 31.03.2020	As at 31.03.2019
a	<b>Capital Reserve:</b>		
	Opening balance	37,00,683	20,72,357
	Add: Additions during the year	76,29,987	25,75,226
	Add/(Less): Transfer during the year	(1)	-
	Less: Depreciation recognised as income	24,71,693	9,46,901
	<b>Sub Total (a)</b>	<b>88,58,976</b>	<b>37,00,683</b>
b	<b>General Reserve:</b>		
	Opening balance	31,68,315	11,51,112
	Add/(Less): Surplus/(Deficit) for the year	19,04,879	(4,46,877)
	Add/(Less): Transfer during the year	6,24,080	24,64,080
	<b>Sub Total (b)</b>	<b>44,49,114</b>	<b>31,68,315</b>
	<b>Total (a)+(b)</b>	<b>1,33,08,091</b>	<b>68,68,998</b>

4	Long term provisions	As at 31.03.2020	As at 31.03.2019
a	Provision for Gratuity (Deposited in LIC Gratuity Fund shown under Non current Investments)	14,58,893	10,08,104
	<b>Total</b>	<b>14,58,893</b>	<b>10,08,104</b>

5	Other current liabilities	As at 31.03.2020	As at 31.03.2019
a	<b>Project Grant:</b>		
	Opening balance	1,07,21,404	-
	Add: Received during the year	11,90,23,891	6,12,91,932
	Less: Capital grant transferred to Capital reserve (Assets)	76,29,987	25,74,167
	Less: Utilised - Revenue expenses recognised as income	10,82,62,121	1,47,85,903
	Less: Project expenses incurred in advance	-	3,32,10,457
	<b>Sub Total (a)</b>	<b>1,38,53,186</b>	<b>1,07,21,404</b>
b	<b>Others:</b>		
	Statutory liabilities	6,16,406	3,92,459
	Expenses payable	15,94,993	14,38,485
	<b>Sub Total (b)</b>	<b>22,11,399</b>	<b>18,30,944</b>
	<b>Total (a)+(b)</b>	<b>1,60,64,585</b>	<b>1,25,52,348</b>

6	Short term provisions	As at 31.03.2020	As at 31.03.2019
a	Provision for Gratuity (Deposited in LIC Gratuity Fund shown under Current Investments)	1,52,475	1,21,909
	<b>Total</b>	<b>1,52,475</b>	<b>1,21,909</b>



*[Signature]*

*[Signature]*



Note 7. Property, Plant &amp; Equipment - Tangible Assets

(Amount in Rs.)

Particulars	Computers	Furniture and Fixtures	Office equipment	Vehicles	Plant & Machinery (Research Equipments)	Total
<b>Gross Block</b>						
Cost as on 1st April 2019	16,18,125	5,82,795	3,63,040	34,64,693	12,18,561	72,47,214
Additions	11,93,926	60,840	2,97,821	32,66,357	17,39,159	65,58,103
Disposals / adjustments	-	-	-	1	-	1
Cost as on 31st March 2020	28,12,052	6,43,635	6,60,861	67,31,049	29,57,720	1,38,05,317
<b>Depreciation</b>						
As on 1st April 2019	11,39,716	1,59,575	1,05,078	20,94,224	47,938	35,46,531
for the year	6,04,042	1,14,229	2,06,469	11,56,570	3,90,383	24,71,693
Disposals / adjustments	-	-	-	-	-	-
At 31st March 2020	17,43,757	2,73,804	3,11,546	32,50,794	4,38,322	60,18,224
<b>Net Block</b>						
At 31st March 2020	10,68,294	3,69,831	3,49,315	34,80,255	25,19,398	77,87,092
At 31st March 2019	4,78,410	4,23,220	2,57,962	13,70,469	11,70,623	37,00,683



<b>8</b>	<b>Non current investments</b>	<b>As at 31.03.2020</b>	<b>As at 31.03.2019</b>
a	LIC Gratuity Fund	14,58,893	10,08,104
	<b>Total</b>	<b>14,58,893</b>	<b>10,08,104</b>

<b>9</b>	<b>Current investments</b>	<b>As at 31.03.2020</b>	<b>As at 31.03.2019</b>
a	LIC Gratuity Fund	1,52,475	1,21,909
	<b>Total</b>	<b>1,52,475</b>	<b>1,21,909</b>

<b>10</b>	<b>Cash and cash equivalents</b>	<b>As at 31.03.2020</b>	<b>As at 31.03.2019</b>
a	<b>Cash at bank:</b>		
	In Fixed deposit account	1,41,38,649	30,60,000
	In Current Account		
	HDFC Bank	7,75,216	73,802
	State Bank of India	11,51,498	80,10,412
	<b>Sub Total (a)</b>	<b>1,60,65,363</b>	<b>1,11,44,214</b>
b	<b>Cash on hand</b>	<b>388</b>	<b>7,742</b>
	<b>Sub Total (b)</b>	<b>388</b>	<b>7,742</b>
	<b>Total (a)+(b)</b>	<b>1,60,65,751</b>	<b>1,11,51,956</b>

<b>11</b>	<b>Short term loans and advances</b>	<b>As at 31.03.2020</b>	<b>As at 31.03.2019</b>
a	Advance for expenses	15,64,992	19,66,028
	<b>Total</b>	<b>15,64,992</b>	<b>19,66,028</b>

<b>12</b>	<b>Other current assets</b>	<b>As at 31.03.2020</b>	<b>As at 31.03.2019</b>
a	Interest accrued on fixed deposit	27,664	88,058
b	Deposits (Unsecured and considered good)	20,52,950	20,23,050
c	Tax Deducted at source receivable	1,39,706	1,83,240
d	Prepaid Insurance	6,62,637	3,08,332
	<b>Total</b>	<b>28,82,957</b>	<b>26,02,680</b>

<b>13</b>	<b>Cost of operations</b>	<b>As at 31.03.2020</b>	<b>As at 31.03.2019</b>
a	Project consumables & Field expenses	1,79,40,311	27,28,210
b	Repairs and Maintenance	14,98,827	3,25,883
c	Travelling and Conveyance	1,80,13,078	19,44,320
d	Postage, courier & freight charges	2,62,665	28,754
e	Printing	6,27,877	1,82,191
f	Books and Periodicals	5,09,075	19,417
g	Rent / Lease - Field	21,79,318	9,04,455
h	Compensation for Resettlement	21,80,000	2,86,600
i	Professional charges	3,84,12,533	41,97,823
	<b>Total</b>	<b>8,16,23,684</b>	<b>1,06,17,653</b>

<b>14</b>	<b>Employee Benefit expenses</b>	<b>As at 31.03.2020</b>	<b>As at 31.03.2019</b>
a	Salaries & Allowances	1,64,79,855	31,96,841
b	Gratuity	4,81,355	69,231
	<b>Total</b>	<b>1,69,61,210</b>	<b>32,66,072</b>

<b>15</b>	<b>Other expenses</b>	<b>As at 31.03.2020</b>	<b>As at 31.03.2019</b>
a	Bank Fees	45,451	2,594
b	Communication expenses	4,57,413	1,13,727
c	Audit fees	1,70,000	1,70,000
d	Office expenses	3,87,213	82,989
e	Consultancy Charges	30,54,094	9,69,650
f	Rates & Taxes	3,40,177	38,415
g	Rent	22,87,683	5,08,930
h	Insurance & Utilities	14,14,795	35,395
	<b>Total</b>	<b>81,56,826</b>	<b>19,21,699</b>



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

**NON- FCRA BALANCE SHEET AS AT 31ST MARCH 2020**

Particulars	Note No	As at 31.03.2020	As at 31.03.2019
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	2	-	-
(b) Reserves and Surplus	3	16,73,782	22,70,822
(c) Money received against share warrants		-	-
<b>(2) Non-Current Liabilities</b>			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions	4	-	-
<b>(3) Current Liabilities</b>			
(a) Short-term borrowings		-	-
(b) Trade payables		-	-
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.		-	-
(c) Other current liabilities	5	20,97,314	14,07,343
(d) Short-term provisions	6	-	-
<b>Total</b>		<b>37,71,096</b>	<b>36,78,165</b>
<b>II. ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Property, Plant & Equipment			
(i) Tangible assets	7	1,87,912	3,50,553
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	8	-	-
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
<b>(2) Current assets</b>			
(a) Current investments	9	-	-
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents	10	33,87,403	26,32,254
(e) Short-term loans and advances	11	-	6,15,945
(f) Other current assets	12	1,95,781	79,413
<b>Total</b>		<b>37,71,096</b>	<b>36,78,165</b>

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

1

As per our Report of even date  
For G. Anantha & Co.  
Chartered Accountants  
FRN: 005160S



Prakriti Srivastava  
Director  
DIN: 08511874



Killivalavan Rayar  
Director  
DIN: 07555843

  
Ranjana K  
Partner  
Membership No: 214318

UDIN: 20214318AAAAES6502

Date: 23-09-2020  
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 2020**

	Particulars	Note No	As at 31.3.2020	As at 31.3.2019
<b>I.</b>	<b>REVENUE FROM OPERATIONS:</b>			
(a)	Revenue Grant recognised		58,16,494	21,06,740
(b)	Capital Grant recognised to the extent of Depreciation		1,62,641	1,67,187
(c)	Donations		5,76,100	16,41,559
(d)	Interest		2,10,817	94,717
(e)	Other Income		9,270	-
	<b>Total Revenue</b>		<b>67,75,322</b>	<b>40,10,203</b>
<b>II.</b>	<b>EXPENSES :</b>			
(a)	Cost of Operations	13	63,19,736	37,03,563
(b)	Employee Benefit Expenses	14	6,79,717	2,27,939
(c)	Other expenses	15	47,627	69,617
(d)	Depreciation	7	1,62,641	1,67,187
	<b>Total Expenses</b>		<b>72,09,721</b>	<b>41,68,306</b>
<b>III</b>	<b>Surplus/(Deficit)</b>		<b>(4,34,399)</b>	<b>(1,58,103)</b>

For and on behalf of the Board of Directors

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



Prakriti Srivastava  
Director  
DIN: 08511874



Killivalavan Rayar  
Director  
DIN: 07555843

  
G. Anantha & Co.  
BANGALORE  
Chartered Accountants  
Rani N.R.  
Partner  
Membership No: 214318  
UDIN: 20214318AAAAES6502

Date: 23-09-2020  
Place: Bangalore





**WILDLIFE CONSERVATION SOCIETY - INDIA**  
**1669, 31ST CROSS, 16TH MAIN, BANASHANKARI II STAGE,**  
**BANGALORE - 560 070**  
**CIN: U74999KA2011NPL058034**

**Non - FCRA Receipt and Payment account for the year ended 31st March 2020**

Receipts	Amount in Rs		Payments	Amount in Rs	
Opening Balance			Fixed Assets	-	
Cash-in-hand	1,836		Salaries & Allowances	6,55,730	
Cash at bank			Travelling Expenses	14,24,029	
In Current & Savings account	2,30,418		Professional fees	10,47,790	
In Deposit account	24,00,000	26,32,254	Project consumables & Field expenses	22,32,231	
			Postage ,Courier & Freight	4,075	
Grant Received	73,53,520		Insurance	15,479	
Donation Received	5,76,100		Compensation & Resettlement	9,00,000	
Interest Received	1,18,729		Rent / Lease - Field	93,000	
Other Income	9,270		Printing of Training materials	1,56,727	
		80,57,619	Repairs and Maintenance	15,200	
			Student Support - National		
			Conservation Foundation	60,000	
Income Tax Refund		15,000	Establishment expenses	32,199	66,36,460
			Net movement in Current Assets & Liabilities		6,81,010
			Cash in hand	2,418	
			Cash at Bank		
			In Current & Savings account	(65,015)	
			In Deposit account	34,50,000	
					33,87,403
<b>Total</b>		<b>1,07,04,873</b>	<b>Total</b>		<b>1,07,04,873</b>

For and on behalf of the Board of Directors



Prakriti Srivastava  
Director  
DIN: 08511874



Killivalavan Rayar  
Director  
DIN: 07555843

Date: 23-09-2020  
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: 20214318AAAAES6502



**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, 2020**

**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 31.03.2020	As at 31.03.2019
a	<b>Capital Reserve:</b>		
	Opening balance	3,50,553	(1,42,131)
	Add: Received during the year	-	1,38,991
	Add/(Less): Transfer during the year	-	5,20,880
	Less: Depreciation recognised as income	1,62,641	1,67,187
	<b>Sub Total (a)</b>	<b>1,87,912</b>	<b>3,50,553</b>
b	<b>General Reserve</b>		
	Opening balance	19,20,269	25,99,252
	Add/(Less): Surplus/(Deficit) for the year	(4,34,399)	(1,58,103)
	Add/(Less): Transfer during the year	-	5,20,880
	<b>Sub Total (b)</b>	<b>14,85,870</b>	<b>19,20,269</b>
	<b>Total (a)+(b)</b>	<b>16,73,782</b>	<b>22,70,822</b>

4	Long Term Provisions	As at 31.03.2020	As at 31.03.2019
a	Provision for Gratuity	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

5	Other Current Liabilities	As at 31.03.2020	As at 31.03.2019
a	<b>Project Grant:</b>		
	Opening balance	(9,61,166)	4,78,947
	Add: Received during the year	73,53,520	37,87,750
	Less: Capital grant transferred to Capital reserve (Assets)	-	1,38,331
	Less: Utilised - Revenue expenses recognised as income	58,16,494	21,06,740
	Less: Project expenses incurred in advance	(2,70,290)	29,82,792
	<b>Sub Total (a)</b>	<b>8,46,150</b>	<b>(9,61,166)</b>
b	<b>Others</b>	As at 31.03.2020	As at 31.03.2019
	Statutory liabilities	2,337	10,150
	Expenses payable	1,34,587	10,47,283
	Provision for PPF	11,14,239	13,11,075
	<b>Sub Total (b)</b>	<b>12,51,164</b>	<b>23,68,508</b>
	<b>Total</b>	<b>20,97,314</b>	<b>14,07,343</b>

6	Short Term Provisions	As at 31.03.2020	As at 31.03.2019
a	Provision for Gratuity	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>



Note 7. Property, Plant & Equipment - Tangible Assets

(Amount in Rs.)

Particulars	Computers	Office Equipments	Vehicles	Plant & Machinery (Research Equipments)	Total
<b>Gross Block</b>					
Cost as on 1st April 2019	58,702	64,800	1	10,22,336	11,45,839
Additions	-	-	-	-	-
Disposals / adjustments	-	-	-	-	-
Cost as on 31st March 2020	58,702	64,800	1	10,22,336	11,45,839
<b>Depreciation</b>					
As on 1st April 2019	13,992	14,261	-	7,67,034	7,95,286
for the year	29,006	31,885	-	1,01,750	1,62,641
Disposals / adjustments	-	-	-	-	-
At 31st March 2020	42,998	46,146	-	8,68,784	9,57,927
<b>Net Block</b>					
At 31st March 2020	15,704	18,654	1	1,53,552	1,87,912
At 31st March 2019	44,710	50,539	1	2,55,302	3,50,553



*[Signature]*

*[Signature]*



8	<b>Non Current Investments</b>	<b>As at 31.03.2020</b>	<b>As at 31.03.2019</b>
a	LIC Gratuity Fund	-	-
	<b>Total</b>	-	-

9	<b>Current Investments</b>	<b>As at 31.03.2020</b>	<b>As at 31.03.2019</b>
a	LIC Gratuity Fund	-	-
	<b>Total</b>	-	-

10	<b>Cash and Cash equivalents</b>	<b>As at 31.03.2020</b>	<b>As at 31.03.2019</b>
a	<b>Cash at bank:</b>		
	In Fixed deposit account	34,50,000	24,00,000
	In Savings Account State Bank of India	(65,015)	2,30,418
	<b>Sub Total (a)</b>	<b>33,84,985</b>	<b>26,30,418</b>
b	<b>Cash on hand</b>	2,418	1,836
	<b>Sub Total (b)</b>	<b>2,418</b>	<b>1,836</b>
	<b>Total (a)+(b)</b>	<b>33,87,403</b>	<b>26,32,254</b>

11	<b>Short term loans and advances</b>	<b>As at 31.03.2020</b>	<b>As at 31.03.2019</b>
a	Project advances	-	6,15,945
	<b>Total</b>	-	<b>6,15,945</b>

12	<b>Other Current Assets</b>	<b>As at 31.03.2020</b>	<b>As at 31.03.2019</b>
a	Tax Deducted at source receivable	1,21,845	79,413
b	Interest accrued on fixed deposit	73,936	-
	<b>Total</b>	<b>1,95,781</b>	<b>79,413</b>

13	<b>Cost of operations</b>	<b>As at 31.03.2020</b>	<b>As at 31.03.2019</b>
a	Project consumables & Field expenses	28,95,755	6,29,408
b	Repairs & Maintenance	51,346	61,331
c	Travelling and Conveyance	12,05,442	9,90,961
d	Postage, courier & freight charges	3,888	19,710
e	Printing	64,515	27,026
f	Books & periodicals	-	16,254
g	Rent / Lease - Field	93,000	77,300
h	Compensation for Resettlement	9,00,000	12,50,000
i	Professional charges	10,45,790	6,31,573
j	Student Support - National Conservation Foundation	60,000	-
	<b>Total</b>	<b>63,19,736</b>	<b>37,03,563</b>

14	<b>Employee benefit expenses</b>	<b>As at 31.03.2020</b>	<b>As at 31.03.2019</b>
a	Salaries & Allowances	6,79,717	2,27,939
	<b>Total</b>	<b>6,79,717</b>	<b>2,27,939</b>

15	<b>Other expenses</b>	<b>As at 31.03.2020</b>	<b>As at 31.03.2019</b>
a	Bank charges	226	208
b	Communication expenses	9,415	26,564
c	Rates & Taxes	15	325
d	Insurance & Utilities	37,971	42,519
	<b>Total</b>	<b>47,627</b>	<b>69,617</b>



*DR*

*2*



<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b> [Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				<b>Assessment Year</b> <b>2020-21</b>	
<b>PAN</b>	AABCW0843R				
<b>Name</b>	WILDLIFE CONSERVATION SOCIETY INDIA				
<b>Address</b>	551, , 7th Main Road, Rajiv Gandhi Nagar,, II Phase, Kodigehalli, Bangalore, KARNATAKA, 560097				
<b>Status</b>	AOP/BOI	<b>Form Number</b>	ITR-7		
<b>Filed u/s</b>	139(1)-On or before due date	<b>e-Filing Acknowledgement Number</b>	662791751201020		
<b>Taxable Income and Tax details</b>	<b>Current Year business loss, if any</b>	<b>1</b>	0		
	<b>Total Income</b>		0		
	<b>Book Profit under MAT, where applicable</b>	<b>2</b>	0		
	<b>Adjusted Total Income under AMT, where applicable</b>	<b>3</b>	0		
	<b>Net tax payable</b>	<b>4</b>	0		
	<b>Interest and Fee Payable</b>	<b>5</b>	0		
	<b>Total tax, interest and Fee payable</b>	<b>6</b>	0		
	<b>Taxes Paid</b>	<b>7</b>	80325		
	<b>(+)Tax Payable /(-)Refundable (6-7)</b>	<b>8</b>	-80330		
<b>Dividend Distribution Tax details</b>	<b>Dividend Tax Payable</b>	<b>9</b>	0		
	<b>Interest Payable</b>	<b>10</b>	0		
	<b>Total Dividend tax and interest payable</b>	<b>11</b>	0		
	<b>Taxes Paid</b>	<b>12</b>	0		
	<b>(+)Tax Payable /(-)Refundable (11-12)</b>	<b>13</b>	0		
	<b>Accreted Income &amp; Tax Detail</b>	<b>Accreted Income as per section 115TD</b>	<b>14</b>	0	
<b>Additional Tax payable u/s 115TD</b>		<b>15</b>	0		
<b>Interest payable u/s 115TE</b>		<b>16</b>	0		
<b>Additional Tax and interest payable</b>		<b>17</b>	0		
<b>Tax and interest paid</b>		<b>18</b>	0		
<b>(+)Tax Payable /(-)Refundable (17-18)</b>		<b>19</b>	0		
Income Tax Return submitted electronically on <u>20-10-2020 16:29:38</u> from IP address <u>106.51.242.95</u> and verified by <u>KILLIVALAVAN RAYAR</u> having PAN <u>AFFPR6430K</u> on <u>20-10-2020 16:29:38</u> from IP address <u>106.51.242.95</u> using <b>Digital Signature Certificate (DSC).</b> 19470835CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN DSC details: _____					
<b><u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u></b>					