

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 2021 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, 2021, 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, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 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.

Place: Bangalore

Date: 6th August 2021

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



Rani N.R
Partner

Membership No.: 214318

UDIN:21214318AAAAEU7377

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, 2021 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, 2021, 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: 6th August 2021

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



Rani N.R
(Partner)
Membership No. 214318
UDIN:21214318AAAAEU7377

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 2021

(Amount in Rs.)

Particulars	Note No	As at 31.03.2021	As at 31.03.2020
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	-	-
(b) Reserves and Surplus	3	1,85,76,623	1,49,81,873
(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	39,70,010	14,58,893
(3) Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables			
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.		-	-
(c) Other current liabilities	5	1,47,39,418	1,81,61,899
(d) Short-term provisions	6	4,30,627	1,52,475
Total		3,77,16,678	3,47,55,140
II.ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment			
(i) Tangible assets	7	1,05,58,756	79,75,004
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		20,01,134	10,71,884
(b) Non-current investments	8	39,70,010	14,58,893
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
(2) Current assets			
(a) Current investments	9	4,30,627	1,52,475
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents	10	1,58,99,228	1,94,53,154
(e) Short-term loans and advances	11	16,27,096	15,64,993
(f) Other current assets	12	32,29,827	30,78,738
Total		3,77,16,678	3,47,55,140

Significant Accounting Policies

1

For and on behalf of the Board of Directors

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

Muthanna

P.M Muthanna
Director
DIN: 08888150

P.K.V.

Killivalavan Rayar
Director
DIN: 07555843

Rani N.R
Partner
Membership No: 214318
UDIN: 21214318AAAAEU7377

Date: 6th August 2021
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 2021

(Amount in Rs.)

	Particulars	Note No	For the year ended 31.03.2021	For the year ended 31.03.2020
I. REVENUE FROM OPERATIONS:				
(a) Revenue Grant recognised			11,13,96,291	11,40,78,615
(b) Capital Grant recognised to the extent of Depreciation			48,52,575	26,34,334
(c) Donations			1,83,911	6,55,702
(d) Interest			3,26,738	4,43,901
(e) Other Income			-	81,062
Total Revenue			11,67,59,515	11,78,93,614
II EXPENSES :				
(a) Cost of operations	13		8,37,89,598	8,68,32,167
(b) Employee benefit expenses	14		1,75,58,898	1,76,40,927
(c) Other expenses	15		1,04,06,694	93,15,708
(d) Depreciation	7		48,52,575	26,34,334
Total Expenses			11,66,07,766	11,64,23,135
III Surplus/(Deficit) before exceptional and extraordinary items and tax (I - II)			1,51,749	14,70,480
IV Exceptional Items			-	-
V Surplus / (Deficit) before extraordinary items and tax (III - IV)			1,51,749	14,70,480
VI Extraordinary Items			-	-
VII Surplus / (Deficit) before tax (V- VI)			1,51,749	14,70,480
VIII Tax expense:				
(1) Current tax			-	-
IX. Surplus/(Deficit) from the period from continuing operations (VII - VIII)			1,51,749	14,70,480
X. Surplus/(Deficit) from discontinuing operations			-	-
XI. Tax expense of discounting operations			-	-
XII. Surplus/(Deficit) from Discontinuing operations (X - XI)			-	-
XIII. Surplus / (Deficit) for the period (IX + XII)			1,51,749	14,70,480
XIV. Earning per equity share: Not Applicable				
(1) Basic			-	-
(2) Diluted			-	-

For and on behalf of the Board of Directors

As per our Report of even date

For G. Anantha & Co.

Chartered Accountants

FRN: 00 5160 S

Muthanna

P.M Muthanna
Director
DIN: 08888150

Killivalavan

Killivalavan Rayar
Director
DIN: 07555843



Ravi N.R
Partner

Membership No: 214318
UDIN: 21214318AAAAEU7377

Date: 6th August 2021
Place: Bangalore



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Consolidated Receipt and Payment account for the year ended 31st March 2021

Receipts	Amount in Rs		Payments	Amount in Rs	
Opening Balance			Fixed Assets		83,65,576
Cash-in-hand	2,806		Salaries & Allowances	1,76,13,552	
Cash at Bank:			Travelling & Conveyance	48,85,860	
In Current & Savings account	18,61,699		Software Development	2,12,400	
In Deposit account	1,75,88,649	1,94,53,154	Professional fees	5,79,23,686	
			Project consumables & Field expenses	2,15,59,518	
Grant received	11,68,20,861		Postage, Courier & Freight	1,36,612	
Donation received	1,83,911		Insurance & Utilities	22,61,791	
Interest received	3,63,730		Rent / Lease - Field	20,81,645	
		11,73,68,502	Rent Office	24,10,576	
			Communication expenses	3,41,907	
			Audit fees	4,51,970	
			Printing of Training materials	2,39,906	
			Repairs and Maintenance	11,86,060	
Income Tax Refund		55,470	Books and Periodicals	2,37,028	
			Rates & Taxes	2,10,056	
					11,17,52,567
			Net movement in Current Assets & Liabilities		8,59,755
			Closing Balance		
			Cash-in-hand	6,409	
			Cash at Bank:		
			In Current & Savings account	25,88,780	
			In Deposit account	1,33,04,039	1,58,99,228
Total		13,68,77,126		Total	13,68,77,126

For and on behalf of the Board of Directors

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

Muthanna

R. N. R.

P M Muthanna
Director
DIN: 08888150

Killivalavan Rayar
Director
DIN: 07555843



Rani N.R.
Partner
Membership No: 214318
UDIN: 21214318AAAAEU7377

Date: 6th August 2021
Place: Bangalore



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

CIN : U74999KA2011NPL058034

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

1 Significant Accounting Policies

a Basis of preparation :

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

b Use of estimates :

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

c Revenue recognition- Donation/Grants received :

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

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

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

d Property, Plant and Equipment:

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

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

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

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

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

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 : (Previous years useful life considered was 15 years)



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Cuddeback Cameras	: 8 Years
Binocular	: 3 Years
GPS	: 3 Years
GRS Densitometer	: 3 Years
Inverter	: 5 Years
Projector	: 5 Years
TASCAM Recorder	: 5 Years
Cameras	: 3 Years
Research Equipment	: 5 Years
Inverter	: 5 Years

Intangible Assets:

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

Useful life :

1) Wildlife Trafficking Mobile Application Software - 3 Years

e Leasing :

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

f Investments :

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

g Foreign currency transactions and translations :

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

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

h Employee benefits :

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

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

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.



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

NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2021

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 31.03.2021	As at 31.03.2020
a	Capital Reserve:		
	Opening balance	90,46,888	40,51,236
	Add: Received during the year	83,65,576	76,29,987
	Add/(Less): Transfer during the year	-	(1)
	Less: Depreciation recognised as income	48,52,575	26,34,334
	Sub Total (a)	1,25,59,890	90,46,888
b	General Reserve		
	Opening balance	59,34,984	50,88,584
	Add/(Less): Surplus/(Deficit) for the year	1,51,749	14,70,480
	Add/(Less): Transfer during the year	70,000	6,24,080
	Sub Total (b)	60,16,733	59,34,984
	Total (a)+(b)	1,85,76,623	1,49,81,873
4	Long Term Provisions	As at 31.03.2021	As at 31.03.2020
a	Provision for Gratuity (Deposited in LIC Gratuity Fund shown under Non current Investments)	39,70,010	14,58,893
	Total	39,70,010	14,58,893
5	Other Current Liabilities	As at 31.03.2021	As at 31.03.2020
a	Project Grant:		
	Opening balance	1,46,99,336	97,60,238
	Add: Received during the year	11,68,20,861	12,63,77,411
	Add: Interest	1,32,417	-
	Less: Capital grant transferred to Capital reserve (Assets)	83,65,576	76,29,987
	Less: Utilised - Revenue expenses recognised as income	11,13,96,291	11,40,78,615
	Less: Project expenses incurred in advance	(2,73,402)	(2,70,290)
	Sub Total (a)	1,21,64,150	1,46,99,336
b	Others	As at 31.03.2021	As at 31.03.2020
	Statutory liabilities	6,34,765	6,18,743
	Provision for PPF	8,00,379	11,14,239
	Expenses payable	11,40,125	17,29,580
	Sub Total (b)	25,75,269	34,62,563
	Total	1,47,39,418	1,81,61,899
6	Short Term Provisions	As at 31.03.2021	As at 31.03.2020
a	Provision for Gratuity	4,30,627	1,52,475
	Total	4,30,627	1,52,475
8	Non Current Investments	As at 31.03.2021	As at 31.03.2020
a	LIC Gratuity Fund	39,70,010	14,58,893
	Total	39,70,010	14,58,893
9	Current Investments	As at 31.03.2021	As at 31.03.2020
a	LIC Gratuity Fund	4,30,627	1,52,475
	Total	4,30,627	1,52,475



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10	Cash and Cash equivalents	As at 31.03.2021	As at 31.03.2020
a	Cash at bank:		
	In Fixed deposit account	1,33,04,039	1,75,88,649
	In Current & Savings Account		
	State Bank of India	25,87,063	10,86,483
	HDFC Bank	1,717	7,75,216
	Sub Total (a)	1,58,92,820	1,94,50,348
b	Cash on hand	6,409	2,806
	Sub Total (b)	6,409	2,806
	Total (a)+(b)	1,58,99,228	1,94,53,154
11	Short term loans and advances	As at 31.03.2021	As at 31.03.2020
a	Advance for expenses	16,27,096	15,64,993
	Total	16,27,096	15,64,993
12	Other Current Assets	As at 31.03.2021	As at 31.03.2020
a	Tax Deducted at source receivable	2,65,575	2,61,551
b	Interest accrued on fixed deposit	71,651	1,01,600
c	Deposits	22,98,350	20,52,950
d	Prepaid Insurance	5,94,251	6,62,637
	Total	32,29,827	30,78,738
13	Cost of operations	As at 31.03.2021	As at 31.03.2020
a	Project consumables & Field expenses	1,60,16,873	2,05,51,305
b	Repairs & Maintenance	19,73,809	14,29,171
c	Travelling and Conveyance	52,37,073	1,73,84,966
d	Postage, courier & freight charges	1,03,460	1,69,255
e	Printing	2,27,843	8,35,919
f	Books and Periodicals	2,52,463	5,09,075
g	Rent / Lease - Field	37,45,399	38,73,696
h	Compensation for Resettlement	-	30,80,000
i	Professional charges	5,05,29,690	3,77,88,100
j	Student Support - National Conservation Foundation	-	60,000
k	Community engagement	4,64,461	-
l	Bird Divertors	38,25,000	-
m	Insurance and Utilities	13,44,756	10,36,709
n	Bank charges	11,669	38,511
o	Rates & Taxes	57,103	75,458
	Total	8,37,89,598	8,68,32,167
14	Employee benefit expenses	As at 31.03.2021	As at 31.03.2020
a	Salaries & Allowances	1,43,34,816	1,71,59,572
b	Gratuity	32,24,082	4,81,355
	Total	1,75,58,898	1,76,40,927
15	Other expenses	As at 31.03.2021	As at 31.03.2020
a	Bank charges	5,078	7,088.00
b	Communication expenses	61,619	1,83,487.00
c	Rates & Taxes	1,21,564	2,41,729.50
d	Audit Fees	6,41,320	1,70,000.00
e	Office expenses	1,83,156	3,87,213.00
f	Consultancy Charges	82,03,781	69,46,824.60
g	Rent	7,42,926	6,86,304.90
h	Insurance & Utilities	3,67,089	5,80,296.00
i	Repair and Maintenance	80,161	1,12,765.00
	Total	1,04,06,694	93,15,708.00
16	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 (15 years). Additional depreciation on account of the change in the useful life is calculated with retrospective effect from the date of purchase of the asset. Total additional depreciation charged on account of this change in useful life amounts to Rs.6,25,686 and to this extent the written down value of the asset is also reduced.		



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17 Additional information**a) Break up for remuneration to Auditors is as follows:**

Particulars	2020-21	2019-20
As Auditors	6,41,320	1,70,000

b) Related Party Disclosure:

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

Name	Relation
Killivalavan Rayar	Wholtime Director
Karat Venugopal Parameshwar	Director
P.M.Muthanna	Director

Directors Remuneration	2020-21	2019-20
Killivalavan Rayar	-	9,68,333
Karat Venugopal Parameshwar	12,00,000	21,00,000

c) Earnings in foreign currency:

	2020-21	2019-20
Grant	10,48,00,393	11,90,23,891
Donation	1,01,130	79,602

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 Previous year figures have been regrouped wherever necessary.

For and on behalf of the Board of Directors,

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

Muthanna

REIN

P M Muthanna
Director
DIN: 08888150

Killivalavan Rayar
Director
DIN: 07555843

Rani N.R.
Partner
Membership No: 214318
UDIN:21214318AAAAEU7377

Date: 6th August 2021
Place: Bangalore



Note 7. Property, Plant & Equipment - Tangible Assets - CONSOLIDATED

(Amount in Rs.)

Particulars	Computers	Furniture & Fixtures	Office Equipments	Vehicles	Plant & Machinery (Research Equipments)	Total
Gross Block						
Cost as on 1st April 2020	28,70,754	6,43,635	7,25,661	67,31,050	39,80,056	1,49,51,156
Additions	18,11,026	67,390	2,62,727	28,58,057	24,37,126	74,36,326
Disposals / adjustments	-	-	-	-	-	-
Cost as on 31st March 2021	46,81,780	7,11,025	9,88,388	95,89,107	64,17,182	2,23,87,482
Depreciation						
As on 1st April 2020	17,86,755	2,73,804	3,57,692	32,50,794	13,07,106	69,76,151
for the year	9,83,363	1,24,204	2,49,617	17,41,982	17,53,409	48,52,575
Disposals / adjustments	-	-	-	-	-	-
At 31st March 2021	27,70,119	3,98,008	6,07,309	49,92,776	30,60,515	1,18,28,726
Net Block						
At 31st March 2021	19,11,661	3,13,017	3,81,079	45,96,331	33,56,667	1,05,58,756
At 31st March 2020	10,83,998	3,69,831	3,67,969	34,80,256	26,72,950	79,75,004

(B) Intangible Assets

Particulars	Software	Total
Gross Block		
Cost as on 1st April 2020	10,71,884	10,71,884
Additions	9,29,250	9,29,250
Disposals / adjustments	-	-
Cost as on 31st March 2021	20,01,134	20,01,134
Depreciation		
As on 1st April 2020	-	-
for the year	-	-
Disposals / adjustments	-	-
At 31st March 2021	-	-
Net Block		
At 31st March 2021	20,01,134	20,01,134
At 31st March 2020	10,71,884	10,71,884



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

CONSOLIDATED CASH FLOW STATEMENT AS AT 31ST MARCH 2021

Particulars	As on 31.3.2021	As on 31.3.2020
Cash flows from operating activities		
Surplus before taxation	1,51,749	14,70,480
Adjustments for:		
Depreciation	48,52,575	26,34,334
Operating Profit / (Loss) before working capital changes	50,04,324	41,04,814
Working capital changes:		
(Increase) / Decrease in advances	(62,104)	10,16,980
(Increase) / Decrease in other current assets	(1,51,090)	(3,96,645)
Increase / (Decrease) in other current liabilities	(31,44,329)	42,32,774
Cash generated from operations	16,46,802	89,57,923
Income taxes paid	-	-
Net cash from operating activities (A)	16,46,802	89,57,923
Cash flows from investing activities		
(Additions)/Deletions made to Investments	(2,78,152)	(30,566)
(Additions)/Deletions made to Fixed assets	(74,36,326)	(65,58,102)
(Additions)/Deletions made to Intangible Assets	(9,29,250)	(10,71,884)
Net cash used in investing activities (B)	(86,43,729)	(76,60,552)
Cash flows from financing activities		
Increase/(Decrease) in Capital Reserve	35,13,001	49,95,653
Increase/(Decrease) in General Reserve (other than surplus)	(70,000)	(6,24,080)
Net cash used in financing activities (C)	34,43,001	43,71,573
Net Increase in cash and cash equivalents (A+B+C)	(35,53,926)	56,68,944
Cash and cash equivalents at beginning of period	1,94,53,154	1,37,84,210
Cash and cash equivalents at end of period	1,58,99,228	1,94,53,154

For and on behalf of the Board of Directors

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

Muthanna

P.M Muthanna
Director
DIN: 08888150

RFM

Killivalavan Rayar
Director
DIN: 07555843



Rani N.R
Partner

Membership No: 214318
UDIN: 21214318AAAAEU7377



Date: 6th August 2021
Place: Bangalore

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

FCRA BALANCE SHEET AS AT 31ST MARCH 2021

(Amount in Rs.)

Particulars	Note No	As at 31.03.2021	As at 31.03.2020
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	-	-
(b) Reserves and Surplus	3	1,55,82,843	1,33,08,091
(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	39,70,010	14,58,893
(3) Current Liabilities			
(a) Short-term borrowings			-
(b) Trade payables			-
(i) total outstanding dues of micro enterprises and small enterprises			-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.			-
(c) Other current liabilities	5	79,60,044	1,60,64,585
(d) Short-term provisions	6	4,30,627	1,52,475
Total		2,79,43,524	3,09,84,044
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment			
(i) Tangible assets	7	87,61,616	77,87,092
(ii) Intangible assets			-
(iii) Capital work-in-progress			-
(iv) Intangible assets under development		20,01,134	10,71,884
(b) Non-current investments	8	39,70,010	14,58,893
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
(2) Current assets			
(a) Current investments	9	4,30,627	1,52,475
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents	10	79,63,645	1,60,65,751
(e) Short-term loans and advances	11	18,02,242	15,64,992
(f) Other current assets	12	30,14,250	28,82,957
Total		2,79,43,524	3,09,84,044

Significant Accounting Policies

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For and on behalf of the Board of Directors

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

Muthanna

P. K. V.

X P.M Muthanna
Director
DIN: 08888150

X Killivalavan Rayar
Director
DIN: 07555843

Rani N.R.

Rani N.R
Partner
Membership No: 214318
UDIN: 21214318AAAAEV4101



Date: 6th August 2021
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 2021

(Amounts in Rs.)

	Particulars	Note No	As at 31.03.2021	As at 31.03.2020
I.	REVENUE FROM OPERATIONS:			
(a)	Revenue Grant recognised		10,60,83,655	10,82,62,121
(b)	Capital Grant recognised to the extent of Depreciation		45,32,034	24,71,693
(c)	Donations		1,01,130	79,602
(d)	Interest		3,14,680	2,33,084
(e)	Other income		-	71,792
	Total Revenue		11,10,31,499	11,11,18,292
II	EXPENSES :			
(a)	Cost of Operations	13	7,95,18,323	8,05,88,232
(b)	Employee Benefit Expenses	14	1,64,19,869	1,69,61,210
(c)	Other expenses	15	1,01,90,294	91,92,278
(d)	Depreciation & Amortization	7	45,32,034	24,71,693
	Total Expenses		11,06,60,520	10,92,13,413
III	Surplus/(Deficit)		3,70,979	19,04,879

For and on behalf of the Board of Directors

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



P.M. Muthanna
✓ P.M Muthanna
Director
DIN: 08888150

P.R.M.
✓ Killivalavan Rayar
Director
DIN: 07555843



Rani N.R.
Rani N.R
Partner
Membership No: 214318
UDIN: 21214318AAAAEV4101



Date: 6th August 2021
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 2021

Receipts	Amount in Rs		Payments	Amount in Rs.	
Opening Balance :			Fixed Assets		64,35,807
Cash-in-hand	388		Salaries & Allowances	1,64,74,523	
Cash at Bank:			Travelling & Conveyance	46,37,996	
In Current & Savings account	19,26,714		Software Development	2,12,400	
In Deposit account	1,41,38,649	1,60,65,751	Professional fees	3,62,77,551	
			Project consumables & Field expenses	1,90,44,714	
Grant received	10,48,00,393		Postage, Courier & Freight	1,17,820	
Donation received	1,01,130		Insurance & Utilities	22,60,458	
Interest received	2,85,052		Rent / Lease - Field	20,81,645	
Other Income		10,51,86,375	Rent Office	24,10,576	
			Communication expenses	3,40,163	
Income Tax Refund		55,470	Audit fees	4,51,970	
			Printing of Training materials	2,28,361	
			Repairs and Maintenance	11,86,060	
			Books and Periodicals	2,37,028	
			Rates & Taxes	2,05,637	
					10,61,66,902
			Net movement in Current Assets & Liabilities		7,41,443
			Closing Balance:		
			Cash-in-hand	3,991	
			Cash at Bank		
			In Current & Savings account	5,51,338	
			In Deposit account	74,08,315	
					79,63,645
Total		12,13,07,796	Total		12,13,07,796

For and on behalf of the Board of Directors



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

Date: 6th August 2021
Place: Bangalore

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



Ranjit V.R.
Partner
Membership No: 214318
UDIN: 21214318AAAAEV4101



WILDLIFE CONSERVATION SOCIETY - INDIA

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

CIN: U74999KA2011NPL058034

FCRA

NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2021

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 31.03.2021	As at 31.03.2020
a	Capital Reserve:		
	Opening balance	88,58,976	37,00,683
	Add: Additions during the year	64,35,807	76,29,987
	Add/(Less): Transfer during the year		-1
	Less: Depreciation recognised as income	45,32,034	24,71,693
	Sub Total (a)	1,07,62,750	88,58,976
b	General Reserve:		
	Opening balance	44,49,114	31,68,315
	Add/(Less): Surplus/(Deficit) for the year	3,70,979	19,04,879
	Add/(Less): Transfer during the year	-	6,24,080
	Sub Total (b)	48,20,093	44,49,114
	Total (a)+(b)	1,55,82,843	1,33,08,091

4	Long term provisions	As at 31.03.2021	As at 31.03.2020
a	Provision for Gratuity (Deposited in LIC Gratuity Fund shown under Non current Investments)	39,70,010	14,58,893
	Total	39,70,010	14,58,893

5	Other current liabilities	As at 31.03.2021	As at 31.03.2020
a	Project Grant:		
	Opening balance	1,38,53,186	1,07,21,404
	Add: Received during the year	10,48,00,393	11,90,23,891
	Less: Capital grant transferred to Capital reserve (Assets)	64,35,807	76,29,987
	Less: Utilised - Revenue expenses recognised as income	10,60,83,655	10,82,62,121
	Less: Project expenses incurred in advance	(1,42,677)	-
	Sub Total (a)	62,76,794	1,38,53,186
b	Others:		
	Statutory liabilities	6,34,765	6,16,406
	Expenses payable	10,48,485	15,94,993
	Sub Total (b)	16,83,250	22,11,399
	Total (a)+(b)	79,60,044	1,60,64,585

6	Short term provisions	As at 31.03.2021	As at 31.03.2020
a	Provision for Gratuity (Deposited in LIC Gratuity Fund shown under Current Investments)	4,30,627	1,52,475
	Total	4,30,627	1,52,475

8	Non current investments	As at 31.03.2021	As at 31.03.2020
a	LIC Gratuity Fund	39,70,010	14,58,893
	Total	39,70,010	14,58,893

9	Current investments	As at 31.03.2021	As at 31.03.2020
a	LIC Gratuity Fund	4,30,627	1,52,475
	Total	4,30,627	1,52,475



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10	Cash and cash equivalents	As at 31.03.2021	As at 31.03.2020
a	Cash at bank:		
	In Fixed deposit account	74,08,315	1,41,38,649
	In Current Account		
	State Bank of India	5,49,622	11,51,498
	HDFC Bank	1,717	7,75,216
	Sub Total (a)	79,59,654	1,60,65,363
b	Cash on hand	3,991	388
	Sub Total (b)	3,991	388
	Total (a)+(b)	79,63,645	1,60,65,751
11	Short term loans and advances	As at 31.03.2021	As at 31.03.2020
a	Advance for expenses	18,02,242	15,64,992
	Total	18,02,242	15,64,992
12	Other current assets	As at 31.03.2021	As at 31.03.2020
a	Tax Deducted at source receivable	1,01,649	1,39,706
b	Interest accrued on fixed deposit	40,000	27,664
c	Deposits (Unsecured and considered good)	22,78,350	20,52,950
d	Prepaid Insurance	5,94,251	6,62,637
	Total	30,14,250	28,82,957
13	Cost of operations	As at 31.03.2021	As at 31.03.2020
a	Project consumables & Field expenses	1,34,93,304	1,76,55,550
b	Repairs and Maintenance	19,62,406	13,77,825
c	Travelling and Conveyance	49,63,644	1,62,75,249
d	Postage, courier & freight charges	84,538	1,65,367
e	Printing	2,16,298	7,71,404
f	Books and Periodicals	2,44,682	5,09,075
g	Rent / Lease - Field and office	37,45,399	37,80,696
h	Compensation for Resettlement	-	21,80,000
i	Professional charges	4,91,09,277	3,67,60,600
j	Community engagement	4,64,461	-
l	Bird Divertors	38,25,000	-
m	Insurance and Utilities	13,40,881	9,98,738
n	Bank charges	11,391	38,284
o	Rates & Taxes	57,043	75,442
	Total	7,95,18,323	8,05,88,232
14	Employee Benefit expenses	As at 31.03.2021	As at 31.03.2020
a	Salaries & Allowances	1,31,95,787	1,64,79,855.00
b	Gratuity	32,24,082	4,81,355.00
	Total	1,64,19,869	1,69,61,210.00
15	Other expenses	As at 31.03.2021	As at 31.03.2020
a	Bank charges	5,078	7,088
b	Communication expenses	61,619	1,83,487
c	Rates & Taxes	1,21,564	2,41,730
d	Audit fees	6,41,320	1,70,000
e	Office expenses	1,83,156	3,87,213
f	Consultancy Charges	79,87,381	68,23,395
g	Rent	7,42,926	6,86,305
h	Insurance & Utilities	3,67,089	5,80,296
i	Repair and Maintenance	80,161	1,12,765
	Total	1,01,90,294	91,92,278

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Note 7. Property, Plant & Equipment - FCRA

(Amount in Rs.)

(A) Tangible assets

Particulars	Computers	Furniture and Fixtures	Office equipment	Vehicles	Plant & Machinery (Research Equipments)	Total
Gross Block						
Cost as on 1st April 2020	28,12,052	6,43,635	6,60,861	67,31,049	29,57,720	1,38,05,317
Additions	18,11,026	67,390	2,62,727	28,58,057	5,07,357	55,06,557
Disposals / adjustments	-	-	-	-	-	-
Cost as on 31st March 2021	46,23,078	7,11,025	9,23,588	95,89,106	34,65,077	1,93,11,874
Depreciation						
As on 1st April 2020	17,43,757	2,73,804	3,11,546	32,50,794	4,38,322	60,18,224
for the year	9,68,621	1,24,204	2,33,078	17,41,982	14,64,149	45,32,034
Disposals / adjustments	-	-	-	-	-	-
At 31st March 2021	27,12,378	3,98,008	5,44,625	49,92,776	19,02,470	1,05,50,258
Net Block						
At 31st March 2021	19,10,699	3,13,017	3,78,963	45,96,330	15,62,607	87,61,616
At 31st March 2020	10,68,294	3,69,831	3,49,315	34,80,255	25,19,398	77,87,092

(B) Intangible Assets

Particulars	Software	Total
Gross Block		
Cost as on 1st April 2020	10,71,884	10,71,884
Additions	9,29,250	9,29,250
Disposals / adjustments	-	-
Cost as on 31st March 2021	20,01,134	20,01,134
Depreciation		
As on 1st April 2020	-	-
for the year	-	-
Disposals / adjustments	-	-
At 31st March 2021	-	-
Net Block		
At 31st March 2021	20,01,134	20,01,134
At 31st March 2020	10,71,884	10,71,884



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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 2021

Particulars	Note No	As at 31.03.2021	As at 31.03.2020
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	-	-
(b) Reserves and Surplus	3	29,93,780	16,73,782
(c) Money received against share warrants		-	-
(2) Non-Current Liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions	4	-	-
(3) Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables		-	-
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.		-	-
(c) Other current liabilities	5	67,79,375	20,97,314
(d) Short-term provisions	6	-	-
Total		97,73,154	37,71,096
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment			
(i) Tangible assets	7	17,97,140	1,87,912
(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		-	-
(2) Current assets			
(a) Current investments	9	-	-
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents	10	79,35,584	33,87,403
(e) Short-term loans and advances	11	-1,75,146	-
(f) Other current assets	12	2,15,577	1,95,781
Total		97,73,154	37,71,096

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

1

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

Muthanna

P.M Muthanna
Director
DIN: 08888150

P. Killivalavan

Killivalavan Rayar
Director
DIN: 07555843

Rani N.R
Rani N.R
Partner
Membership No: 214318
UDIN: 21214318AAAAEU7377

Date: 6th August 2021
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 2021

	Particulars	Note No	As at 31.3.2021	As at 31.3.2020
I.	REVENUE FROM OPERATIONS:			
(a)	Revenue Grant recognised		53,12,635	58,16,494
(b)	Capital Grant recognised to the extent of Depreciation		3,20,542	1,62,641
(c)	Donations		82,781	5,76,100
(d)	Interest		12,057	2,10,817
(e)	Other Income		-	9,270
	Total Revenue		57,28,016	67,75,322
II.	EXPENSES :			
(a)	Cost of Operations	13	42,71,275	62,43,933
(b)	Employee Benefit Expenses	14	11,39,029	6,79,717
(c)	Other expenses	15	2,16,400	1,23,430
(d)	Depreciation	7	3,20,542	1,62,641
	Total Expenses		59,47,246	72,09,721
III	Surplus/(Deficit)		(2,19,230)	(4,34,399)

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

Muthanna

X
P.M Muthanna
Director
DIN: 08888150

R.K.V.

X
Kallivalavan Rayar
Director
DIN: 07555843

[Signature]
Rani N.R
Partner

Membership No: 214318
UDIN: 21214318AAAAEU7377

Date: 6th August 2021
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 2021

Receipts	Amount in Rs		Payments	Amount in Rs	
Opening Balance			Fixed Assets		19,29,769
Cash-in-hand	2,418		Salaries & Allowances	11,39,029	
Cash at bank			Travelling Expenses	2,47,864	
In Current & Savings account	-65,015		Professional fees	16,46,135	
In Deposit account	34,50,000	33,87,403	Project consumables & Field expenses	25,14,804	
Grant Received	1,20,20,468		Postage ,Courier & Freight	18,792	
Donation Received	82,781		Insurance & Utilities	1,333	
Interest Received	78,678		Communication expenses	1,744	
Other Income	-		Printing of Training materials	11,545	
		1,21,81,927	Rates & Taxes	4,419	55,85,665
			Net movement in Current Assets & Liabilities		1,18,312
			Cash in hand	2,418	
			Cash at Bank		
			In Current & Savings account	20,37,442	
			In Deposit account	58,95,724	
					79,35,584
Total		1,55,69,330	Total		1,55,69,330

For and on behalf of the Board of Directors

Muthanna

P M Muthanna
Director
DIN: 08888150

Killivalavan
Killivalavan Rayar
Director
DIN: 07555843

Date: 6th August 2021
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: 21214318AAAAEU7377



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

NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2021

Share Capital

2	The Company was incorporated in 2011 as a private company limited by guarantee under section 25 of the Companies Act, 1956 (corresponding with section 8 of the Companies Act, 2013). As the company is limited by guarantee and not share capital, information relating to share capital is not included as part of the financial statements and notes forming part of the statements.
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3	Reserves and Surplus	As at 31.03.2021	As at 31.03.2020
a	Capital Reserve:		
	Opening balance	1,87,912	3,50,553
	Add: Received during the year	19,29,769	-
	Add/(Less): Transfer during the year	-	-
	Less: Depreciation recognised as income	3,20,542	1,62,641
	Sub Total (a)	17,97,140	1,87,912
b	General Reserve		
	Opening balance	14,85,870	19,20,269
	Add/(Less): Surplus/(Deficit) for the year	(2,19,230)	(4,34,399)
	Add/(Less): Transfer during the year	70,000	-
	Sub Total (b)	11,96,640	14,85,870
	Total (a)+(b)	29,93,780	16,73,782

4	Long Term Provisions	As at 31.03.2021	As at 31.03.2020
a	Provision for Gratuity	-	-
	Total	-	-

5	Other Current Liabilities	As at 31.03.2021	As at 31.03.2020
a	Project Grant:		
	Opening balance	8,46,150	(9,61,166)
	Add: Received during the year	1,20,20,468	73,53,520
	Add: Interest	1,32,417	-
	Less: Capital grant transferred to Capital reserve (Assets)	19,29,769	-
	Less: Utilised - Revenue expenses recognised as income	53,12,635	58,16,494
	Less: Project expenses incurred in advance	(1,30,725)	(2,70,290)
	Sub Total (a)	58,87,356	8,46,150
b	Others	As at 31.03.2021	As at 31.03.2020
	Statutory liabilities	-	2,337
	Provision for PPF	8,00,379	11,14,239
	Expenses payable	91,640	1,34,587
	Sub Total (b)	8,92,019	12,51,164
	Total	67,79,375	20,97,314

6	Short Term Provisions	As at 31.03.2021	As at 31.03.2020
a	Provision for Gratuity	-	-
	Total	-	-



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8	Non Current Investments	As at 31.03.2021	As at 31.03.2020
a	LIC Gratuity Fund	-	-
	Total	-	-

9	Current Investments	As at 31.03.2021	As at 31.03.2020
a	LIC Gratuity Fund	-	-
	Total	-	-

10	Cash and Cash equivalents	As at 31.03.2021	As at 31.03.2020
a	Cash at bank:		
	In Fixed deposit account	58,95,724	34,50,000
	In Savings Account State Bank of India	20,37,442	-65,015
	Sub Total (a)	79,33,166	33,84,985
b	Cash on hand	2,418	2,418
	Sub Total (b)	2,418	2,418
	Total (a)+(b)	79,35,584	33,87,403

11	Short term loans and advances	As at 31.03.2021	As at 31.03.2020
a	Advance for expenses	(1,75,146)	-
	Total	-1,75,146	-

12	Other Current Assets	As at 31.03.2021	As at 31.03.2020
a	Tax Deducted at source receivable	1,63,926	1,21,845
b	Interest accrued on fixed deposit	31,651	73,936
c	Deposits (Unsecured and considered good)	20,000	-
	Total	2,15,577	1,95,781

13	Cost of operations	As at 31.03.2021	As at 31.03.2020
a	Project consumables & Field expenses	25,23,569	28,95,755
b	Repairs & Maintenance	11,403	51,346
c	Travelling and Conveyance	2,73,429	11,09,717
d	Postage, courier & freight charges	18,922	3,888
e	Printing	11,545	64,515
f	Books & periodicals	7,781	-
g	Rent / Lease - Field	-	93,000
h	Compensation for Resettlement	-	9,00,000
i	Professional charges	14,20,413	10,27,500
j	Student Support - National Conservation Foundation	-	60,000
k	Insurance & Utilities	3,875	37,971
l	Bank charges	278	228
m	Rates & Taxes	60	13
	Total	42,71,275	62,43,933

14	Employee benefit expenses	As at 31.03.2021	As at 31.03.2020
a	Salaries & Allowances	11,39,029	6,79,717
	Total	11,39,029	6,79,717

15	Other expenses	As at 31.03.2021	As at 31.03.2020
a	Consultancy	2,16,400	1,23,430
	Total	2,16,400	1,23,430



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Note 7. Property, Plant & Equipment - Tangible Assets NON - FCRA

(Amount in Rs.)

Particulars	Computers	Office Equipments	Vehicles	Plant & Machinery (Research Equipments)	Total
Gross Block					
Cost as on 1st April 2020	58,702	64,800	1	10,22,336	11,45,839
Additions	-	-	-	19,29,769	19,29,769
Disposals / adjustments	-	-	-	-	-
Cost as on 31st March 2020	58,702	64,800	1	29,52,105	30,75,608
Depreciation					
As on 1st April 2020	42,998	46,146	-	8,68,784	9,57,927
for the year	14,742	16,539	-	2,89,261	3,20,542
Disposals / adjustments	-	-	-	-	-
At 31st March 2021	57,740	62,684	-	11,58,044	12,78,469
Net Block					
At 31st March 2021	962	2,116	1	17,94,061	17,97,140
At 31st March 2020	15,704	18,654	1	1,53,552	1,87,912



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