



WCS-India

ANNUAL REPORT

2023-24



Nilgiri Langur (*Semnopithecus johnii*) | Shashank Dalvi



NOTE FROM THE DIRECTOR

WCS-India stands for “muddy boots” and “evidence-based conservation”. However, in the rapidly changing world after a deadly pandemic, and amid a serious climate crisis, things appear bleak and can leave us demotivated. The realisation of how deeply intertwined we are with the lives of the species we study, the people we collaborate with, and with the existence of the planet that is our only home is highlighted more starkly.

The change starts from within, and over the past year, we have put policies in place that keep our staff's wellbeing at the core. We believe in trust-based leadership because only through trust and freedom can our passionate teams work their best. We also strongly believe in the power of collaborations as was evident in our first-ever strategy meeting.

Additionally, we created our team and organisation strategies through collaborations and taking the inputs of others, resulting in much richer output than we had thought possible.

The Finance Team has strengthened its processes while the Admin & HR Team has operationalised systems that aim to move away from a paper-based filing system to online systems. As we move to a newer way of working, we warmly invite our partners, well-wishers, and everyone we engage with to join us in our journey to achieve powerful conservation outcomes through ethical value-based action.

Dr. Vidya Athreya

Director, Wildlife Conservation Society-India

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SUPPORT FUNCTIONS



Gray slender loris (*Loris lydekkerianus*) | Kalyan Varma

ADMINISTRATION AND HUMAN RESOURCES

OBJECTIVE

Our objective is to ensure smooth operational efficiency by managing various administrative tasks within the organisation from travel coordination to staff management.

BACKGROUND

Administrative support and human resource management are foundational to our organisation, facilitating efficiency across various operational sectors. Our duties encompass managing logistics for field operations and meetings, along with equipment procurement and staff oversight. Our meticulous attention to detail and proactive approach ensures seamless operations, enabling our programmatic teams to concentrate on executing projects effectively.

Below: The Administration, Human Resources, and Finance teams of WCS-India | Rujan Sarkar/WCS-India



HIGHLIGHTS



Our team played a crucial role in streamlining organisational operations. Over the past year, we have adeptly managed travel and accommodation while also overseeing the procurement of a wide range of projects and supplies, ensuring smooth operations.



We efficiently manage office logistics, from organising meetings and workshops to handling vehicle maintenance and insurance. With a keen eye for detail and adeptness in staff management, including processing insurance and employee documentation and records, our team plays a key role in maintaining the organisation's efficiency and effectiveness.



Our dedication extends beyond traditional administrative tasks, and we are deeply committed to staff welfare, ensuring compliance with essential regulations, and fostering a supportive environment. Our navigation of these complex processes, coupled with our proficiency in procurement, has streamlined operations, ensuring timely access to necessary supplies and equipment for our projects.

TEAM

Arpitha N, Debamitra Mohapatra, Imthiyaz Pasha, Mangalagowri Y S, Nagaraja H, Nagesh R T, Rajalakshmi C, Ravikumar, Shyamala Madhiraju, Subhash Panicker, Trisha Ghose, Umesha B, Venu Parameshwar.

FINANCE

OBJECTIVE

Our team aims to pursue financial soundness for the organisation while properly allocating resources towards the core work areas. We ensure our team's objectives align with the organisation's overall strategic goals, emphasising the role of finance in supporting and driving the company's mission and vision.

HIGHLIGHTS



We work to achieve a high degree of accuracy in timely financial reporting, minimising calculation errors and ensuring compliance with accounting standards. In the past year, we set targets to identify cost-saving opportunities, implementing strategies to optimise expenses and reduce operational costs without compromising on quality.



We seek to explore and integrate new financial technologies and tools to improve processes and efficiency while developing and implementing risk management strategies to assess and mitigate financial risks to protect organisational assets.



Finally, we encourage our team members to continue learning and growing through relevant training and courses, contributing towards a better financial management system for the organisation.

TEAM

Abhilasha M, Anusha Shetty, Bindiya PM, Florence Yesudas, Neethu Shree G, Prajna Shetty, Rajesh Arora, Rekha R Sajjan, Shyamala Madhiraju, Sushmitha M, Shalini KS, Thimma Reddy.

ANECDOTES

*"The strength of the team is each member.
The strength of each member is the team."*

"I joined the organisation with a deep passion for my work, eager to contribute to the field of wildlife conservation after a career dedicated to non-profit organisations in the health sector. This role presented a new and exciting challenge. Adapting to a different culture and overcoming language barriers was initially daunting, but with the support of my team and senior management, we achieved significant progress. My focus has been on compliance and the implementation of best practices, policies, and procedures. Despite initial challenges, our collective efforts have set us on a promising path of rediscovery and growth."



Rajesh Arora
Head of Finance

"I joined the Finance Team on 1st January 2024. New year, new beginning! My teammates helped me overcome the initial challenges of navigating a new role. The toughest part was handling emails after migrating from Gmail to Outlook. Now, I can confidently say that I can handle most challenges using various solutions given by everyone in the team. A big thanks to WCS-India for giving me the platform to prove myself and for giving me such a wonderful team!"



Shyamala Madhiraju
*Accounts Assistant,
Finance*

Below: Members of the Finance team with our Director | Rujan Sarkar/WCS-India



FOCAL PROGRAMMES

A photograph of a Dhole (Cuon alpinus) standing on a large, dark, wet rock. The animal is shaking its body, and a spray of water droplets is captured in mid-air around it, creating a dynamic and energetic scene. The background consists of more large, dark rocks, suggesting a natural habitat like a riverbank or a rocky stream.

Dhole (*Cuon alpinus*) | Shashank Dalvi

COUNTER WILDLIFE TRAFFICKING (CWT) PROGRAMME

OBJECTIVE

Our vision is that wildlife populations be free from the threat of trafficking.

BACKGROUND

Illegal Wildlife Trade (IWT) is a complex and dynamic conservation challenge with far-reaching negative implications. In addition to the conservation concerns surrounding wildlife trafficking, this trade also poses an immense threat to national security by creating shadow economies, undermining legitimate forms of governance, risking public health, and eroding culture. India is uniquely positioned as a source, being the fourth most megadiverse country in the world; transit, due to good connectivity, porous borders, and a lengthy coastline; and destination, with increasing disposable income to buy wildlife or their parts and products.

Against this backdrop, the Counter Wildlife Trafficking (CWT) Programme was initiated in 2018 to address the growing challenge of wildlife trafficking in India. We prioritise working across wildlife trafficking supply chains of priority species affected by the threat of trafficking, within and outside WCS-India sites.

Chinese Pangolin (*Manis pentadactyla*) | Michael Pitts



PROJECTS

Strengthening law enforcement and improving awareness for the conservation of pangolins, star tortoises, and other lesser-known species in Illegal Wildlife Trade in Peninsular India

The scale and severity of illegal trade, trade routes and networks in India, and the impact on species populations remain poorly understood. This project aims to address these issues through work to combat poaching and IWT in the Western and Eastern Ghats of India.

We conducted a one-day sensitisation workshop on combating wildlife trade for 30 Additional District Prosecution Officers from across Madhya Pradesh. Senior Forest Department officials also attended the discussion sessions. We organised a two-day hands-on workshop for frontline officers from Rajahmundry Circle, Andhra Pradesh on wildlife crime detection, investigation, and law enforcement.

Wildlife crime prevention in Northeast India and West Bengal

Through this project, we aim to prevent the trafficking of endangered wildlife within the Northeast Region and West Bengal by bolstering enforcement and judicial capacity, providing technical support, and implementing strategic crime prevention methodologies.

We organised six capacity-development trainings in collaboration with the State Forest Departments in Arunachal Pradesh and West Bengal, imparting crucial wildlife crime detection and law enforcement skills to over 155 frontline officers. We organised wilderness first aid training for 43 officers and members of the eco-development committee in collaboration with D'Ering Wildlife Sanctuary, Arunachal Pradesh.

Through the CWT Helpline, we assisted officers with eleven queries related to species identification and legal procedures. We continued to engage with our trainees via the dedicated CWT Telegram channel and shared IWT-related awareness information on the channel.

We continued to monitor open-source information and started building evidence to facilitate strategic responses to interdicting IWT of focus species.

Participants during the wilderness first-aid simulation exercise |
Priya Poonia/WCS-India

Understanding the drivers of illegal exotic pet trade in India and South Asia

Trade in wildlife species as exotic pets is seemingly growing in India, posing significant threats to local ecosystems and human health. Our two projects focus on developing a comprehensive understanding of the current and emerging trends and drivers of this trade in India and other countries in South Asia. We aim to identify consumer groups and develop effective messaging strategies to change the behaviour of exotic pet ownership in India. We are collaborating with Wildlife Conservation Society, Monitor Conservation Society, World Parrot Trust, and Greenhood Nepal to engage stakeholders to develop solutions for key taxonomic groups in South Asia.

We monitored open-source information, including media-reported seizures and social media platforms, to create baselines on species impacted, and collaborated with our partners to exchange knowledge and learnings on trade in the region. We conducted observational surveys in two wildlife pet markets and key stakeholder interviews to deepen our understanding of the exotic pet trade, motivations for exotic pet keeping, and the impacts of the illegal exotic pet trade on wildlife, human health, and populations.

Reducing the illegal trade in softshell turtles in West Bengal, India, using an interdisciplinary approach

We conducted interviews with key informants, market surveys, and a consultation meeting with the Forest Department staff of the North 24 Parganas Division to assess softshell turtle trafficking in an analysis titled "Problem Profile: Illegal Sale of Protected Softshell Turtles in the Markets of North 24 Parganas, West Bengal, for Local Meat Consumption." This assessment identified gaps in current knowledge, and the main challenges in tackling turtle trafficking, and provides recommendations for mitigation. This report will be shared with relevant stakeholders.

Below: Illustration of a grey parrot (*Psittacus erithacus*) and a black-handed spider monkey (*Ateles geoffroyi*) | Gayatri Jawali/WCS-India



Working with traditional artisans to change behaviour related to the use of Bengal Monitor Lizard (BML) in musical instruments in Goa

In collaboration with the Goa State Biodiversity Board, we conducted a one-day workshop on 'Understanding the acceptance of alternatives to Bengal Monitor Lizard skins for use in ghumats (traditional percussion instruments) by artisans and players of ghumats' in Goa with over 64 participants. The ghumat, made using alternative skin, is recognised as a heritage instrument of Goa and is associated with immense cultural value and traditional knowledge. The workshop facilitated interactions and dialogue between key stakeholders on the acceptance of alternative skins for ghumats in Goa. The workshop also featured a panel discussion on the acceptance and differences in the sounds of ghumats using alternative skins, musical performances by the Kunbi community of South Goa, and a ghumat-making session using alternative skins.

Strengthening protection in tiger corridors of Northeast India

We have been working to promote tiger conservation efforts in and around Kamlang Tiger Reserve (KTR), Arunachal Pradesh among stakeholders. We are conducting a Local Ecological Knowledge study in the villages surrounding KTR to record the population trends of tigers and their prey species perceived by local communities. We are also developing a documentary film to showcase the cultural linkages that communities living around KTR share with the tiger, the forest, and nature. The documentary is being developed in collaboration with Dusty Foot Productions.

TEAM

Aditi Mishra, Aditi Patil, Anirban Chaudhuri, Aristo Mendis, Arundhati Saikia, Bhavya Palugudi, Debasish Sarma, Devika Rathore, Jaydeep Bhelke, Kritika Balaji, Lokesh Mam, Namrata Sarma, Ng Biswanath, Nirmal Kulkarni, Nivedita Tanksali, Pahumso Yun, Prasad Malik, Priya Poonia, Rebecca Lewis, Rishik Dutta Gupta, Shefali Dorepali, Trishanti Paul, Uttara Mendiratta.

A discussion during a workshop on the acceptance of alternatives to monitor lizard skin for *ghumats*, a traditional Goan instrument | Manish Machaiah/WCS-India



DESERT LANDSCAPE PROGRAMME

OBJECTIVE

The programme aimed to build pride among the local communities in the desert and its wildlife and to celebrate this unique landscape and the people who call it home. Through a participatory approach, we intended to form stakeholder networks and involve the local community in various outreach and community-supporting activities to strengthen conservation initiatives in this landscape.

BACKGROUND

The Thar Desert, also known as the Great Indian Desert, is located mainly in India, with a small part in Pakistan. Of the four states in India, Rajasthan holds the largest part of the desert, spread over twelve districts. The desert is home to wildlife such as the chinkara (*Gazella bennettii*), desert cat (*Felis lybica ornata*), desert fox (*Vulpes vulpes pusilla*), spiny-tailed lizard (*Saara hardwickii*), several species of vultures, trees such as khejri (*Prosopis cineraria*) and ker (*Capparis decidua*) among several others and the largest population of the critically endangered great Indian bustard (*Ardeotis nigriceps*).

Desert cat (*Felis silvestris ornata*) | Kalyan Varma



WCS-India has been working towards conserving the species around Desert National Park (DNP) in the Jaisalmer district of Rajasthan. Our experience has reinforced our philosophy that conservation efforts would be most effective through engagement with the local community and other stakeholders.

To achieve the conservation goals of the programme, we needed to shift our focus from a wildlife-centric approach to a more holistic landscape-level approach by working closely with the local stakeholders in the Thar desert. We aimed to do this in close collaboration with the District Council of Jaisalmer and Panchayat Samiti of Sam, Rajasthan Forest Department, and local communities with a particular focus on the Community Conservation Area (CCA) committees and local folk music.

Below: Conducting a veterinary camp for sheep herders in the Thar | Rujan Sarkar/WCS-India



PROJECTS

We found it was essential to strengthen and empower the local communities that have coexisted with wildlife for generations, to effectively preserve the habitat through a landscape-level community-based approach. In collaboration with the Chief District Education Officer and Chief Block Education Officer of the District Education Department, Jaisalmer, we recruited tutors from the local community who held appropriate educational degrees. These tutors were assigned positions in three Higher Secondary Schools across the Gram Panchayats of Myajlaar, Khuhai, and Phuliya, with a total of five tutors provided.

Additionally, we organised nine veterinary camps in the Gram Panchayats of Phaledi and Khuhadi, engaging approximately 78 herders. During these camps, our Consultant Veterinarian conducted awareness sessions on basic veterinary care and vaccination, offering essential information and support to the herders.

TEAM

Abhay Singh, Aman Khan, Bhagwana Ram, Bhikh Singh, Deelip Ram, Dr. Dewaram Dewasi, Indra Singh, Jagna Ram, Kamal Singh, Leela Ram, Madho Singh, Mrunal Ghosalkar, Nathu Khan, Nazir Khan, Shakil Khan, Shambhu Singh, Sumer Singh, Tirlok Singh, Usman Khan.

Below: An illustration of the Jaisalmer landscape showcasing shared spaces between wildlife and communities | Aditi Rajan/WCS-India



EASTERN GHATS AND TELANGANA PROGRAMME

OBJECTIVE

The programme aimed to ensure thriving populations of all species in Andhra Pradesh and Telangana. We worked towards this goal by designing and implementing effective science-based strategies to conserve the tiger among other wildlife, and their habitats in Andhra Pradesh and Telangana.

BACKGROUND

The Eastern Ghats (EG) are a broken chain of mountains spread across five states in peninsular India, and our work was carried out in two landscapes in this region - the Nallamala landscape, which includes the Nagarjunasagar Srisailem Tiger Reserve (NSTR) and Gundlabrahmeswaram Wildlife Sanctuary (GBWS) in Andhra Pradesh and the Amrabad Tiger Reserve (ATR) in Telangana, and the Kawal landscape. While our work initially centred around monitoring tigers and their prey, our current efforts included initiatives addressing human-wildlife conflict mitigation, conducting capacity-building workshops, community-based conservation projects, and helping strengthen protected areas.

Below: Nilgais (*Boselaphus tragocamelus*) grazing in a field | Asif Siddiqui/WCS-India



PROJECTS

Throughout the programme's duration, our team conducted activities such as tiger and prey monitoring, extensive herpetofauna surveys, documentation of wildlife-vehicle collisions (WVCs), plantation work with local communities, and environmental education initiatives.

Community Engagement

The Telangana State Forest Department, in collaboration with WCS-India and Hyderabad Tiger Conservation Society (HyTiCoS), hosted a learning event for International Tiger Day in Kasu Brahmananda Reddy (KBR) Park, Hyderabad, which involved 700 participants from 13 schools. Additionally, our team conducted wildlife photography exhibitions and educational sessions for local officials and the public in Nandyal on Independence Day.

Below: International Tiger Day celebrations held in Kasu Brahmananda Reddy (KBR) Park | Eastern Ghats and Telangana Programme/WCS-India



Mitigation of threats to wildlife

We collected and reported illegal snares and bird nets in the Atmakur division of NSTR. Workshops on wildlife law awareness were held in Kagaznagar, involving district judiciary and forest department staff.

Agroforestry initiatives

We assisted in planting native species across 70 acres around villages within the Kawal Tiger Reserve area. To ensure the success of the plantations, we conducted inspections and mapping of the sites and promoted sustainable land use practices in the region.

TEAM

Bapu Reddy, Harsh Vardhan G, Imran Siddiqui, Komire Shankar, Kumaraswamy B, Nilanjan Basu, Paul Benjamin, Sridhar Dupadu, Thirupati Ramindla, Venkat Anagandhula.

Below: An illustration depicting the wildlife of NSTR | Radha Pennathur/WCS-India



MARINE CONSERVATION PROGRAMME

OBJECTIVE

We aim to secure marine biodiversity, ecosystems, and livelihoods using cutting-edge research towards collaborative action, mainstreaming sustainability, and fostering change through effective outreach.

BACKGROUND

India is among the fastest-growing global economies and aided by Blue Economy ambitions, is primed to be a frontrunner in marine and coastal development. Nearly one billion Indians report dependence on seafood for protein, while an estimated five million citizens are directly reliant on marine fisheries for livelihood.

The prolific expansion within this sector unfortunately poses a risk to India's diverse marine ecosystems and wildlife, with fisheries and coastal development posing serious risks to the continuity of several habitats and species. Conflating the conservation of these marine environments with human needs thus requires long-term, balanced solutions.

WCS-India's Marine Programme seeks to address these challenges by partnering with relevant stakeholders to incorporate sustainability into development. Our work primarily focuses on addressing pervasive information gaps through applied research across project themes, to drive outcomes via community engagement through outreach and capacity development.

Below: An illustration representing the six important Indian marine habitats | Gayatri Jawali/WCS-India

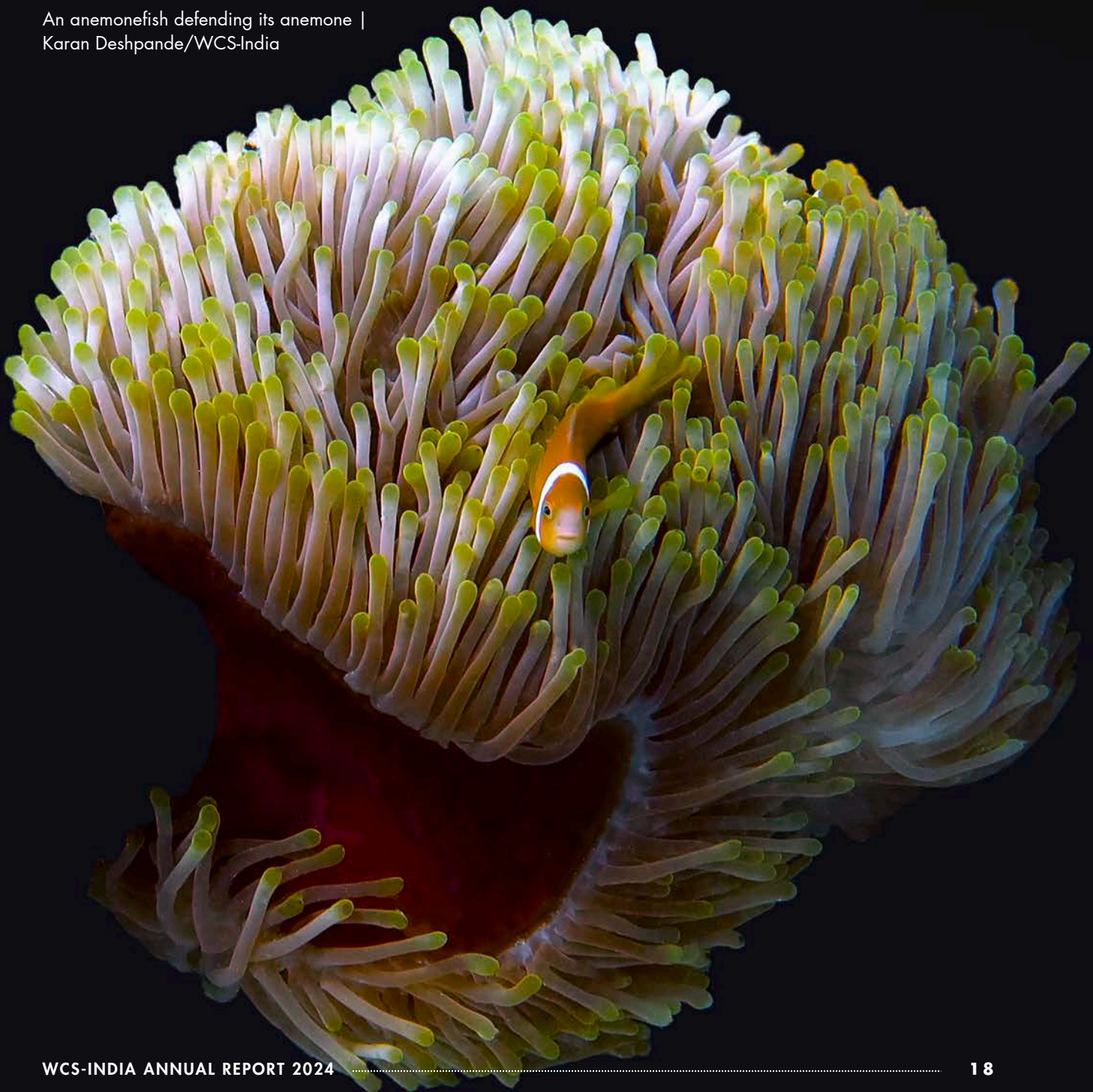


PROJECTS

Area-Based Conservation and Coral Reefs

These projects aim to strengthen the management of existing marine protected areas and develop Other Effective Area-based Conservation Measures (OECMs). From 2023-2024, we reviewed existing management plans to determine gaps and inform similar policies. Further, we helped manage urban coral reefs at Grande Island, Goa, by empowering stakeholders to regulate their operational impacts using evidence-based approaches. Similarly, we partnered with the Goa State Forest and Tourism Departments to organise a multi-stakeholder workshop in September 2023 to mainstream biodiversity into the State's coastal and marine tourism sector.

An anemonefish defending its anemone |
Karan Deshpande/WCS-India



Reducing the impacts of fisheries on threatened marine megafauna

We endeavour to help reduce the unintentional capture of non-target marine life in fisheries with two key projects on megafauna such as dolphins, dugongs, and turtles, alongside elasmobranchs such as sharks and rays. In the past year, the Marine Programme collaborated with the Tamil Nadu Forest Department and the Organisation for Marine Conservation, Awareness, and Research Foundation (OMCAR) to organise an intra-regional workshop in October 2023 to develop strategies to support dugong conservation at Palk Bay.

We also catalysed the establishment of the Marine Mammal Consortium of India, hosting its first in-person meeting of diverse stakeholders and members in November 2023 in Bengaluru. Further, our team collaborated with partners like the Zoological Survey of India (ZSI), the Foundation for Ecological Research, Advocacy and Learning (FERAL) and the Shark Specialist Group of the International Union for Conservation of Nature (IUCN) to demarcate three Important Shark and Ray Areas (ISRA), earmarking these as globally vital regions to the persistence of these ocean sentinels.

Below: A fishing vessel returning from a long day's work | Anant Pande/WCS-India



Information Accessibility

To tackle the absence of a centralised repository of information on marine biodiversity and policies in India, we launched [BlueMAP-India](#) - a website that also serves as a launchpad for effective online outreach - in October 2023 at the Student Conference on Conservation Science (SCCS) in Bengaluru.

Illegal Marine Trade

We have initiated efforts towards mitigating the illegal trade of marine species by collaborating with partners across South Asia. Our teams actively participated in the national consultative workshop on the Bay of Bengal Large Marine Ecosystem (BoBLME) Project Phase 2 in Chennai in March 2024.

Dr. Aaron Savio Lobo participated in the WCS Global Shark Conservation Meet held in Belize from 26th February to 1st March 2024. He presented the overall strategy of the WCS-India Marine Programme and provided an update on our shark and ray work in India.

TEAM

Aaron Savio Lobo, Abhishek Medhi, Alissa Barnes, Anant Pande, Arghadeep Das, Avadhoot Velankar, Avik Banerjee, Brindhaa R, Christina de Souza, Dylan D'Souza, Eswar Narayana, Harshada Sable, Karan Deshpande, Lavina, Phalguni Ranjan, Pradip Chogale, R Surya, Sharad Bayyana, Sharang P, Shefali Girish, Shripad Goenka, Shubham Mandavgane, Shyama Kuriakose, Zamin Syed.

Below: Shore surveys | Anant Pande/WCS-India



URBAN BIODIVERSITY PROGRAMME

OBJECTIVE

We aim to facilitate a compassionate understanding of shared spaces across different landscapes where humans and wildlife thrive together.

BACKGROUND

As a developing country, India's human-wildlife interface is increasing, ranging from rural to urban areas. We aim to document and understand the various interactions taking place between humans and wildlife. Wild animals, including large carnivores, living close to human environments are perceived as threats to human life and property. This negative perception gives rise to management interventions which have been studied and shown to further exacerbate the conflict scenario.

We aim to engage with major stakeholders involved in such conflict scenarios and recommend interventions and mitigation measures based on scientific research. Key stakeholders from this landscape are the Forest Department, residents, educational institutes, and the media. Our work is centred within the Mumbai metropolitan region. Mumbai is gradually making itself known for the urban biodiversity that it sustains amidst its high population density. The diverse habitats of Mumbai, such as mangroves, the coast, the forests of Sanjay Gandhi National Park (SGNP), adjoining Protected Areas, and urban spaces, all offer a home to some fascinating flora and fauna.

Below: An illustration of a radio-collared leopard | Aditi Rajan/WCS-India



PROJECTS

Leopard Research and Conservation

In Mumbai, where human-leopard conflict has historically been significant, our long-term project within aims to understand leopard ecology in this highly urbanised area. Through collaborative work with the Forest Department and other stakeholders, we have conducted ecological research, monitored leopard density and movement using camera traps, and utilised radio-telemetry to track leopard movements. Additionally, we studied corridor connectivity between Sanjay Gandhi National Park and Tungareshwar Wildlife Sanctuary, provided training workshops for Forest Department staff, and offered inputs to reduce negative human-leopard interactions. Our efforts have enhanced the understanding of community relationships with the forest and leopards, and we have facilitated capacity-building workshops for Forest Department staff from other states while supporting awareness initiatives such as 'Mumbaikars for SGNP'.

Below: Awareness session for students in SGNP | Shivam Shinde/WCS-India



Human-Macaque Interactions

In the landscape surrounding Sanjay Gandhi National Park, human-macaque conflict has received less attention compared to interactions with leopards. Discussions with the Forest Department alerted us to the magnitude of adverse interactions, and recognising the significance of this issue, we initiated a research project to understand and address the conflict. Through ecological research, we compared the behaviour of urban macaque troops with forest troops, aiding the development of improved standard operating procedures by the Forest Department. Engaging with stakeholders, we identified key drivers of negative interactions and conducted awareness sessions to address the conflict in and around Sanjay Gandhi National Park effectively.

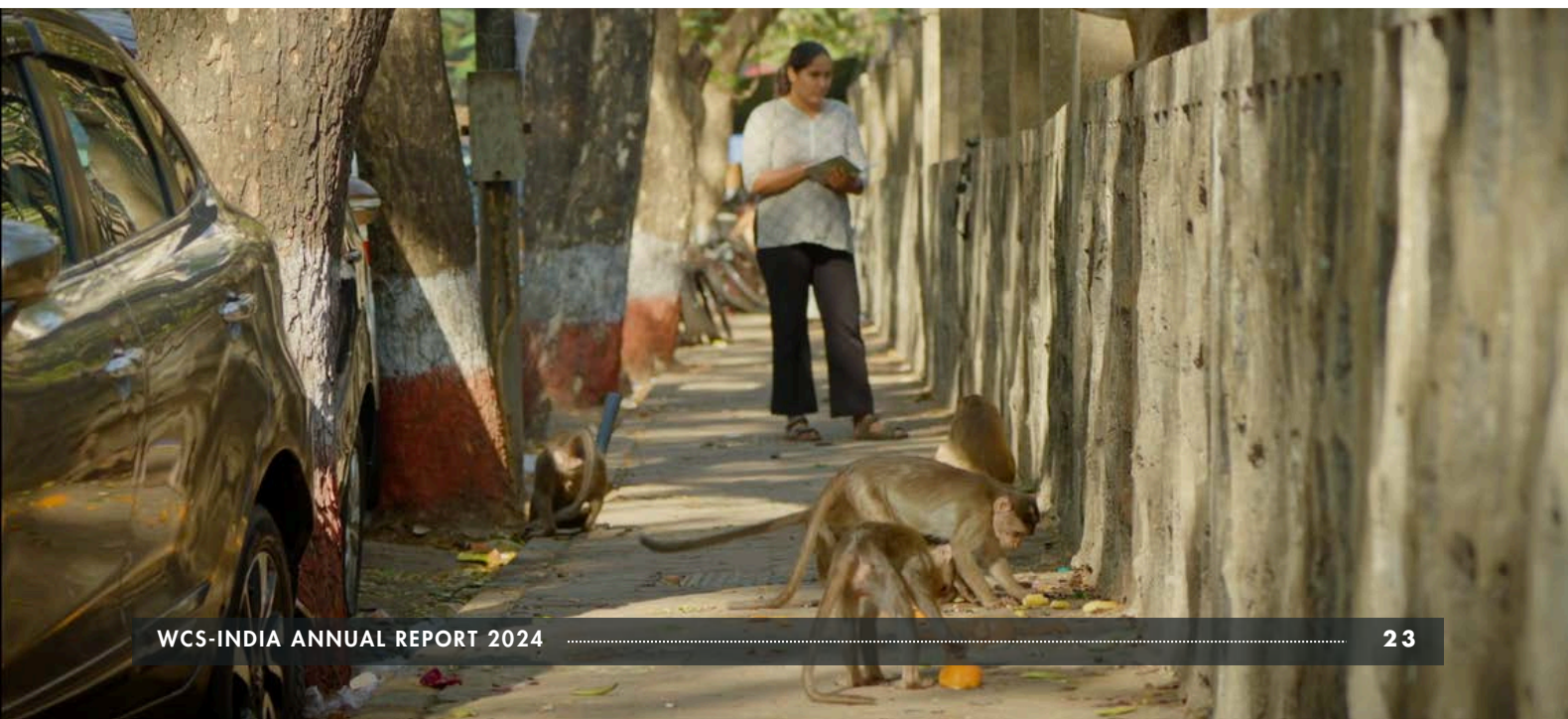
Jackals in the Urban Mangrove

This project was recently completed successfully. The aim was to understand the ecology of golden jackals in the mangrove forests of the Mumbai Metropolitan Region. Historically, golden jackals were distributed far and wide in Mumbai, but as the city grew, the species became largely confined to the mangrove forest patches around the city and pockets such as Sanjay Gandhi National Park. Golden jackals are the apex predators in this mangrove landscape, making it crucial to understand their ecology. Our team gathered direct and indirect evidence on the presence of golden jackals in this landscape. We collected information on the activity patterns of jackals and their interaction with humans and domestic dogs with the help of remotely triggered camera traps.

TEAM

Alika Tandon Veirra, Arya Kadam, Dipti Humraskar, Dolsy David, Ishani Joshi, Muskan Fakir, Nikit Surve, Shivam Shinde, Shweta Patil, Orvill Nazareth, Parag Raorane, Vanishree Naik, Veerendra Naidu.

Below: A researcher documenting the activities of a troop of macaques | Akhilesh Tambe/WCS-India



WESTERN GHATS PROGRAMME

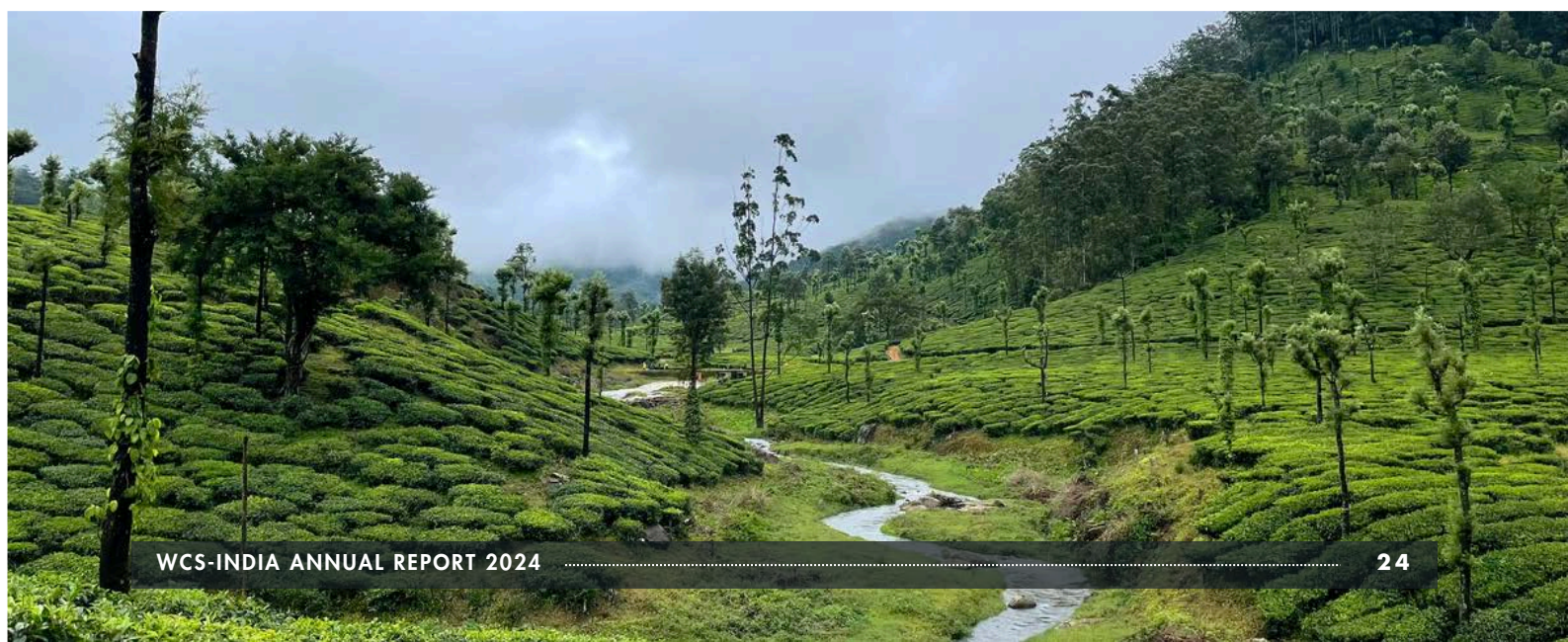
OBJECTIVE

We aim to improve ecosystem resilience and promote biodiversity conservation through applied research, community engagement, and landscape conservation actions. We focus on conserving lesser known herpetofauna biodiversity, mammalian carnivores, and dholes while supporting local livelihoods to reduce the local communities' dependence on forest resources.

BACKGROUND

The Western Ghats of India present a unique and biodiverse landscape, fraught with conservation challenges stemming from agriculture-induced habitat loss and climate change. Within this region, the Western Ghats Programme operates through four distinct projects. The Agroforest Biodiversity and Conservation Project focuses on the rich herpetofauna diversity of the Western Ghats, striving to understand their ecology amidst increasing threats of habitat loss and climate change. Meanwhile, the Carnivore Conservation Ecology Project addresses the complexities of mammalian carnivore assemblages in mixed landscapes, aiming to bridge scientific research with conservation practice and capacity building. In parallel, the Dhole Project investigates the ecology of the endangered dholes in shared human-use landscapes in Wayanad and Valparai, particularly in agroforests. And finally, the Livelihood Support Project engages with forest-dependent communities to reduce their reliance on forest resources, thereby alleviating pressures on wildlife habitats. Together, these projects form a comprehensive approach to conserving biodiversity and promoting sustainable coexistence in the Western Ghats.

Below: The lush landscape of Valparai in the Western Ghats | Manish Machaiah/WCS-India



PROJECTS

Agroforestry Biodiversity

We have undertaken two key initiatives under the Agroforest Biodiversity and Conservation project. Firstly, the Amphibian Monitoring initiative examines amphibian diversity and habitat use across agroforest landscapes in the southern Western Ghats. Comprehensive surveys conducted in the Valparai plateau and Coorg district during the 2023 monsoon season revealed insights into amphibian populations and their responses to climatic events, such as the impact of El Niño on breeding cycles.

Secondly, the Riparian Habitat Assessments investigated the degradation of freshwater habitats in Valparai, focusing on the spread of invasive species and socio-ecological dynamics. These efforts contribute to taking a more holistic approach to biodiversity conservation and riparian restoration strategies in the region, and aid in mitigating the impacts of invasive species while preserving ecosystem health.

Carnivore Conservation Ecology

Under the Carnivore Conservation Ecology (CCE) Project, our team has been actively engaged in various endeavours. We participated in the Wildlife Conservation Society (WCS) tiger meeting in Huai Kha Khaeng, Thailand, which included participants from countries spanning the tiger's distributional range. Additionally, we helped set up the WCS Cat Stats Analysis support group to provide technical assistance in statistical analysis of data from across tiger, lion, jaguar, and snow leopard habitats.

Below: Tigers cooling off at a stream | Rujan Sarkar/WCS-India



Furthermore, we supported WCS-Thailand's long-term analyses of tiger population dynamics in the Western Forest Complex, and WCS-India's monitoring efforts in the Nallamala landscape as part of the Eastern Ghats Programme. In preparation for an upcoming project on the distribution of medium and large mammals in human-dominated landscapes, we conducted field equipment maintenance and service.

As part of the Consortium for Wildlife Conservation, our team mentored and advised students of the M.Sc. Wildlife Biology and Conservation Programme at the National Centre for Biological Sciences (NCBS) and the Indian Institute of Science Education and Research (IISER)-Tirupathi. Our involvement also extended to panel discussions on tiger conservation in collaboration with Panthera and World Wildlife Fund for Nature-India (WWF-India) – Tiger Dialogues – and supporting the Coalition for Wildlife Corridors (a coalition of Indian NGOs and research institutions working on or studying issues related to connectivity and wildlife corridors).

Dhole

The Dhole Project encompasses a comprehensive range of initiatives aimed at understanding and conserving dhole populations in the Valparai region. Over the last year, these efforts included collecting behavioural and vocalisation data, estimating populations using camera-trap and faecal DNA surveys, diet profiling, analysing chemical signalling, and assessing space/habitat use. Additionally, we started documenting a detailed vernacular knowledge base of dhole ecology, behaviour, folklore, and legends in the Valparai plateau. Our work has contributed to updating past assessments of intra-pack interactions in the species through a detailed analysis of dhole behaviour in the wild and captivity.

Below: Researchers from the Dhole team marking a reference stick to measure camera trap view shed area, as part of dhole population estimation surveys | The Dhole Project/ WCS-India



We also started analysing dhole-related content on social media to gauge public sentiment towards the species. As part of our outreach campaigns, we have been sharing social media content on our Instagram profile related to ecological knowledge and conservation awareness about dholes, tailored to different stakeholders. We also worked with the Communications and Outreach team to make a comic book about dhole behaviour in local languages that was distributed to school kids around our study area.

Livelihood Support

The Livelihood Support Project works in the Western Ghats of central and north-western Karnataka. This initiative aims to assist communities living near forest areas by reducing their reliance on forests, supporting various government departments in wildlife and habitat management and conservation, and fostering stewardship of forests and wildlife among rural communities. We also continued to extend support to families that had relocated outside Protected Areas (PAs) in Karnataka and Kerala.

TEAM

Abraham Pious, Ajith R, Amruthavarshini SN, Anshita Das, Aravind CK, Arjun Srivathsa, Arul Badushah, Avantika Deep Sharma, C V Devaraj, Chandrakanth Desai, Devcharan Jathanna, Dharnappa M, Govindappa H L, Jayachandran S, Jayananda Derekar, J K Prakash, Kaushal Patel, Kiran Yadav, Kousik PM, Mohammed Shahir, Muhammad Amaan Shaikh, M N Santhosh, Nandini Iyer, Narasimha Bhat, N M Guruprasad, N Sasindra Babu, Ng Bishwanath Singh, P M Muthanna, Pavithra S, Preethi Srinivasan, Prem Kumar, Raagini Muddaiah, Raghuram R, Ramachandra Bhat, Ravishankar Derekar, Rony Paulose, Satish G Nagathan, Sendil P, Shiva Kumar M D, Somashekar N B, Srikanth Rao H S, Sushma Jacob, Tanya Abraham, Thasmai HS, Vigneshwaran AK, Vinod Kumar H B, Vishnupriya Sankararaman.

Below: An illustration of a lion-tailed macaque (*Macaca silenus*) from the Western Ghats of India | Aditi Rajan/WCS-India



ANECDOTES

“The 2023 monsoon was highly inconsistent because of the El Niño effect. Frog activity was very low in the Ghats in August when there was little to no rainfall. Activity became virtually non-existent by September, despite the rains returning. We thought the amphibian breeding season had concluded and ended our surveys by mid-September. But during a short visit to Coorg in October, a team member found that Wayanad bush frogs, ornate microhylids, cricket frogs, and even some night frogs were taking advantage of the late wet season to continue breeding. We are yet to see how these changes affect frog populations in the long term.”



Vishnupriya Sankararaman
Conservation Ecology Scientist
Agroforestry Biodiversity



Jayaram's bush frog (*Raorchestes jayarami*) | Shashank Dalvi

A photograph of two Malabar pied hornbills perched on a tree branch. The birds have black bodies, white underparts, and large, yellowish-orange bills with black tips. They are surrounded by green foliage and small, round fruits. The background is a blurred forest scene.

CROSS-CUTTING PROGRAMMES

Malabar pied hornbill (*Anthracoceros coronatus*) | Kalyan Varma

ACADEMIA

OBJECTIVE

We aim to advance WCS-India's vision by enhancing academic research and training in conservation science. We seek to develop conservation leaders through partnerships with top educational institutions, enriching both academic and practical approaches to conservation in India.

BACKGROUND

The Academic Programme aims to enhance science-based conservation by enabling project staff to pursue their Doctor of Philosophy (PhD) degrees via the Manipal Academy of Higher Education (MAHE) and by offering targeted training workshops and graduate-level courses to the wider community. We collaborate with institutions like the National Centre for Biological Sciences (NCBS) to train their students and administer the Master of Science (M.Sc.) Wildlife and Conservation Programme. Additionally, we help build stakeholder capacity through workshops with state-level Ranger Training Institutes and train forest officials at the Central Government level. Through these initiatives, we strive to augment expertise and skills essential for effective conservation endeavours.

Below: Our staff learning about effective stakeholder engagement from Shri Sunil Limaye, Principal Chief Conservator of Forests, Maharashtra (Rtd.) | Manish Machaiah/WCS-India



HIGHLIGHTS

As part of our support function to aspiring PhD candidates, we visited MAHE to facilitate a formal introduction with the Deputy Director of their Centre for Doctoral Studies and clarify the procedures for a doctoral protocol presentation.

We conducted a comprehensive survey to assess the training and capacity requirements within our organisation to address the need for relevant workshops and the optimal timing for their implementation. The insights gleaned from this survey will serve as the cornerstone of our strategic planning for upcoming workshops. Notably, in the previous year, we successfully organised short training workshops covering a range of vital subjects including Introduction to Statistics, GIS and Remote Sensing, Science Communication, and Professional Writing.

As part of our ongoing collaboration with NCBS, we have begun co-planning an elective course titled "Social Science Approaches for Wildlife Studies" for students enrolled in their Master of Science in Wildlife and Conservation Programme. Additionally, we are partnering with NCBS to organise the Indian Wildlife Ecology Conference (IWECE) 2024, which will be hosted at their facilities. These initiatives are key to our strategy of forging networks and partnerships with academic institutions to nurture the next generation of conservation leaders.

TEAM

Arundhati Das

ANECDOTES

In building academic capacity at WCS-India, I've noticed that colleagues, particularly early career staff, embrace a dynamic approach to learning. This was evident from the enthusiastic response to The Conservation Exchange, our new monthly forum where project teams share their work or lead conservation discussions both online and in-person. Additionally, Nikit Surve's successful protocol defense with MAHE marked a significant milestone in his PhD journey. During our visit to MAHE, we explored the campus and met officials at the Centre for Doctoral Studies, leaving Nikit proud of his affiliation with WCS-India. The day concluded with a relaxing visit to Malpe Beach.



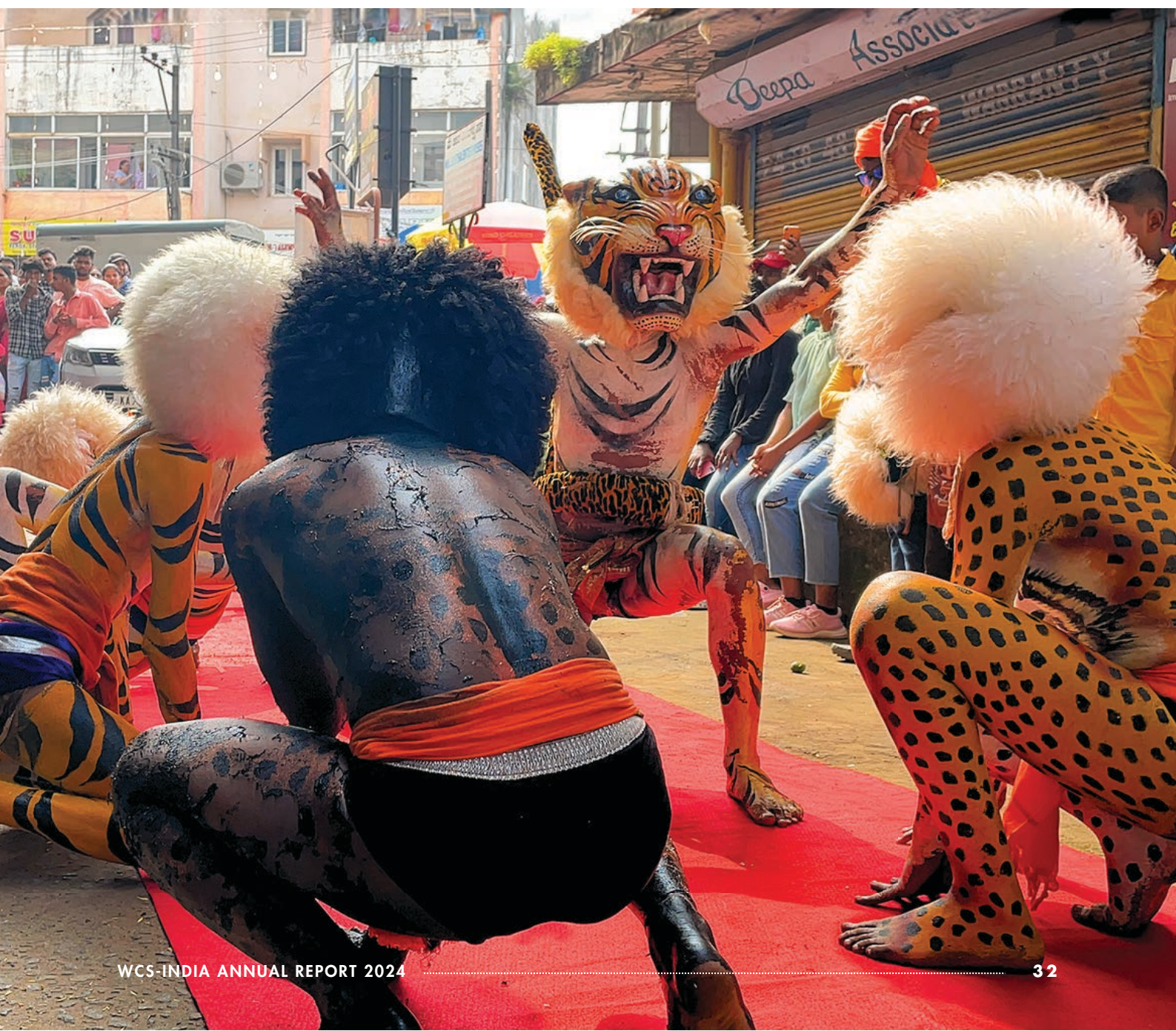
Arundhati Das
Academic Coordinator

CELEBRATING NATURE-CULTURE RELATIONSHIPS

OBJECTIVE

Our vision for Celebrating Nature-Culture Relationships is to steer the narrative of human-wildlife interactions from completely negative towards a more nuanced and positive outlook. We aim to recognise and highlight the rich and diverse relationships between people and nature that exist all around us.

Below: A still from the *Pilivesha* or tiger dance celebrations in Mangaluru, Karnataka | Manish Machaiah/WCS-India



BACKGROUND

India is a unique melting pot of culture, wildlife, history, and traditions. The cultural relationships between people and wildlife are ancient and reflected in our folklore, art forms, beliefs, and rituals. History, culture, economics, politics, and laws all impact wildlife conservation, especially in the context of our country, where people and wildlife share spaces.

Different societal cultures value nature in different ways and thus, have different connections with their natural environment. These unique and complex relationships still exist in India today and we aim to document, celebrate, and share them with the public via exhibits.

HIGHLIGHTS

Nature-Culture Fellowship

- This six-month-long fellowship aims to inspire students to document and study nature-culture relationships in and around Karnataka. The inaugural batch of four fellows completed their fellowship in 2023, documenting topics like human-gaur relationships in Kotagiri, human-whale interactions in Karwar, human-crocodile interactions in Goa, and Aralikatte in Bengaluru. Their comprehensive reports offered unique perspectives, shedding light on the nuances of these stories.

Below: Setting up of a crocodile model as part of the *maange thapnee* ritual, highlighting human-crocodile relationships | Manish Machaiah/WCS-India



- Three fellows from the second batch concluded their fellowship in March 2024, exploring topics like Pilivesha traditions in Mangaluru and Udupi, human-bat interactions in Tamil Nadu, and the practice and prevalence of monkey shrines in and around Bengaluru city, contributing further to our understanding of the intricate interplay between humans and culture.

Below: Mr. Krishna Byre Gowda, MLA Bytarayanapura, Bengaluru, interacting with the exhibition on Celebrating Nature-Culture Relationships | Manish Machaiah/WCS-India



TEAM

Abeer Gupta, Akanksha Pandey, Dolsy David, Iravatee Majgaonkar, Kangkana Pal, Machaiah P C, Navya R, Nivedita Krishnamurthy, Pavithran M M, Rohan Sharma, Rujan Sarkar, Sahamatha, Virat Singh.

ANECDOTES

"Many years ago, when there was famine on the mainland, people used to bring their cattle, camp in the foothills, and leave the cattle to graze inside the forest. Some cattle got lost inside the forest and didn't return, turning into today's gaurs."

From the report on human-gaur interactions in Kotagiri

"We don't eat it; one is not supposed to eat it. Isn't that our God? Our ancestors used to believe that the *devmasa* carries precious treasures like gold and pearls in its belly, which is why we refer to it as *devmasa*."

From the report on human-whale interactions in Karwar

COMMUNICATIONS

OBJECTIVE

Our mission is to effectively convey WCS-India's conservation vision through creative and impactful communication strategies. We aim to explore how visual and written communication and engaging narratives can transform complex science into accessible content for a wide variety of audiences.

By leveraging compelling storytelling and data-driven content, we support the organisation's programmes, create engaging outreach initiatives, bolster our digital presence, streamline internal communications, and facilitate collaborative work with experts in the field and other aligned institutions.

Below: Some of the creative outputs designed by the Communications team | Communications/WCS-India



BACKGROUND

WCS-India's work spans a variety of ecosystems, from the rugged expanse of the hills to the rich biodiversity of the coast. This geographical diversity mirrors the kaleidoscope of stakeholders we engage with, each possessing unique cultural and environmental contexts. Understanding the nuanced needs and perspectives of these groups is central to our mission. Consequently, our communication strategies are meticulously designed to resonate with the specific attributes of each stakeholder group and are adapted over time.

Our strategy embraces versatility, prioritising a broad spectrum of content that goes well beyond traditional formats. Ranging from data visualisation, information design, visual reports, infographics, and audio-visual content to other creative outputs, all crafted to capture attention and effectively communicate our message. This diversity in our work ensures we connect with our audience on various platforms clearly and professionally. While engaging narratives for events such as exhibitions and talks also form a crucial part of our repertoire, they complement our wider array of initiatives, showcasing the depth and adaptability of our approach.

HIGHLIGHTS

- Over the past year, the Communications and Outreach Programme conceptualised and delivered outputs aligned with the organisation's vision. We assisted with programmatic goals by providing the required design and creative support to document workshops and observations and produce outputs for outreach and knowledge dissemination, including informative posters, guides, manuals and more.
- We represented WCS-India at the Student Conference on Conservation Science (SCCS) in Bengaluru from 9th – 12th October 2023, showcasing the work and outputs of the various programmes. There, we also co-launched [BlueMAP-India](#), a collaborative marine awareness output of the Communications and Marine Programmes.

Below: The Communications team at work, from handling booths at conferences to assisting with the visual documentation of studies | Manish Machaiah, Rujan Sarkar/WCS-India



- We spearheaded the partnership with The Real Elephant Collective and Coexistence Consortium for an event titled 'Lantana Elephant: The Great Elephant Migration', coordinating social media posts, campaigns, as well as events across different venues.
- We are also actively involved in a continuing collaboration with the Department of Media Studies at CHRIST (Deemed to be University), Bengaluru and conducted three engaging sessions for around 250 students on science communication.
- Focusing on the need to share science with all, we upgraded our social media strategy, planning and implementing more creative ways to make science accessible including initiatives like Science of the Wild: Research Illustrated, a collaborative venture with Current Conservation to break down research papers into a visual script.

Below: The Communications team encouraging participation in a leopard painting activity during the International Leopard Day event at the Mumbai Zoo | Rujan Sarkar/WCS-India



11

**Collaborative
Projects**



7

**Workshops
on Science
Communication**



258

**Posts on
Digital Media**



50+

**Communications
Outputs**





Above: A snapshot from an interactive session conducted at the Department of Media Studies at CHRIST (Deemed to be University), Yeshwantpur | CHRIST (Deemed to be University)

TEAM

Aditi Rajan, Advaith Jaikumar, Anukriti Shaw, Dipti Humraskar, Gayatri Jawali, Jessica Luis, Machaiah PC, Navya R, Ovee Thorat, Phalguni Ranjan, Radha Pennathur, Rucha Bhav, Rujan Sarkar, Satish G Nagathan.

ANECDOTES

“Coordinating communications for ‘Coexistence: The Great Elephant Migration’ was an amazing experience. It was inspiring to see our community come together to celebrate elephants and our environment. The teamwork of all the organisations involved, along with the excitement of thousands of people, made this event a big success. It was a joy to see people learn more about wildlife and culture through our exhibitions and activities. This event showed how powerful collaboration can be in achieving conservation goals.”



Machaiah PC
Outreach Officer
Communications

RIGHTS AND COMMUNITIES

OBJECTIVE

We aim to strengthen conservation strategies in the landscapes we work in through effective collaboration with local communities and governmental and non-governmental entities. In doing so, we hope to enable community ownership of conservation programmes.

BACKGROUND

The Rights and Communities Programme operates in two distinct yet ecologically significant landscapes - the Western Ghats of Karnataka and Nagaland. In the Western Ghats, our work focuses on the Kudremukh-Sharavathi Valley landscape - one of the largest Protected Area (PA) networks in the Western Ghats of Karnataka, covering an area of about 2,200 km², nearly 1,500 km² of which is rainforest. The landscape supports nearly 40% of the global lion-tailed macaque population, making it an important area for long-term conservation of these endangered primates. It is also an important watershed for major rivers such as the Aghanashini and Bhedti, which are still largely untouched by developmental activities.

Below: A birdwatching session conducted in Shettihally Wildlife Sanctuary for Wildlife Week organised by the Rights and Communities team in association with Shimoga wildlife Division | Rights and Communities/WCS-India



Meanwhile, the Nagaland landscape is a critical conservation region that connects the forests of north-eastern India to those in Myanmar. However, threats such as habitat degradation, hunting, and developmental activities are quickly fragmenting and depleting the forests there. Our focus is on the landscape surrounding Ntangki National Park, the only National Park in Nagaland, where we aim to support Village Councils to revive and strengthen traditional conservation measures and form “conservation collectives”, where several villages can work together to conserve large tracts of contiguous co-owned forest lands.

PROJECTS

Arunachal Palm Project

The Arunachal Palm Project, conceptualised in 2021, seeks to document the biodiversity and natural history of an endangered palm species, Eastern Himalaya sago palm (*Arenga micrantha*). The project is based in the Kameng and Subansiri valleys in Arunachal Pradesh where the Puroik community practices sago palm cultivation. Our team established crucial collaborations with the community to document their oral history, mythology, uses, and language related to the sago palm.

Through a collaborative effort with the National Centre for Biological Sciences (NCBS), through the people’s collective knowledge, we documented around 17 sago palm varieties in the past year. Furthermore, we documented 229 species of birds and 36 species of reptiles and amphibians from the two valleys and created a repository of 157 bird calls. Notably, some of these bird and herpetofauna species were first records for the Upper Subansiri district, and two species of reptiles might be completely new to science.

Below: Mr. Padue Kasuang (guide, mentor, and liaison) measuring leaflets in a grove near Byale village, Arunachal Pradesh | Chintan Sheth/WCS-India



Central Western Ghats

Supported by the Rainforest Trust, our project in the Central Western Ghats focuses on identifying key biodiverse areas within the landscape and elevating their protection status through the notification and expansion of Protected Areas. In the past year, our efforts extended to the conservation of wildlife corridors, particularly those connecting Bhadra Tiger Reserve with Shettihally Wildlife Sanctuary and Kudremukh National Park, ensuring the uninterrupted movement of wildlife across the landscape.

Nagaland Community Conservation and Livelihood

Implemented under the Integrated Tiger Habitat Conservation Programme (ITHCP-II) by the International Union for Conservation of Nature (IUCN) and funded by German Cooperation via the KfW Development Bank, this 15-month project supports six forest fringe communities in reviving traditional conservation measures, designating Community Conservation Areas (CCA), and implementing regulations. In the past year, infrastructure, and livelihood investments such as rainwater harvesting units and produce-marketing sheds benefitted approximately 300 households. Learning tours and sustainable livelihood contests facilitated community engagement while investing in livelihoods. We also employed 22 youth partners from the surrounding villages for the planning and execution of the project goals as part of our grassroots ownership initiative.

Below: Drawing and storytelling competition in Manglamukh, Nagaland | Sourav Datta/WCS-India



TEAM

Bano Haralu, Imnawapang Jamir, Isamgeile Lungalung, James Rabvo, Kumar Naik, Lungsuibo Thiumai, Mane Konyak, Manish Chandi, Ramkuhingbe, Robin Eastment, Sourav Dutta, Veeresh G, Vinayaka S G.

ANECDOTES

“When I took up my assignment with WCS-India in November last year, I saw it as a challenge worth its while, to work on helping find space to include local and indigenous tribal communities in the stories that researchers and practitioners were in the process of unfolding through their research and day to day efforts in conserving nature. Having worked with such communities myself, I was aware of the challenge in such a dimension but was only faintly aware of the adamant engine of progress on such fronts. Recognising the importance of an issue is one thing, working to ensure its importance and legitimacy, is another ball game altogether.

Over months, having conducted a small round of fieldwork in three different locations across the sites where associates work on their projects in mainland India, I see all the more reason to pursue the goals and ideals of the Rights and Communities programme at WCS-India with our various in-house programme, and with partners in the field where communities try and make sense of why a group of people are suddenly interested in their forests, way of life, or in trying to make sense of what for them are probably ubiquitous aspects of day to day life. What remains and will continue to, are the challenges that we will confront to maintain and renew this interest from time to time, by looking at nature and its denizens, from the eyes of those we work with, while we look at our ways of viewing their worlds. The collage will be constantly in motion.”



Manish Chandi
*Programme Head,
Rights and Communities*

A photograph of a sculpture of an elephant made from woven Lantana camara weed, standing in a pond in a forest. The sculpture is highly detailed, showing the texture of the weed and the form of the elephant. It is surrounded by lush green foliage and trees, with the water reflecting the sculpture and the surrounding environment.

COLLABORATIONS

Collaborations are an extremely important part of our work at WCS-India. We firmly believe in sharing our work with others and equipping them with the knowledge to make informed decisions. We collaborate with government departments, local communities, educational institutions, other non-governmental organisations (NGOs), and decision-makers as part of our approach.

In the last year, we forged new collaborations while continuing to nurture the existing ties.

Above: A tusker made from the invasive weed, *Lantana camara* | The Real Elelephant Collective

ASSISTING THE SENDENYU COMMUNITY CONSERVATION AREA (CCA)

The Sendenyu Community Conserved Area (CCA) has been a focal point for wildlife conservation and monitoring efforts in Nagaland. Established by the Sendenyu Community Biodiversity & Wildlife Conservation Committee (SCBWCC) in 2001, the CCA has become a sanctuary for various medium and large terrestrial mammal species. A camera trap survey conducted between December 2022 and February 2023 by our researchers documented 11 mammal species, including the mainland clouded leopard, crab-eating mongoose, ferret badger, stripe-backed weasel, leopard cat, red serow, northern red muntjac, sambar, and Asiatic brush-tailed porcupine. The survey involved 911 trap days and provided critical baseline data to measure future wildlife recovery. We aim to conduct regular surveys (annually or every two years) to track changes in wildlife populations, ensuring the CCA continues to serve as a refuge for endangered species.

This initiative has been supported by the local community through the SCBWCC, which has been pivotal in driving these conservation efforts. Training sessions were conducted to equip the community with skills in wildlife monitoring and organic farming. Awareness programmes have also been conducted to educate the youth about the importance of biodiversity and have shown promising results in community participation and stewardship. These collective efforts highlight the vital role of community involvement in successful conservation initiatives.

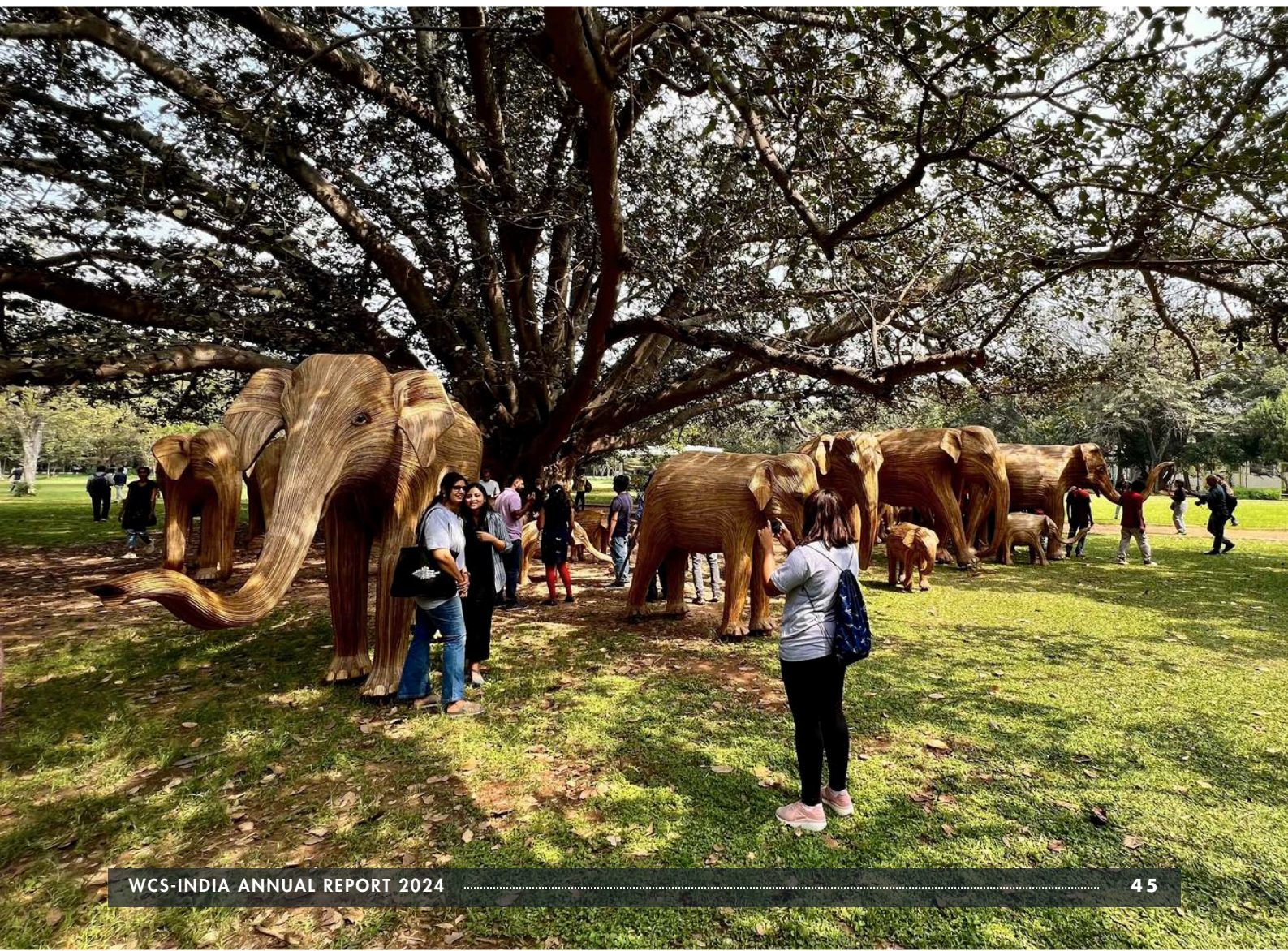
Below: Camera traps being set up with the CCA Chairperson | Ng Bishwanath/WCS-India



COEXISTENCE: THE GREAT ELEPHANT MIGRATION

WCS-India was part of a large-scale collaboration with The Real Elephant Collective, the Coexistence Consortium, and over twenty other organisations for "Coexistence: The Great Elephant Migration", a month-long event in Bengaluru that celebrated elephants with a unique twist. Around a hundred elephants crafted from invasive lantana wood (*Lantana camara*) were set up at various points across the city, accompanied by talks from wildlife experts from across India, photo exhibitions, games, and more, geared at spreading awareness. The elephants were exhibited at Lalbagh Botanical Gardens, metro and railway stations across the city, schools and colleges, lakes, tech parks, and research institutions, inviting discussions from a diverse audience. This event also hosted our photo exhibition on "Celebrating Nature-Culture Relationships" which showcased the deep cultural connections between people and wildlife, as seen in folklore, art, and rituals.

Below: Elephants made out of the invasive weed *Lantana camara* displayed at Lalbagh Botanical Garden, Bengaluru | Rujan Sarkar/WCS-India



COMMUNICATIONS COLLABORATIONS WITH WCS COUNTRY PROGRAMMES

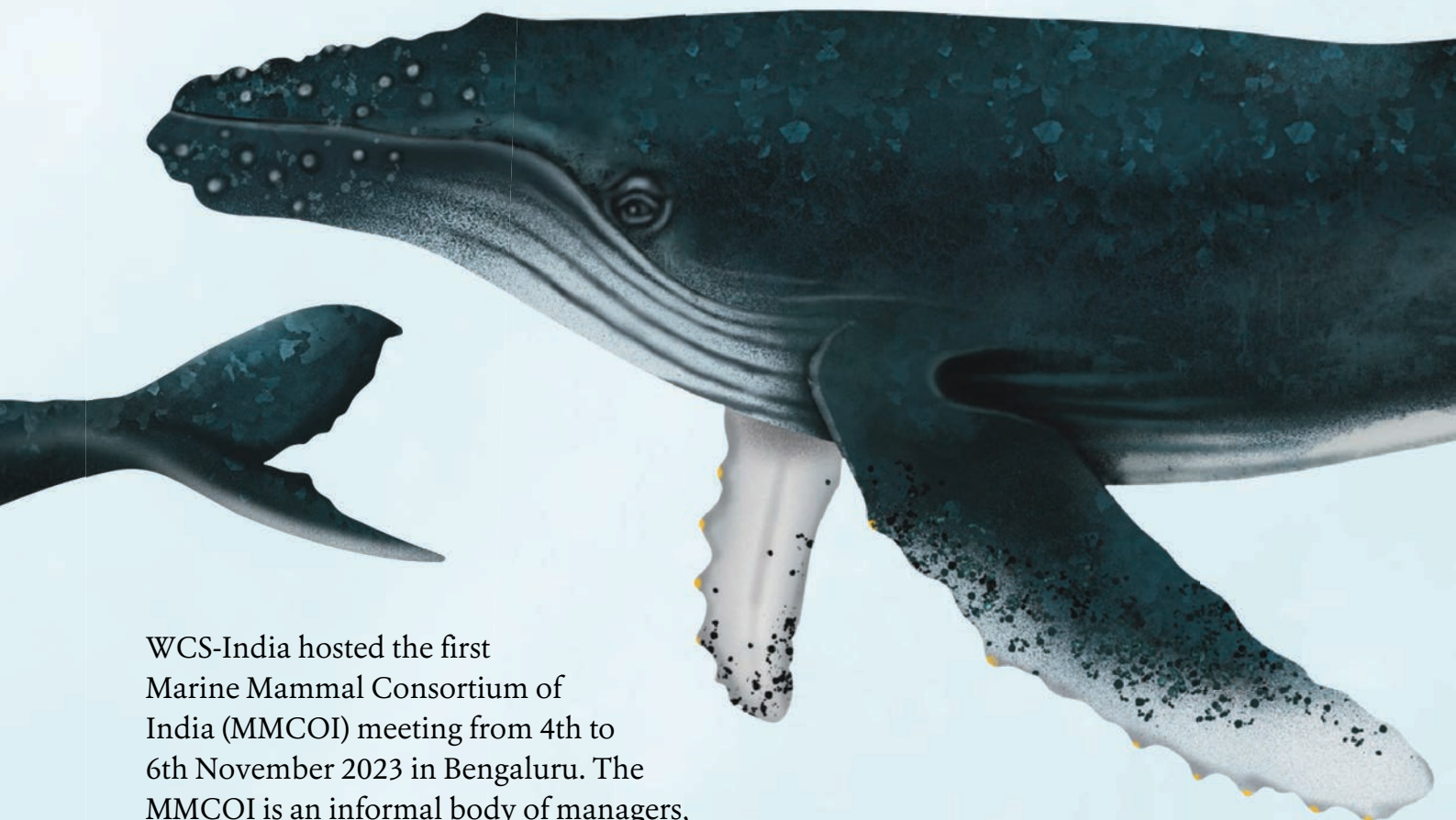
Over the past year, the WCS-India Communications team has had the opportunity to collaborate with several WCS country programmes on a variety of projects. We supported WCS Congo and WCS Madagascar by helping visualise their educational games on livestock and poultry production, respectively. We also contributed towards the Rights and Communities Programme by providing gender-neutral and inclusive illustrations that represent equality and equity. Our project with WCS Cambodia focused on crime scripts addressing the capture and trade of the Cantor's Giant Softshell Turtle in the Mekong River and the Southern River Terrapin in the Sre Ambel River. Additionally, we participated in a regional communications workshop with seven other country programmes, aimed at enhancing conservation communications, developing strategic competencies, and fostering future initiatives.

We are grateful for the chance to support these initiatives, which have been valuable learning experiences for us. The progress made over the past year has highlighted the importance of working collaboratively, which is an approach we hope to continue fostering as a team.

Below: Pages from the crime script designed in collaboration with WCS-Cambodia | Jessica Luis/WCS-India



MARINE MAMMAL CONSORTIUM OF INDIA (MMCOI)



WCS-India hosted the first Marine Mammal Consortium of India (MMCOI) meeting from 4th to 6th November 2023 in Bengaluru. The MMCOI is an informal body of managers, conservationists, researchers, and other stakeholders working towards the conservation of marine mammals and their habitats in India. This multi-stakeholder event saw participation from over 50 attendees representing 28 institutions from India and abroad, including governmental, non-governmental, academic, private, and media organisations. Participants presented institutional and individual project updates on marine mammal research and conservation across the country. The consortium deliberated on ways to collaborate, share information, and structure and sustain activities towards common aims.

This collective has its roots in workshops that were held in 2017 and 2022, and WCS-India is proud to have anchored the group through its inception. The scale of efforts necessitated by the challenges to the continuity of marine mammals and their environments can only materialise via consolidated inputs from a diversity of stakeholders. We are humbled to be able to catalyse such endeavours via the MMCOI.

Above: An illustration of an Arabian Sea humpback whale (*Megaptera novaeangliae*) | Gayatri Jawali/WCS-India

MUSICAL PLAY WITH SEETAI CREATIONS

Seetai Creations is a Mumbai-based media production house with over a decade of experience in crafting innovative and impactful content. The Urban Biodiversity Programme collaborated with them to showcase a very informative, entertaining, yet impactful play by providing them with necessary information and data based on our scientific research. The musical play titled “Sangeet Bibat Aakhyan” (The Song of the Leopard) is a mix of drama and comedy with a perfect blend of information presented using Maharashtra’s folk culture. We were part of the hosting the first public event of this play on World Wildlife Day at the Mumbai Zoo on 3rd March 2024. Furthermore, this play will be performed at different places across Maharashtra to spread awareness amongst locals about leopards, using the perfect combination of entertainment and culture.

Below: A snapshot of the leopard-themed musical play titled “Sangeet Bibat Aakhyan” conducted at the Mumbai Zoo on International Leopard Day | Rujan Sarkar/WCS-India



NATIONAL CENTRE FOR BIOLOGICAL SCIENCES – NATURE CONSERVATION FOUNDATION – WCS- INDIA M.SC. CONSORTIUM

WCS-India has continued to actively participate with our partners in the Consortium for the M.Sc. Wildlife Biology and Conservation Programme at the National Centre for Biological Sciences - Tata Institute of Fundamental Research (NCBS-TIFR). The other consortium member is Nature Conservation Foundation (NCF). WCS-India provides intellectual inputs to the overall vision for the programme and the academic curriculum and contributes to the activities of the Programme Office during various stages of the admissions process. Our scientists are actively involved in teaching courses and modules for the students and guiding some of them on the master's dissertation projects.

ENGAGEMENT WITH CHRIST (DEEMED TO BE UNIVERSITY)

The media plays a pivotal role in shaping public perceptions about human-wildlife interactions and conservation in general. We believe that providing diverse exposure to budding media students on ideas, cultures, and perspectives about wildlife and human-wildlife interactions in shared spaces can foster more compassionate understanding and reflect in more nuanced reporting.

As part of this engagement, we have an ongoing collaboration with the Department of Media Studies at CHRIST (Deemed to be University). We conducted three engaging sessions with the students where we organised talks and hands-on activities on various topics ranging from communicating science through stories, design, and sensitive media reporting to some fascinating work on frogs, leopards, and our in-house website on India's marine life. We also showcased our exhibition on Celebrating Nature-Culture Relationships at their campus where hundreds of students from various departments viewed the exhibits. We are pleased to share that our sessions inspired two students who are currently interning with WCS-India.

Below: Students of CHRIST (Deemed to be University) engaging with an exhibition on Celebrating Nature-Culture Relationships displayed at their main campus | Manish Machaiah/WCS-India

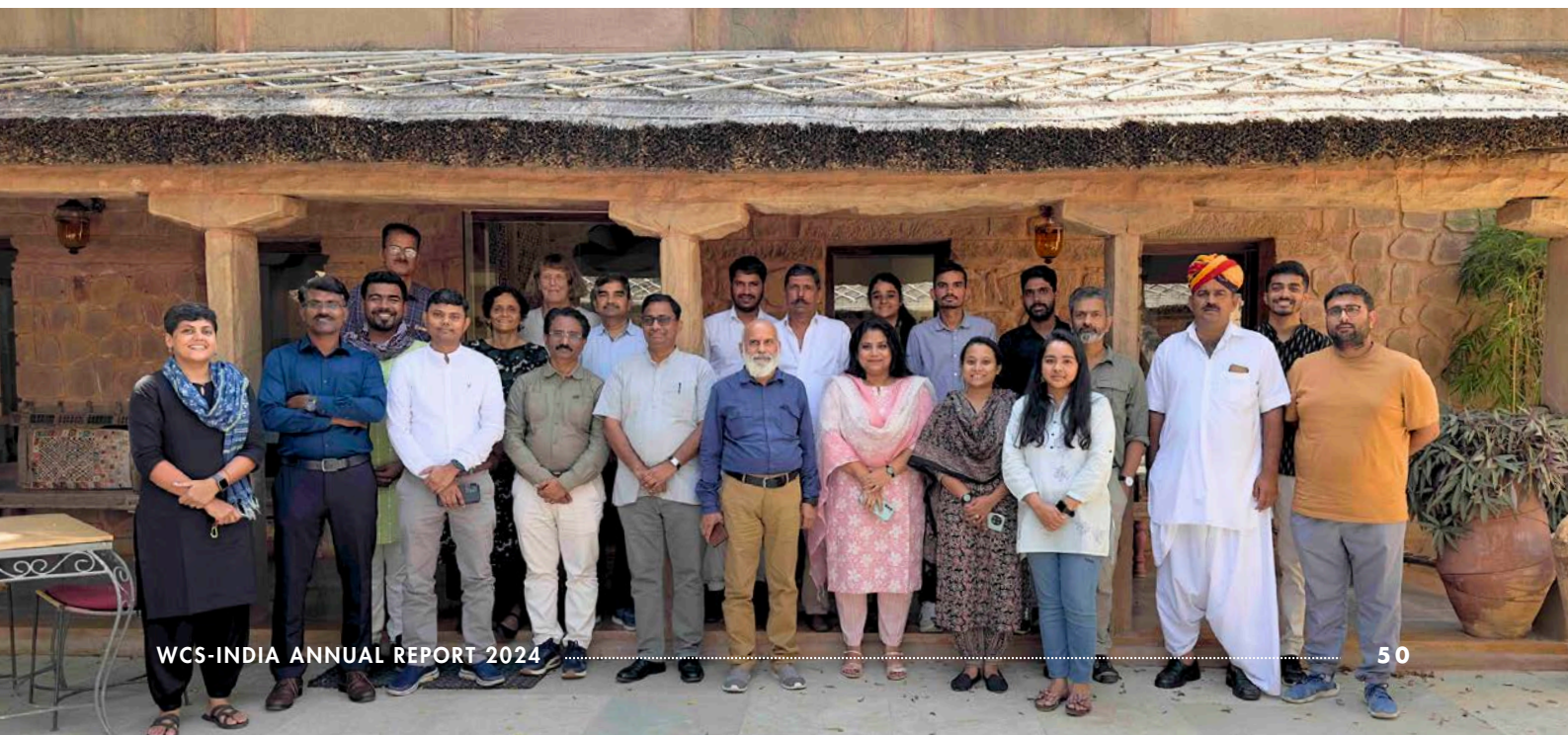


WORKSHOP ON OTHER EFFECTIVE AREA-BASED CONSERVATION MEASURES (OECMS) WITH THE RAJASTHAN STATE BIODIVERSITY BOARD

In collaboration with the Rajasthan State Biodiversity Board, we organised a multi-stakeholder meeting for local community members, non-governmental organisations (NGOs), government officials, environmental experts, and researchers on September 8, 2023, at the Manvar Desert Camp and Resort near Jodhpur. This meeting aimed to discuss wildlife conservation in the Thar desert and deliberate on community-based conservation approaches, recognising the critical need to balance wildlife protection with sustainable livelihoods for local communities.

One of the key topics discussed was the delineation and preservation of *Orans*, sacred groves with an ecological and cultural significance. Participants emphasised the importance of mapping these *Orans* with the help of local traditional knowledge and incorporating them under Other Effective Area-based Conservation Measures (OECMs). The discussions also highlighted the need for species-specific conservation plans, addressing disparities in income generation, and promoting biodiversity-sensitive farming practices, underscoring the need for building community trust, involving local youth in conservation efforts, and developing sustainable eco-tourism models. There was a strong focus on raising awareness and education, integrating traditional ecological knowledge (TEK), and ensuring inclusive and participatory conservation practices. The collaborative effort aimed to create a comprehensive action plan to protect the unique biodiversity of the Thar desert while fostering socio-economic development.

Below: Participants of the multi-stakeholder meeting conducted by the Rajasthan State Biodiversity Board (RJSSB) | Dipti Humraskar/WCS-India



COALITION FOR WILDLIFE CORRIDORS

WCS-India is part of the Coalition for Wildlife Corridors (<http://corridorcoalition.org/>) a collaborative network of people and organisations working to advance connectivity conservation in India. WCS-India has contributed both through technical inputs on profiles of specific corridors as well as reviews of connectivity sections of tiger conservation plans (TCPs) of tiger reserves by WCS-India scientists, alongside our Communications team, made extensive contributions to the coalition's communications working group. We helped establish a unified visual identity for multiple profiles, provided design support, supported their digital media handles, and offered strategic input for the website.

TIGER DIALOGUES WITH WORLD WIDE FUND FOR NATURE-INDIA (WWF-INDIA) AND PANTHERA

Tiger Dialogues is a series of moderated panel discussions on a wide array of topics ranging from the history of tiger hunting and conservation, fragmentation and connectivity, the illegal trade in tiger body parts, understanding tiger biology and behaviour through boots-on-ground fieldwork, tiger conservation and local communities, conflict and coexistence between humans and tigers, to the importance of prey conservation for tiger population recovery. The sessions have been extremely well-attended and positively received, and more sessions are planned in the near future. WCS-India co-hosted the series, along with WWF-India and Panthera, as well as helped develop a comprehensive visual identity, including creating the logo, establishing a cohesive visual language, and designing various session collaterals.

Below: Banner illustrated for a Tiger Dialogues session on 'Fragmentation, Connectivity and the Future of India's Wild Tigers' | Aditi Rajan, Radha Pennathur/WCS-India



CAT STATS ANALYSIS SUPPORT GROUP

Based on multiple requests from country programs for support with analysis of population monitoring and other data on big cats and their prey, scientists from WCS-India, WCS-Russia, WCS-Colombia and WCS' Big Cats Program have started an online statistical analysis support group named Cat Stats. The support group includes WCS staff working on tigers (across Asia), lions (Africa), jaguars (South and Central America) and snow leopards (central Asia). Although the first meeting was only held on 9 April 2024 (i.e. outside the current reporting period) this was preceded by several months of planning, meetings and coordination among the organisers and participants.

COLLABORATION WITH INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH-TIRUPATI (IISER-TIRUPATI)

WCS-India scientists are continuing to collaborate with faculty, students and researchers from IISER-Tirupati, to understand the responses of bird species to landuse and climate change in the high-elevation grasslands and forests of the Western Ghats. Over the last few decades, the highest elevations of the Western Ghats have seen high to extreme landuse change, driven primarily by the spread of woody plantations such as black wattle *Acacia mearnsii*, expansion of agriculture and human settlements, and the spread of invasives in grasslands and shola forests, recolonisation of shola tree species within woody plantations, among others. The research has focused on a range of species, including grassland obligates such as the Nilgiri pipit *Anthus nilghiriensis*, shola obligates such as the Nilgiri sholakili *Sholicola major* and the white-bellied sholakili *Sholicola albiventris*, to generalists such as the Indian white-eye *Zosterops palpebrosus*.

Below: Nilgiri Sholakiki (*Sholicola major*) | Shashank Dalvi



FUNDING AGENCIES

- Arcadia
- Aurigene
- Federal Ministry for Environment, Nature Conservation and Nuclear Safety, Germany (BMUV)
- Gland Fosun Foundation
- Goa Forest Department - State Compensatory Afforestation Fund Management and Planning Authority (CAMPA)
- International Union for the Conservation of Nature (IUCN)
- John Thorbjarnarson Fellowship, WCS
- Jonathan Ayers (Private Donor)
- Mangrove Foundation
- New York Community Trust
- Rainforest Trust
- Reliance Foundation
- Robertson Foundation
- Rohini Nilekani Philanthropies
- Rural India Supporting Trust (RIST)
- The Animal Behavior Society
- Tiffany & Co. Foundation
- UK Government through Illegal Wildlife Trade Challenge Fund
- United States Department of State - Bureau of International Narcotics and Law Enforcement Affairs (INL)
- United States Fish and Wildlife Service (USFWS)
- United States Agency for International Development (USAID) through the USFWS Tortoise and Freshwater Turtle Conservation Fund
- WeWork
- Wildlife Conservation Network
- Wildlife Conservation Society

Below: An illustration representing the lush Nagaland landscape | Aditi Rajan/WCS-India



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- Pande, A., Anand, A., Saini and, S. and Sivakumar, K., (2023). 'Geospatial Tools for Monitoring Vertebrate Populations in Antarctica with a Note on the Ecological Component of the Indian Antarctic Program' In Manish Pandey, Prem C. Pandey, Yogesh Ray, Aman Arora, Shridhar D. Jawak, & Uma K. Shukla (eds.), *Advances in Remote Sensing Technology and the Three Poles*. John Wiley & Sons Ltd, pp.144-154. Online ISBN:9781119787754.
- Sankararaman, V. and Miller, D.A.W. (2024) Life-history traits govern the habitat use of diverse amphibian assemblages in an agroforest landscape matrix. *Animal Conservation*, 27: 86-97.
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- Pacha, A.S., Pande, A., Arya, S., Saini, S., Sivakumar, K. and Mondol, S., (2023). New insights on the phylogeny and genetic status of a highly vagile seabird from East Antarctica. *Polar Science*, 38, p.100972.
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- Ganguly, D., Srivathsa, A. (2024). Ratel *Mellivora capensis* in a human-dominated savanna landscape in Kachchh, Gujarat, India. *Small Carnivore Conservation*, 62.

Below: A desert fox (*Vulpes vulpes pusilla*) curled up for a nap | Kalyan Varma





PUBLICATIONS

- Shepherd, C. R., Shepherd, L., Rathore, D. and Mendiratta, U. (2023). Recent seizures of hornbills trafficked to India. *Hornbill Natural History and Conservation*, Vol. 4: 20–24.
- Sharma, G., and Mendiratta, U. (2023). Tackling Illegal Wildlife Hunting and Trade in India: Problem-Oriented Wildlife Protection Case Studies. Karnataka, India: Wildlife Conservation Society, India, 1-25.
- Srivathsa, A., Ramachandran, V., Saravanan, P., Sureshbabu, A., Ganguly, D., Ramakrishnan, U. (2023) Topcats and underdogs: Intraguild interactions among three apex carnivores across Asia's forestscapes. *Biological Reviews*. doi: 10.1111/brv.12998.
- Nazareth, O., Srivathsa, A., Ramachandran, V. (2023) Trunks and treetops: integrating terrestrial and arboreal camera-trap surveys to document elusive mammal communities in India. *Mammal Research*. doi: 10.1007/s13364-023-00714-1.

Above: A bevy of Asian small-clawed otters (*Aonyx cinereus*) | Kalyan Varma

POPULAR NEWS AND ARTICLES

- Bengal Fox: Vanishing Jewel of the Grassland | *RoundGlass Sustain*
- Biodiversity map reveals conservation priority areas | *Deccan Herald*
- Conservation in the Land of Hunters | *WCS-India*
- Chennai top node in tortoise trafficking network, says study | *The Hindu*
- Delhi forest dept to create SOP to tackle leopards in urban spaces | *Hindustan Times*
- Developing Wildlife Conservation Interventions in India | *Nasdaq*
- Dholes with Dr. Arjun Srivathsa | *All Creatures Podcast*
- Exploring the Coral Reefs of Goa's Grande Island | *RoundGlass Sustain*
- How animals negotiate shared resources in the wild | *Mongabay India*
- Illegal trade puts red sand boas on verge of extinction | *Times of India*
- Imagined Tomorrow | *YouTube*
- In India, prized species have targets on their backs | *Deccan Herald*
- Law of the Jungle: How dholes, leopards and tigers coexist in Asia's forests | *Conservation India*
- Leopard collared in SGNP travelled to Tungareshwar and back | *Hindustan Times*
- Leopards of Sanjay Gandhi National Park most active during nights: Study | *Indian Express*
- Leopard on the loose in uttan? | *Mid-day*
- Leopard population rising but conflict can be managed | *New Indian Express*
- Light on secret life of city leopards | *Hindustan Times*
- Mumbai: Study lifts veil on behavior of leopards in city | *Mid-day*
- Mumbaikar leopards have learnt to co-exist with humans: Report | *Times Of India*
- North 24 Parganas: Kolkata, N 24 Pgns Key Transit Points Of Tortoise, Turtle Smuggling, Says Study | *Times of India*
- Protecting India's Wildlife and Habitats | *RoundGlass Sustain*
- Radio collars for leopards in Mumbai's Sanjay Gandhi National Park | *Hindustan Times*

A juvenile green sea turtle (*Chelonia mydas*) | Joydeep Sarkar



POPULAR NEWS AND ARTICLES

- Rapid increase in leopard movement in Aarey Colony: Forest department | *Hindustan Times*
- Red sand boa sighting down 80% due to wildlife trafficking | *Mint Lounge*
- Reefs Of Tomorrow?: Dissecting The Corals Of Grande Island's Reef | *Sanctuary Nature Foundation*
- Salt Tales: Exploring the hidden costs behind our essential seasoning | *The Economic Times*
- Sleuths on a dog hunt | *Current Conservation*
- The Canid Cooperative | *Sanctuary Cub; Sanctuary Nature Foundation*
- The great gourmands of Kotagiri | *Current Conservation*
- The Illicit Trade in Sand Boas: A Threat to India's Unique Snakes | *Outlook Traveller*
- Tracing turtle trafficking routes in India | *Deccan Herald*
- Turtle haze | *Bangalore Mirror*
- World Dhole Day 2023: India, Nepal, Bhutan and Thailand doing well on conserving enigmatic canid, says expert | *Down To Earth*
- 172 incidents of seizures of red sand boa recorded from 2016 to 2021: WCS-India report | *The Hindu*

An illustration of a mottled wood-owl (*Strix ocellata*)
Jessica Luis/WCS-India



REPORTS

- Countering illegal wildlife hunting and trade: a guide for wildlife managers (Part 1)
- Exploring the decision-making process in wildlife crime judgements: a perspective from Northeast region
- Exploring the decision-making process in wildlife crime judgements: a perspective from Tiger Reserves in Madhya Pradesh
- Guide on cyber wildlife crimes & collection of electronic evidence
- Human-Gaur Relationships in Kotagiri
- Human-Whale Interactions in Karwar
- Human-Crocodile Interactions in Goa
- Illegal trade of red sand boa in India: 2016 – 2021
- Kevdi Bird Festival Report
- Outcomes of the Multi-stakeholder Meeting to Discuss Wildlife Conservation in the Thar: A Community-Based Conservation Approach
- Solving illegal wildlife hunting and trade in India: Problem Oriented Wildlife Protection case studies

A male Indian elephant (*Elephas maximus indicus*) | Kalyan Varma

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 2024 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, 2024 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, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations which could impact its financial position in note 18 in the financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. No amounts were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management of the Company has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other source or kind of funds) by the Company to or in any other persons or entities including foreign entities ('Intermediaries'), with the



understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management of the Company has represented that to the best of its knowledge and belief, no funds have been received by the company from any persons or entities including foreign entities ('Funding Parties'), with the understanding whether recorded in writing or otherwise, that the company shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding party ('Ultimate Beneficiaries') or provide any guarantee, or security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us on the Company, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), contain any material misstatement.

v. The company has not declared or paid any dividend during the year under Audit.

vi. Based on our examination which included test checks, the Company has used an accounting software for maintaining its revenue records and transactions for the year ended March 31, 2024, which had a feature of recording audit trail facility.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

Place: Bangalore
Date: 20-09-2024

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



Rani N.R
Partner
Membership No.: 214318
UDIN: 24214318BKBFVL2588

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, 2024 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, 2024, 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:20-09-2024

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



Rani N.R
(Partner)
Membership No. 214318
UDIN: 24214318BKBFVL2588

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 2024 (In Rs. Hundreds)			
Particulars	Note No	As at 31.03.2024	As at 31.03.2023
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2		
(b) Reserves and Surplus	3	2,86,125	2,70,614
(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	1,11,923	78,388
(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	69,787	2,31,601
(d) Short-term provisions	6	29,907	23,131
Total		4,97,741	6,03,733
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	7(A)	1,24,486	1,38,492
(ii) Intangible assets	7(B)	10,067	14,470
(iii) Capital work-in-progress			
(iv) Intangible assets under development			3,611
(b) Non-current investments	8	1,11,923	78,388
(c) Deferred tax assets (net)			
(d) Long term loans and advances			
(e) Other non-current assets	9	21,890	22,865
(2) Current assets			
(a) Current investments	10	20,880	23,131
(b) Inventories			
(c) Trade receivables			
(d) Cash and cash equivalents	11	1,93,391	3,03,675
(e) Short-term loans and advances	12	5,327	8,450
(f) Other current assets	13	9,778	10,653
Total		4,97,741	6,03,734
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	
 Anant Pande Director DIN: 10118695	 Sajjay Sondhi Director DIN: 01718134	 Rani N.R Partner Membership No: 214318 UDIN : 24214318BK8FVL2588	
Date: 20/09/2024 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 2024 (In Rs. Hundreds)				
	Particulars	Note No	For the year ended 31.03.2024	For the year ended 31.03.2023
I.	REVENUE FROM OPERATIONS:			
(a)	Revenue Grant recognised		15,86,909	16,96,719
(b)	Capital Grant recognised to the extent of Depreciation		79,498	72,120
(c)	Donations		28,779	43,544
(d)	Interest		10,487	10,812
(e)	Other Income		5,299	2,766
	Total Income		17,10,973	18,25,960
II.	EXPENSES :			
(a)	Cost of operations	14	6,66,466	7,89,302
(b)	Employee benefit expenses	15	9,21,283	9,09,049
(c)	Depreciation & Amortization	7	79,498	72,120
(d)	Other expenses	16	6,195	7,113
	Total Expenses		16,73,442	17,77,584
III.	Surplus/(Deficit) before exceptional and extraordinary items and tax (I - II)		37,531	48,376
IV.	Exceptional Items			
V.	Surplus /(Deficit) before extraordinary items and tax (III - IV)		37,531	48,376
VI.	Extraordinary Items			
VII.	Surplus /(Deficit) before tax (V- VI)		37,531	48,376
VIII.	Tax expense:			
(1)	Current tax			
IX.	Surplus/(Deficit) from the period from continuing operations (VII - VIII)		37,531	48,376
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)		37,531	48,376
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	
 Anant Pande Director DIN: 10118695			 Rani N.R Partner Membership No: 214318 UDIN : 24214318BKBFL2588	
 Sanjay Sandhi Director DIN: 01718134				
Date: 20/09/2024 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 2024

Particulars	(In Rs. Hundreds)	(In Rs. Hundreds)
Opening Balance		
Cash In Hand		
Bank Balance :		
In Current & Savings account	38,189	
In Fixed Deposit account	2,65,486	3,03,675
Add: Receipts		
Grant Received	14,90,840	
Donations Received	28,779	
Interest received	9,704	
Sales of Fixed Assets	18,714	
Other Income	1,049	15,49,086
Total		18,52,762
Payments		
Program Expenses		
Project consumables & Field expenses	1,90,122	
Printing of Training materials	19,028	
Materials and Supplies	2,035	
Rent / Lease - Field	27,119	
Professional fees	1,44,991	
Salaries & Allowances	7,79,021	
Travelling & Conveyance	1,31,639	
Office Supplies	4,041	
Repairs and Maintenance	14,224	
Books and Periodicals	2,019	
Rates & Taxes	1,913	
Other Expenses	13,329	
Fixed Asset	73,950	14,03,431
Administration Expenses		
Professional fees	36,379	
Salaries & Allowances	1,40,660	
Travelling & Conveyance	3,332	
Postage, Courier & Freight	69	
Printing	1,392	
Insurance & Utilities	5,414	
Rent Office	29,739	
Office Supplies	4,336	
Communication expenses	2,868	
Audit fees	6,175	
Repairs and Maintenance	5,162	
Books and Periodicals	6,595	
Rates & Taxes	3,291	
Other charges	5,521	
Bank charges	660	2,51,594
Net movement in Current Assets & Liabilities		4,346
Closing Balance		
Cash In Hand		
Bank Balance :		
In Current & Savings account	1,93,391	
In Fixed Deposit account		1,93,391
Total		18,52,762

For and on behalf of the Board of Directors



Sanjay Sondhi
Director
DIN: 10118695

Sanjay Sondhi
Director
DIN: 01718134

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 : 24214318BKBFLV2588



Date: 20/09/2024
Place: Bangalore

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 2024

(In Rs. Hundred)		
Particulars	As on 31.3.2024	As on 31.3.2023
Cash flows from operating activities		
Surplus before taxation	37,531	48,376
Adjustments for:		
Depreciation	79,498	72,120
Operating Profit / (Loss) before working capital changes	1,17,029	1,20,496
Working capital changes:		
(Increase) / Decrease in non current assets	975	88
(Increase) / Decrease in advances	3,123	256
(Increase) / Decrease in other current assets	875	(1,179)
Increase / (Decrease) in other current liabilities	(1,21,503)	(46,393)
Cash generated from operations	499	73,267
Income taxes paid		-
Net cash from operating activities (A)	499	73,267
Cash flows from investing activities		
(Additions)/Deletions made to Investments	(31,285)	(27,577)
(Additions)/Deletions made to Fixed assets	(56,839)	(92,382)
(Additions)/Deletions made to Intangible Assets	(637)	(3,611)
Net cash used in investing activities (B)	(88,761)	(1,23,570)
Cash flows from financing activities		
Increase/(Decrease) in Capital Reserve	(22,021)	23,872
Increase/(Decrease) in General Reserve (other than surplus)		-
Net cash used in financing activities (C)	(22,021)	23,872
Net Increase in cash and cash equivalents (A+B+C)	(1,10,283)	(26,430)
Cash and cash equivalents at beginning of period	3,03,675	3,30,105
Cash and cash equivalents at end of period	1,93,391	3,03,675
For and on behalf of the Board of Directors  Anant Pande Director DIN: 10118695  Sanjay Sondhi Director DIN: 01718134 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 : 24214318BKBFL2588 Date: 20/09/2024 Place: Bangalore		

NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2024

2 Share Capital

	The Company was incorporated in 2011 as a private company limited by guarantee under section 25 of the Companies Act, 1956 (corresponding with section 8 of the Companies Act, 2013). As the company is limited by guarantee and not share capital, information relating to share capital is not included as part of the financial statements and notes forming part of the statements.
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3	Reserves and Surplus	As at 31.03.2024	As at 31.03.2023
a	Capital Reserve:		
	Opening balance	1,56,572	1,32,701
	Add: Received during the year	73,950	95,993
	Add/ (Less): Transfer during the year	(16,473)	1
	Less: Depreciation recognised as income	79,498	72,120
	Sub Total (a)	1,34,552	1,56,572
b	General Reserve		
	Opening balance	1,14,043	65,665
	Add/ (Less): Surplus/(Deficit) for the year	37,531	48,376
	Add/ (Less): Transfer during the year	-	-
	Sub Total (b)	1,51,574	1,14,041
	Total (a)+(b)	2,86,125	2,70,613

4	Long Term Provisions	As at 31.03.2024	As at 31.03.2023
a	Provision for Gratuity	1,11,923	78,388
	(Deposited in LIC Gratuity Fund shown under Non current Investments)		
	Total	1,11,923	78,388

5	Other Current Liabilities	As at 31.03.2024	As at 31.03.2023
a	Project Grant:		
	Opening balance	1,83,872	2,44,747
	Add: Received during the year	14,90,840	17,50,509
	Add: Amount received on account of sale of Asset	19,646	-
	Less: Capital grant transferred to Capital reserve (Assets)	73,950	95,993
	Less: Utilised - Revenue expenses recognised as income	15,86,909	16,96,719
	Less: Project expenses incurred in advance	(5,423)	8,248
	Less: Project Fund refunded to the Donor	-	10,424
	Sub Total (a)	38,921	1,83,872
b	Others	As at 31.03.2024	As at 31.03.2023
	Statutory liabilities	12,013	14,975
	Staff Welfare Payable	7,661	8,403
	Expenses payable	11,192	24,352
	Sub Total (b)	30,866	47,729
	Total	69,787	2,31,602



6	Short Term Provisions	As at 31.03.2024	As at 31.03.2023
a	Provision for Gratuity	20,880	23,131
b	Provision for Gratuity (Others)	9,027	
	Total	29,907	23,131

8	Non Current Investments	As at 31.03.2024	As at 31.03.2023
a	LIC Gratuity Fund	1,11,923	78,388
	Total	1,11,923	78,388

9	Other non current assets	As at 31.03.2024	As at 31.03.2023
a	Deposits	21,890	22,865
	Total	21,890	22,865

10	Current Investments	As at 31.03.2024	As at 31.03.2023
a	LIC Gratuity Fund	20,880	23,131
	Total	20,880	23,131

11	Cash and Cash equivalents	As at 31.03.2024	As at 31.03.2023
a	Cash at bank:		
	In Fixed deposit account	-	2,65,486
	In Current & Savings Account		
	State Bank of India	1,10,841	35,689
	HDFC Bank	-	2,500
	Axis Bank	82,550	
	Sub Total (a)	1,93,391	3,03,675
b	Cash on hand	-	-
	Sub Total (b)	-	-
	Total (a)+(b)	1,93,391	3,03,675

12	Short term loans and advances	As at 31.03.2024	As at 31.03.2023
a	Advance for expenses	5,327	8,450
	Total	5,327	8,450



13	Other Current Assets	As at 31.03.2024	As at 31.03.2023
a	Tax Deducted at source receivable	3,944	2,733
b	Interest accrued on fixed deposit	-	1,073
c	Prepaid Expenses	5,705	6,718
d	Tax collected at source receivable	129	129
	Total	9,778	10,653

14	Cost of operations	As at 31.03.2024	As at 31.03.2023
a	Project consumables & Field expenses	1,97,111	1,78,833
b	Repairs & Maintenance	16,741	22,451
c	Travelling and Conveyance	1,40,236	2,34,612
d	Postage, courier & freight charges	1,627	2,899
e	Printing	19,539	19,390
f	Books and Periodicals	2,019	5,565
g	Rent / Lease - Field	51,807	53,992
h	Professional charges	1,61,514	2,32,933
i	Insurance and Utilities	24,153	26,084
j	Bank charges		
k	Communication expenses	5,237	2,157
l	Office expenses	40,677	8,916
m	Rates & Taxes	5,806	1,471
	Total	6,66,466	7,89,302

15	Employee benefit expenses	As at 31.03.2024	As at 31.03.2023
a	Salaries & Allowances	8,68,607	8,78,618
b	Gratuity	52,676	30,431
	Total	9,21,283	9,09,049

16	Other expenses	As at 31.03.2024	As at 31.03.2023
a	Bank charges	660	422
b	Audit Fees	5,535	6,691
	Total	6,195	7,113



Note 7. Property, Plant & Equipment and Intangible Asset

(A) Property, Plant & Equipment

(In Rs. Hundreds)

Particulars	Computers	Furniture & Fixtures	Office Equipments	Vehicles	Plant & Machinery (Research Equipments)	Total
Gross Block						
Cost as on 1st April 2023	1,10,091	11,691	20,342	1,17,776	1,17,747	3,77,647
Additions	16,273	405	5,794	15,230	35,611	73,313
Disposals / adjustments	-	-	1,010	37,455	-	38,466
Cost as on 31st March 2024	1,26,364	12,096	25,126	95,551	1,53,358	4,12,495
Depreciation						
As on 1st April 2023	64,666	6,771	10,343	79,070	78,305	2,39,154
for the year	31,272	1,327	5,019	8,495	24,734	70,847
Disposals / adjustments	-	-	822	21,170	-	21,993
At 31st March 2024	95,938	8,098	14,540	66,395	1,03,039	2,88,009
Net Block						
At 31st March 2024	30,426	3,998	10,585	29,156	50,319	1,24,486
At 31st March 2023	45,426	4,920	9,998	38,706	39,442	1,38,494

(B) Intangible Assets

(In Rs. Hundreds)

Particulars	Software	Website	Total
Gross Block			
Cost as on 1st April 2023	21,705	-	21,705
Transferred from Assets under Development	-	3,611	3,611
Additions	-	637	637
Disposals / adjustments	-	-	-
Cost as on 31st March 2024	21,705	4,248	25,953
Amortisation			
As on 1st April 2023	7,235	-	7,235
for the year	7,235	1,416	8,651
Transfer to Intangible Asset	-	-	-
At 31st March 2024	14,470	1,416	15,886
Net Block			
At 31st March 2024	7,235	2,832	10,067
At 31st March 2023	14,470	-	14,470



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 2024 (In Rs. Hundreds)			
Particulars	Note No.	As at 31.03.2024	As at 31.03.2023
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2		
(b) Reserves and Surplus	3	1,94,147	2,20,835
(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	1,11,923	78,388
(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	51,969	1,70,082
(d) Short-term provisions	6	29,907	23,131
Total		3,87,945	4,92,437
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	7(A)	81,227	1,19,598
(ii) Intangible assets	7(B)	10,067	14,470
(iii) Capital work-in-progress			3,611
(iv) Intangible assets under development			
(b) Non-current investments	8	1,11,923	78,388
(c) Deferred tax assets (net)			
(d) Long term loans and advances			
(e) Other non-current assets	9	21,690	22,665
(2) Current assets			
(a) Current investments	10	20,880	23,131
(b) Inventories			
(c) Trade receivables			
(d) Cash and cash equivalents	11	1,31,478	2,13,302
(e) Short-term loans and advances	12	3,130	8,098
(f) Other current assets	13	7,550	9,174
Total		3,87,945	4,92,437
Significant Accounting Policies	1		
For and on behalf of the Board of Directors			
 Anant Pande Director DIN: 10118695	 Sanjay Sondhi Director DIN: 01718134	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 : 24214318BKB FVM1857	
Date: 20/09/2024			
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 2024				
(In Rs. Hundreds)				
	Particulars	Note No	As at 31.03.2024	As at 31.03.2023
I.	REVENUE FROM OPERATIONS:			
	(a) Revenue Grant recognised		14,02,671	15,40,960
	(b) Capital Grant recognised to the extent of Depreciation & Amortization		63,236	60,474
	(c) Donations		12,117	23,697
	(d) Interest		6,034	8,107
	(e) Other Income		4,250	2,350
	Total Income		14,88,308	16,35,588
II	EXPENSES :			
	(a) Cost of Operations	14	5,41,054	6,87,303
	(b) Employee Benefit Expenses	15	8,58,161	8,55,558
	(c) Depreciation & Amortization	7	63,236	60,474
	(d) Other expenses	16	6,163	5,262
	Total Expenses		14,68,614	16,08,597
III	Surplus/(Deficit)		19,694	26,990

For and on behalf of the Board of Directors


Anant Pande
Director
DIN: 10118695


Sanjay Sondhi
Director
DIN: 01718134

Date: 20/09/2024
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 : 24214318BKBFBVM1857



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

FCRA Receipt and Payment account for the year ended 31st March 2024

Particulars	(In Rs. Hundreds)	(In Rs. Hundreds)
Opening Balance		
Cash In Hand		
Bank Balance :		
In Current & Savings account	3,152	
In Fixed Deposit account	2,10,150	2,13,302
Add: Receipts		
Grant Received	13,09,096	
Donations Received	12,117	
Interest received	5,764	
Sales of Fixed Assets	18,714	
Other Income	-	13,45,692
Total		15,58,994
Payments		
Program Expenses		
Project consumables & Field expenses	1,41,394	
Printing of Training materials	12,874	
Rent / Lease - Field	27,119	
Professional fees	1,14,324	
Salaries & Allowances	7,02,583	
Travelling & Conveyance	1,12,756	
Office Supplies	4,041	
Repairs and Maintenance	14,224	
Books and Periodicals	1,966	
Rates & Taxes	1,913	
Other Expenses	13,329	
Fixed Asset	33,324	11,79,847
Administration Expenses		
Professional fees	36,379	
Salaries & Allowances	1,40,660	
Travelling & Conveyance	3,332	
Postage, Courier & Freight	69	
Printing	1,195	
Insurance & Utilities	4,422	
Rent Office	28,274	
Office Supplies	4,336	
Communication expenses	2,538	
Audit fees	4,803	
Rates & Taxes	3,291	
Repairs and Maintenance	2,527	
Misc. Expenses	6,595	
Other Expense	5,472	
Bank charges	628	2,44,519
Net movement in Current Assets & Liabilities		3,150
Closing Balance		
Cash In Hand		
Bank Balance :		
In Current & Savings account	1,31,478	
In Fixed Deposit account	-	1,31,478
Total		15,58,994

Significant Accounting Policies & Notes to Accounts
This notes referred to above form an integral part of the financial statements

For and on behalf of the Board of Directors


Anant Ram
Director
DIN: 10118695


Sanjay Sondhi
Director
DIN: 01718134

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 : 24214318BKBVFM1857



Date: 20/09/2024
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, 2024

(In Rs. Hundreds)

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 31.03.2024	As at 31.03.2023
a	Capital Reserve:		
	Opening balance	1,37,677	1,12,782
	Add: Additions during the year	33,324	85,370
	Add/(Less): Transfer during the year	(16,473)	1
	Less: Depreciation recognised as income	63,236	60,474
	Sub Total (a)	91,294	1,37,677
b	General Reserve:		
	Opening balance	83,159	56,167
	Add/(Less): Surplus/(Deficit) for the year	19,694	26,990
	Add/(Less): Transfer during the year		-
	Sub Total (b)	1,02,854	83,158
	Total (a)+(b)	1,94,147	2,20,835

4	Long term provisions	As at 31.03.2024	As at 31.03.2023
a	Provision for Gratuity (Deposited in LIC Gratuity Fund shown under Non current Investments)	1,11,923	78,388
	Total	1,11,923	78,388

5	Other current liabilities	As at 31.03.2024	As at 31.03.2023
a	Project Grant:		
	Opening balance	1,35,425	1,79,898
	Add: Received during the year	13,09,096	15,87,489
	Add: Amount received on account of sale of Asset	19,646	-
	Less: Capital grant transferred to Capital reserve (Assets)	33,324	85,370
	Less: Utilised - Revenue expenses recognised as income	14,02,671	15,40,960
	Less: Project expenses incurred in advance	(2,124)	5,632
	Sub Total (a)	30,296	1,35,425
b	Others:		
	Statutory liabilities	11,157	14,406
	Expenses payable	10,517	20,251
	Sub Total (b)	21,673	34,658
	Total (a)+(b)	51,969	1,70,082



6	Short term provisions	As at 31.03.2024	As at 31.03.2023
a	Provision for Gratuity (Deposited in LIC Gratuity Fund shown under Current Investments)	20,880	23,131
b	Provision for Gratuity (Others)	9,027	-
	Total	29,907	23,131

7	Non current investments	As at 31.03.2024	As at 31.03.2023
a	LIC Gratuity Fund	1,11,923	78,388
	Total	1,11,923	78,388

8	Other Non current assets	As at 31.03.2024	As at 31.03.2023
a	Deposits (Unsecured and considered good)	21,690	22,665
	Total	21,690	22,665

9	Current investments	As at 31.03.2024	As at 31.03.2023
a	LIC Gratuity Fund	20,880	23,131
	Total	20,880	23,131

10	Cash and cash equivalents	As at 31.03.2024	As at 31.03.2023
a	Cash at bank:		
	In Fixed deposit account	-	2,10,150
	In Current Account		
	State Bank of India	72,394	479
	State Bank of India	547	174
	Axis Bank	58,536	-
	HDFC Bank	-	2,500
	Sub Total (a)	1,31,478	2,13,302
b	Cash on hand	-	-
	Sub Total (b)	-	-
	Total (a)+(b)	1,31,478	2,13,302

11	Short term loans and advances	As at 31.03.2024	As at 31.03.2023
a	Advance for expenses	3,130	8,098
	Total	3,130	8,098

12	Other current assets	As at 31.03.2024	As at 31.03.2023
a	Tax Deducted at source receivable	2,251	1,675
b	Interest accrued on fixed deposit	-	848
c	Prepaid Insurance	5,170	6,522
d	Tax collected at source receivable	129	129
	Total	7,550	9,174



13	Cost of operations	As at 31.03.2024	As at 31.03.2023
a	Project consumables & Field expenses	1,18,444	1,36,365
b	Repairs and Maintenance	14,489	19,868
c	Travelling, Food and Conveyance	1,36,348	2,20,816
d	Postage, courier & freight charges	1,234	2,836
e	Printing	13,765	17,981
f	Books and Periodicals	1,966	5,476
g	Rent / Lease - Field and office	51,807	53,992
h	Professional charges	1,30,422	1,95,842
i	Community engagement	-	-
j	Bird Divertors	-	-
k	Insurance and Utilities	23,161	25,782
l	Communication expenses	5,237	2,157
m	Office expenses	38,399	5,234
n	Rates & Taxes	5,781	955
	Total	5,41,054	6,87,303

14	Employee Benefit expenses	As at 31.03.2024	As at 31.03.2023
a	Salaries & Allowances	8,05,485	8,25,128
b	Gratuity	52,676	30,431
	Total	8,58,161	8,55,558

15	Other expenses	As at 31.03.2024	As at 31.03.2023
a	Bank charges	628	342
b	Audit fees	5,535	4,921
	Total	6,163	5,262



Note 7. Property, Plant & Equipment and Intangible Assets						(In Rs. Hundreds)
(A) Property, Plant & Equipment						
Particulars	Computers	Furniture and Fixtures	Office equipment	Vehicles	Plant & Machinery (Research Equipments)	Total
Gross Block						
Cost as on 1st April 2023	1,07,547	11,691	19,331	1,15,987	66,533	3,21,089
Additions < 180 Days	6,410	405	1,184	11,666	13,022	32,687
Disposals / adjustments	-	-	1,010	37,455	-	38,466
Cost as on 31st March 2024	1,13,957	12,096	19,505	90,197	79,555	3,15,310
Depreciation						
As on 1st April 2023	63,139	6,771	9,585	78,793	43,203	2,01,491
for the year	28,809	1,327	4,328	7,690	12,431	54,585
Disposals / adjustments	-	-	822	21,170	-	21,993
At 31st March 2024	91,948	8,098	13,090	65,313	55,634	2,34,083
Net Block						
At 31st March 2024	22,009	3,998	6,414	24,884	23,921	81,227
At 31st March 2023	44,407	4,920	9,747	37,194	23,330	1,19,598

(B) Intangible Assets			(In Rs. Hundreds)
Particulars	Software	Website	Total
Gross Block			
Cost as on 1st April 2023	21,705	-	21,705
Transfer to Intangible Asset	-	3,611	3,611
Additions	-	637	637
Disposals / adjustments	-	-	-
Cost as on 31st March 2024	21,705	4,248	25,953
Amortisation			
As on 1st April 2023	7,235	-	7,235
for the year	7,235	1,416	8,651
Transfer to Intangible Asset	-	-	-
At 31st March 2024	14,470	1,416	15,886
Net Block			
At 31st March 2024	7,235	2,832	10,067
At 31st March 2023	14,470	-	14,470



WILDLIFE CONSERVATION SOCIETY - INDIA 551, 7th Main Road Rajiv Gandhi Nagar 2nd Phase Kodigehalli Bangalore 560097 CIN: U74999KA2011NPL058034 (In Rs. Hundreds) <u>NON- FCRA BALANCE SHEET AS AT 31ST MARCH 2024</u>			
Particulars	Note No	As at 31.03.2024	As at 31.03.2023
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2		
(b) Reserves and Surplus	3	91,978	49,778
(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	17,818	61,519
(d) Short-term provisions	6		
Total		1,09,796	1,11,298
II.ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	7(A)	43,258	18,895
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments	8		
(c) Deferred tax assets (net)			
(d) Long term loans and advances			
(e) Other non-current assets	9	200	200
(2) Current assets			
(a) Current investments	10		
(b) Inventories			
(c) Trade receivables			
(d) Cash and cash equivalents	11	61,913	90,373
(e) Short-term loans and advances	12	2,197	352
(f) Other current assets	13	2,228	1,479
Total		1,09,796	1,11,297
Significant Accounting Policies For and on behalf of the Board of Directors		As per our Report of even date For G. Anantha & Co. Chartered Accountants FRN: 00 5160 S	
 Anant Pandey Director DIN: 10118695		 Rani N.R. Partner Membership No: 214318 UDIN : 24214318BKBFL2588	
 Sanjay Sondhi Director DIN: 01718134			
Date: 20/09/2024 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 2024

(In Rs. Hundreds)				
	Particulars	Note No	As at 31.3.2024	As at 31.3.2023
I.	REVENUE FROM OPERATIONS:			
	(a) Revenue Grant recognised		1,84,239	1,55,759
	(b) Capital Grant recognised to the extent of Depreciation		16,262	11,647
	(c) Donations		16,662	19,847
	(d) Interest		4,453	2,705
	(e) Other Income		1,049	416
	Total Income		2,22,665	1,90,372
II.	EXPENSES :			
	(a) Cost of Operations	14	1,25,412	1,01,999
	(b) Employee Benefit Expenses	15	63,122	53,491
	(c) Depreciation	7	16,262	11,647
	(d) Other expenses	16	32	1,851
	Total Expenses		2,04,829	1,68,987
III	Surplus/(Deficit)		17,836	21,385

For and on behalf of the Board of Directors


 Anant Pandey
 Director
 DIN: 10118695


 Sanjay Sondhi
 Director
 DIN: 01718134

Date: 20/09/2024
Place: Bangalore

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


 Rani N.R.
 Partner
 Membership No: 214318
 UDIN : 24214318BKBFVL2588



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

NON- FCRA Receipt and Payment account for the year ended 31st March 2024

Particulars	(In Rs. Hundreds)	(In Rs. Hundreds)
Opening Balance		
Cash In Hand		-
Bank Balance :		
In Current & Savings account	35,037	
In Fixed Deposit account	53,336	90,373
Add: Receipts		
Grant Received	1,81,744	
Donations Received	16,662	
Interest received	3,940	
Other Income	1,049	
Advance Received		2,03,395
Total		2,93,768
Payments		
Program Expenses		
Project consumables & Field expenses	48,728	
Printing of Training materials	6,154	
Materials and Supplies	2,035	
Professional fees	30,666	
Salaries & Allowances	76,438	
Travelling & Conveyance	18,883	
Books and Periodicals	52	
Fixed Assets	40,626	2,23,583
Administration Expenses		
Salaries & Allowances	-	
Postage ,Courier & Freight	-	
Insurance & Utilities	992	
Communication expenses	331	
Office Rent	1,465	
Audit fees	1,373	
Repairs and Maintenance	2,635	
Rates and Taxes	198	
Bank Charges	32	
Other Expenses	50	7,075
Net movement in Current Assets & Liabilities		1,196
Closing Balance		
Cash In Hand		-
Bank Balance :		
In Current & Savings account	61,913	
In Fixed Deposit account	-	61,913
Total		2,93,768

Significant Accounting Policies & Notes to Accounts

This notes referred to above form an integral part of the financial statements

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


Anant Pandey
Director

DIN: 10118695

Date: 20/09/2024

Place: Bangalore


Sanjay Sondhi
Director

DIN: 01718134



Rani N.R
Partner

Membership No: 214318

UDIN : 24214318BKBFL2588



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, 2024

(In Rs. Hundreds)

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 31.03.2024	As at 31.03.2023
a	Capital Reserve:		
	Opening balance	18,894	19,918
	Add: Received during the year	40,626	10,623
	Add/(Less): Transfer during the year	0	
	Less: Depreciation recognised as income	16,262	11,647
	Sub Total (a)	43,258	18,895
b	General Reserve		
	Opening balance	30,884	9,498
	Add/(Less): Surplus/(Deficit) for the year	17,836	21,385
	Add/(Less): Transfer during the year		
	Sub Total (b)	48,720	30,884
	Total (a)+(b)	91,978	49,778

4	Long Term Provisions	As at 31.03.2024	As at 31.03.2023
a	Provision for Gratuity	-	-
	Total	-	-

5	Other Current Liabilities	As at 31.03.2024	As at 31.03.2023
a	Project Grant:		
	Opening balance	48,448	64,849
	Add: Received during the year	1,81,744	1,63,021
	Less: Capital grant transferred to Capital reserve (Assets)	40,626	10,623
	Less: Utilised - Revenue expenses recognised as income	1,84,239	1,55,759
	Less: Project expenses incurred in advance	3,299	2,617
	Less: Project Fund refunded to the Donor		10,424
	Sub Total (a)	8,626	48,448
b	Others	As at 31.03.2024	As at 31.03.2023
	Statutory liabilities	856	569
	Staff Welfare Payable	7,661	8,403
	Expenses payable	675	4,100
	Sub Total (b)	9,192	13,072
	Total	17,818	61,519

6	Short Term Provisions	As at 31.03.2024	As at 31.03.2023
a	Provision for Gratuity	-	-
	Total	-	-



7	Non Current Investments	As at 31.03.2024	As at 31.03.2023
a	LIC Gratuity Fund	-	-
	Total	-	-

8	Other non current assets	As at 31.03.2024	As at 31.03.2023
a	Deposits (Unsecured and considered good)	200	200
	Total	200	200

9	Current Investments	As at 31.03.2024	As at 31.03.2023
a	LIC Gratuity Fund	-	-
	Total	-	-

10	Cash and Cash equivalents	As at 31.03.2024	As at 31.03.2023
a	Cash at bank:		
	In Fixed deposit account	-	55,336
	In Savings Account		
	Axis Bank	24,013	
	State Bank of India	37,899	35,037
	Sub Total (a)	61,913	90,373
b	Cash on hand	-	-
	Sub Total (b)	-	-
	Total (a)+(b)	61,913	90,373



11	Short term loans and advances	As at 31.03.2024	As at 31.03.2023
a	Advance for expenses	2,197	352
	Total	2,197	352

12	Other Current Assets	As at 31.03.2024	As at 31.03.2023
a	Tax Deducted at source receivable	1,693	1,057
b	Interest accrued on fixed deposit	-	225
c	Prepaid Expenses	535	196
	Total	2,228	1,479

13	Cost of operations	As at 31.03.2024	As at 31.03.2023
a	Project consumables & Field expenses	78,666	42,467
b	Repairs & Maintenance	2,252	2,583
c	Travelling and Conveyance	3,888	13,797
d	Postage, courier & freight charges	393	63
e	Printing	5,774	1,409
f	Books & periodicals	52	89
g	Professional charges	31,092	37,092
h	Insurance & Utilities	992	302
i	Office Expenses	2,278	3,682
j	Rates & Taxes	25	516
	Total	1,25,412	1,01,999

14	Employee benefit expenses	As at 31.03.2024	As at 31.03.2023
a	Salaries & Allowances	63,122	53,491
	Total	63,122	53,491

15	Other expenses	As at 31.03.2024	As at 31.03.2023
a	Bank charges	32	81
b	Audit Fees	-	1,770
	Total	32	1,851



Note 7. Property, Plant & Equipment and Intangible Assets					(In Rs. Hundreds)
(A) Property, Plant & Equipment					
Particulars	Computers	Office Equipments	Vehicles	Plant & Machinery (Research Equipments)	Total
Gross Block					
Cost as on 1st April 2023	2,545	1,010	1,790	51,214	56,558
Additions	9,862	4,610	3,564	22,589	40,626
Disposals / adjustments	-	-	0	-	0
Cost as on 31st March 2024	12,407	5,621	5,354	73,803	97,184
Depreciation					
As on 1st April 2023	1,526	758	277	35,102	37,664
for the year	2,463	691	805	12,303	16,262
Disposals / adjustments	-	-	-	-	-
At 31st March 2024	3,990	1,450	1,082	47,405	53,926
Net Block					
At 31st March 2024	8,417	4,171	4,272	26,398	43,258
At 31st March 2023	1,018	252	1,512	16,112	18,895



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(Capital Reserves). 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 the following Tangible assets, 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.

Office Equipments: 5 years
Computers: 3 years
Motor Vehicles: 8 years
Furniture and Fittings : 10 years
Plant & Machinery :

In respect of the following assets, , the Company estimates that the useful life of the asset will as given below, and accordingly, the useful lives estimated by the Company are different from those prescribed in Schedule II of the Companies Act, 2013.

Useful life of Plant & Machinery as estimated by the Management

Cuddeback Cameras	:8 Years
Binocular	: 3 Years
GPS	: 3 Years
GRS Densitometer	: 3 Years
Cameras	: 3 Years
Other Research Equipment	: 5 Years



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.

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
- 2) Website- 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 A 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.



(In Rs. Hundreds)

16 Additional Information

Break up for remuneration to Auditors is as follows:

Particulars	2023-24	2022-23
As Auditors	5,535	6,671

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
Sanjay Sondhi	Director
Nandita Hazarika	Director
Jayashree Ratnam	Director
P.M.Muthanna	Director (Date of Resignation : 15/04/2023)
Anant Pande	Director (Date of Joining : 15/04/2023)
Anish Pramod Andheria	Director (Date of Joining : 15/08/2023)

Directors Remuneration	2023-24	2022-23
Sanjay Sondhi	-	-
Nandita Hazarika	-	-
Jayashree Ratnam	-	-
P.M.Muthanna	-	24,536
Anant Pande	17,661	-
Anish Pramod Andheria	-	-

Earnings in foreign currency:

	2023-24	2022-23
Grant	13,09,096	15,87,489
Donation	12,601	23,697

Figures reported are the amounts actually received from foreign currency.

Expenses in foreign currency:

	2023-24	2022-23
Fees For Technical Services	-	8,521

17 Additional Regulatory Information

i) Intangible assets under development ageing.

Intangible assets under development	Amount in CWIP for a period of				Total
	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	
Website	-	-	-	-	-
At 31st March 2024	-	-	-	-	-
At 31st March 2023	36	-	-	-	-

ii) Ratios

Ratio	Unit	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance
Current Ratio	Times	Current Assets	Current Liabilities	2.30	1.36	-0.69%	Decrease in Current Assets and Current Liability
Debt-Equity Ratio	Times	Total Debt	Shareholder's Equity	NA	NA	NA	
Debt Service Coverage Ratio	Times	Earnings available for debt service	Debt Service	NA	NA	NA	
Return on Equity Ratio	%	Net Profits after taxes - Preference Dividend	Average Shareholder's Equity	NA	NA	NA	
Inventory turnover ratio	%	Cost of goods sold or sales	Average Inventory	NA	NA	NA	
Trade Receivables turnover ratio	Times	Net Credit Sales	Average Accounts Receivable	NA	NA	NA	
Trade payables turnover ratio	Times	Net Credit Purchases	Average Account Payables	NA	NA	NA	
Net capital turnover ratio	Times	Net Sales	Average Working Capital	NA	NA	NA	
Net profit ratio	Times	Net Profit	Net Sales	NA	NA	NA	
Return on Capital employed	%	Earnings before interest and taxes	Capital Employed	NA	NA	NA	
Return on investment	%	Return(PAT)	Net-worth	NA	NA	NA	

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

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

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

20 The company's accounting software has audit trail functionality (edit log). This feature remained operational throughout the year capturing a chronological record of all relevant transactions processed within the software.

21 The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

22 The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies (RoC) beyond the statutory period.

23 The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

24 The company does not have any transactions or relationship with struck off companies.

25 The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.



- 26 The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- 27 The company does not have any immovable property.
- 28 The Company has not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other
- 29 There is no Revaluation of Property, Plant & Equipments done during the year.
- 30 The Company is not a wilful defaulter within any Bank or financial institution or government or any government authorities.
- 31 The company do not have any borrowing and no current assets is also secured against any borrowings.
- 32 The company does not have any other entity associated with itself hence, do not have any disclosure to be done on layers of companies.
- 33 Previous year figures have been regrouped wherever necessary.

For and on behalf of the Board of Directors,



Director
DIN: 011135

Sanjay Sondhi
Director
DIN: 01718134

Date:
Place: Bangalore

As per our Report of even date
For G. Anantha & Co.
Chartered Accountants
Firm No: 51603
Partner
Membership No: 214318
UDIN: 124214318848FVL2588



551, 7th Main, Road Rajiv Gandhi Nagar, 2nd Phase, Bengaluru - 560097
Karnataka, India | info@wcsindia.org | india.wcs.org

