ANNUAL REPORT 2024-25

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

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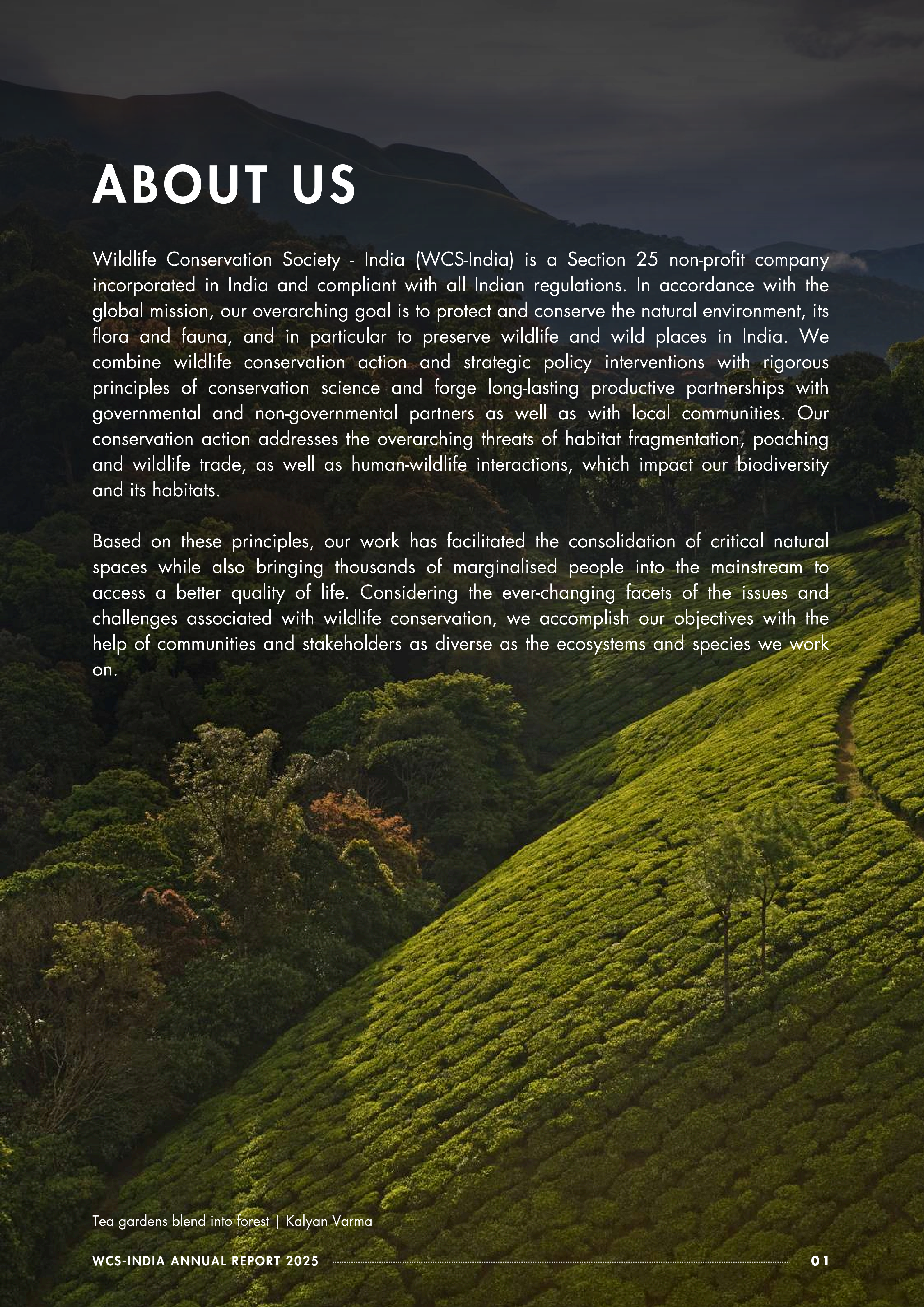
ABOUT US

Wildlife Conservation Society - India (WCS-India) is a Section 25 non-profit company incorporated in India and compliant with all Indian regulations. In accordance with the global mission, our overarching goal is to protect and conserve the natural environment, its flora and fauna, and in particular to preserve wildlife and wild places in India. We combine wildlife conservation action and strategic policy interventions with rigorous principles of conservation science and forge long-lasting productive partnerships with governmental and non-governmental partners as well as with local communities. Our conservation action addresses the overarching threats of habitat fragmentation, poaching and wildlife trade, as well as human-wildlife interactions, which impact our biodiversity and its habitats.

Based on these principles, our work has facilitated the consolidation of critical natural spaces while also bringing thousands of marginalised people into the mainstream to access a better quality of life. Considering the ever-changing facets of the issues and challenges associated with wildlife conservation, we accomplish our objectives with the help of communities and stakeholders as diverse as the ecosystems and species we work on.

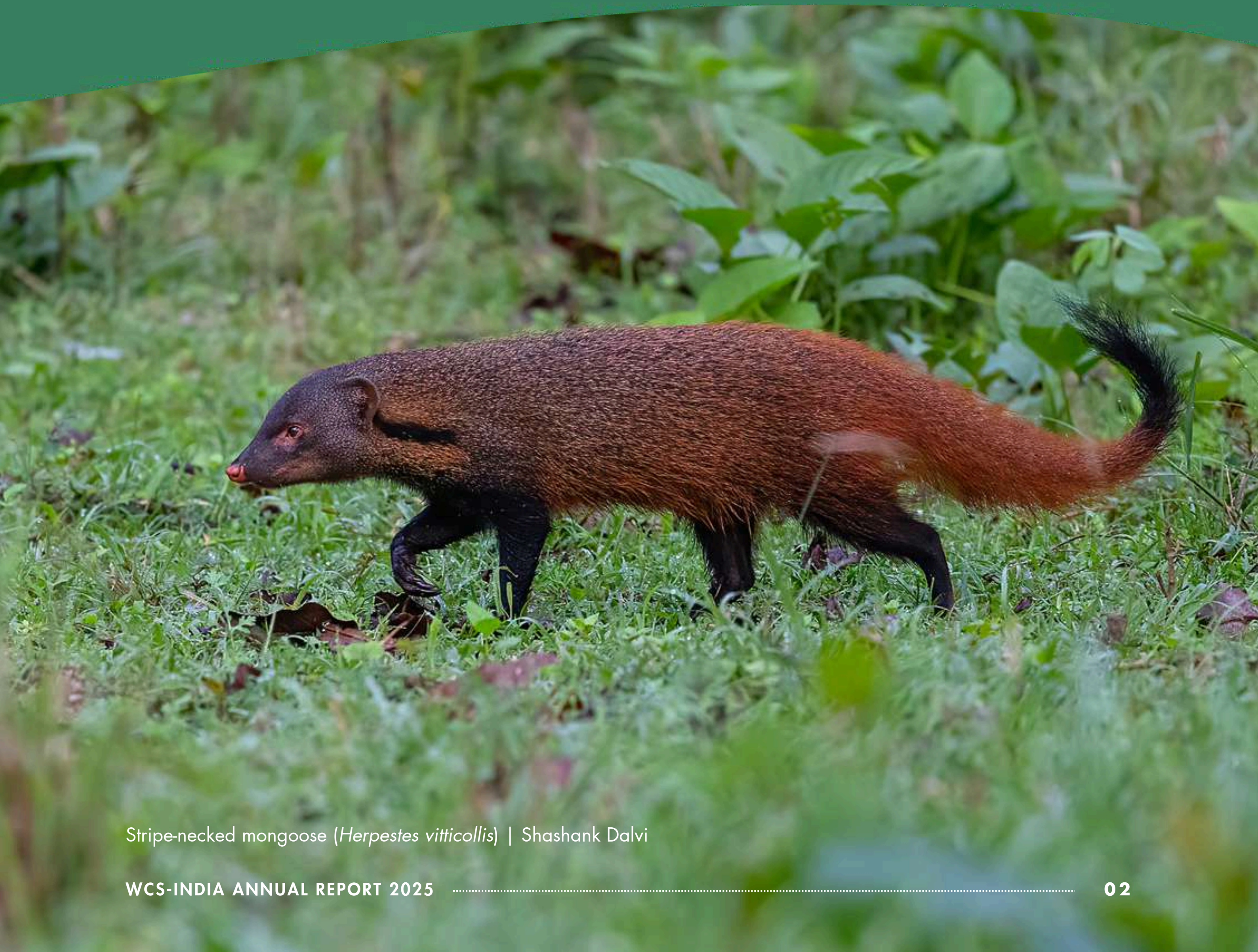


Tea gardens blend into forest | Kalyan Varma

Our Vision: WCS-India envisions a world where all life, on land and water, and people thrive together.

Our Mission: WCS-India's mission is to retain, recover and restore wildlife and ecosystems. We shall achieve this through inclusive, evidence-based action, sustained engagement and creative communication to continue to inspire people.

Our Values: We embrace a set of fundamental core values - Empathy, Respect, Accountability & Transparency, Innovation, Diversity & Inclusion, Collaboration, and Integrity. Our core values help strengthen our success and reputation, and inform the way we conduct ourselves in our work.



Stripe-necked mongoose (*Herpestes vitticollis*) | Shashank Dalvi

PROGRAMMES

Gaur *(Bos gaurus)* | Shashank Dalvi

ACADEMIA

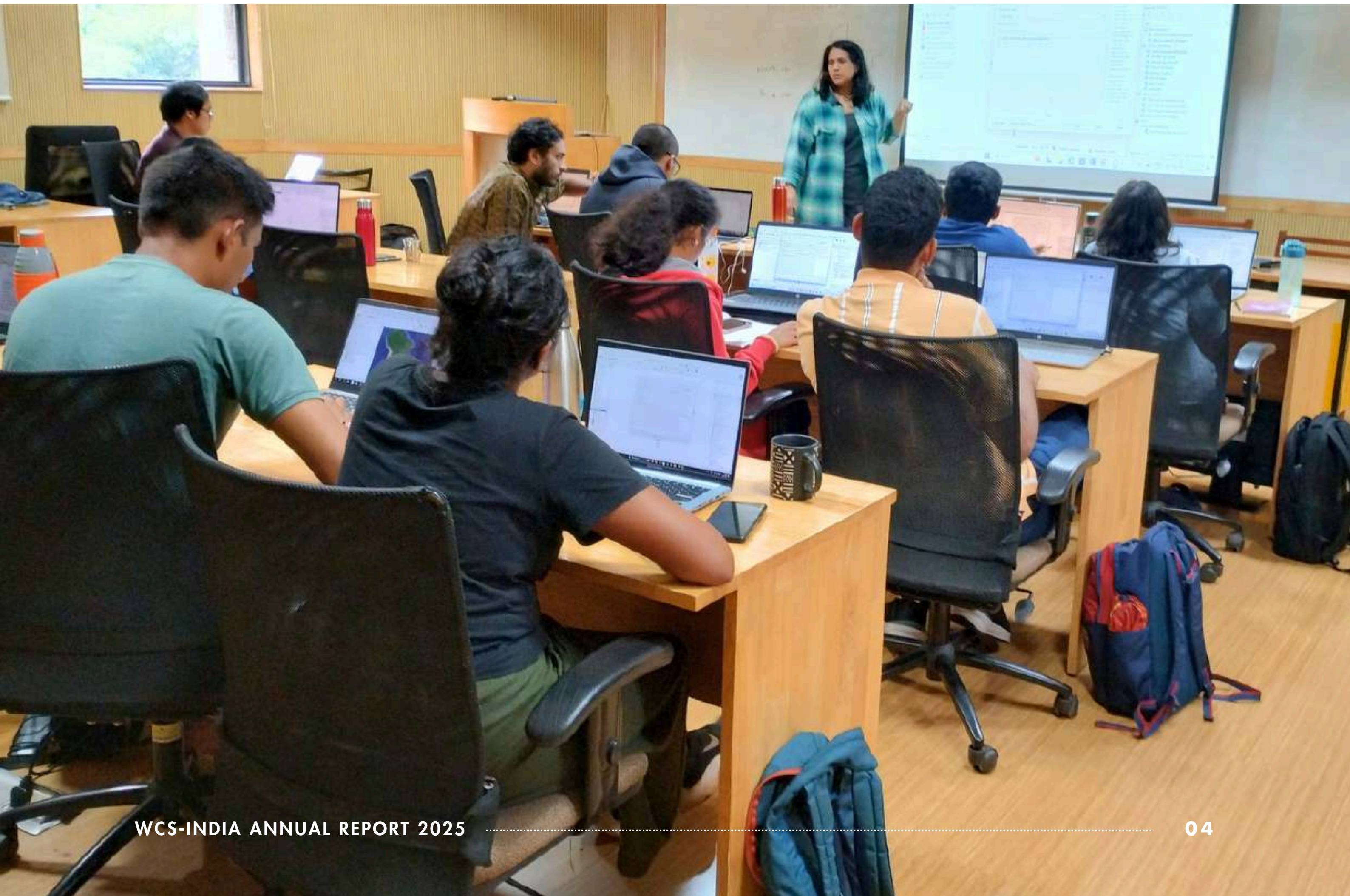
OBJECTIVE

We aim to strengthen science-based conservation by supporting our project staff in pursuing their Doctor of Philosophy (PhD) degrees through the Manipal Academy of Higher Education (MAHE). It also offers targeted training workshops and graduate-level courses to the wider conservation community.

BACKGROUND

We collaborate with institutions such as MAHE and the National Centre for Biological Sciences (NCBS) to train graduate students. Along with our partners, we administer and contribute to teaching in the Master of Science (M.Sc.) Wildlife and Conservation Programme at NCBS. We also build stakeholder capacity through workshops at State-level Ranger Training Institutes and provide training for Forest Officials at the Central Government level. Through these efforts, we aim to strengthen the expertise and skills essential for effective conservation across diverse stakeholder groups.

Geographic Information System (GIS) course for MSc students at NCBS | WCS-India



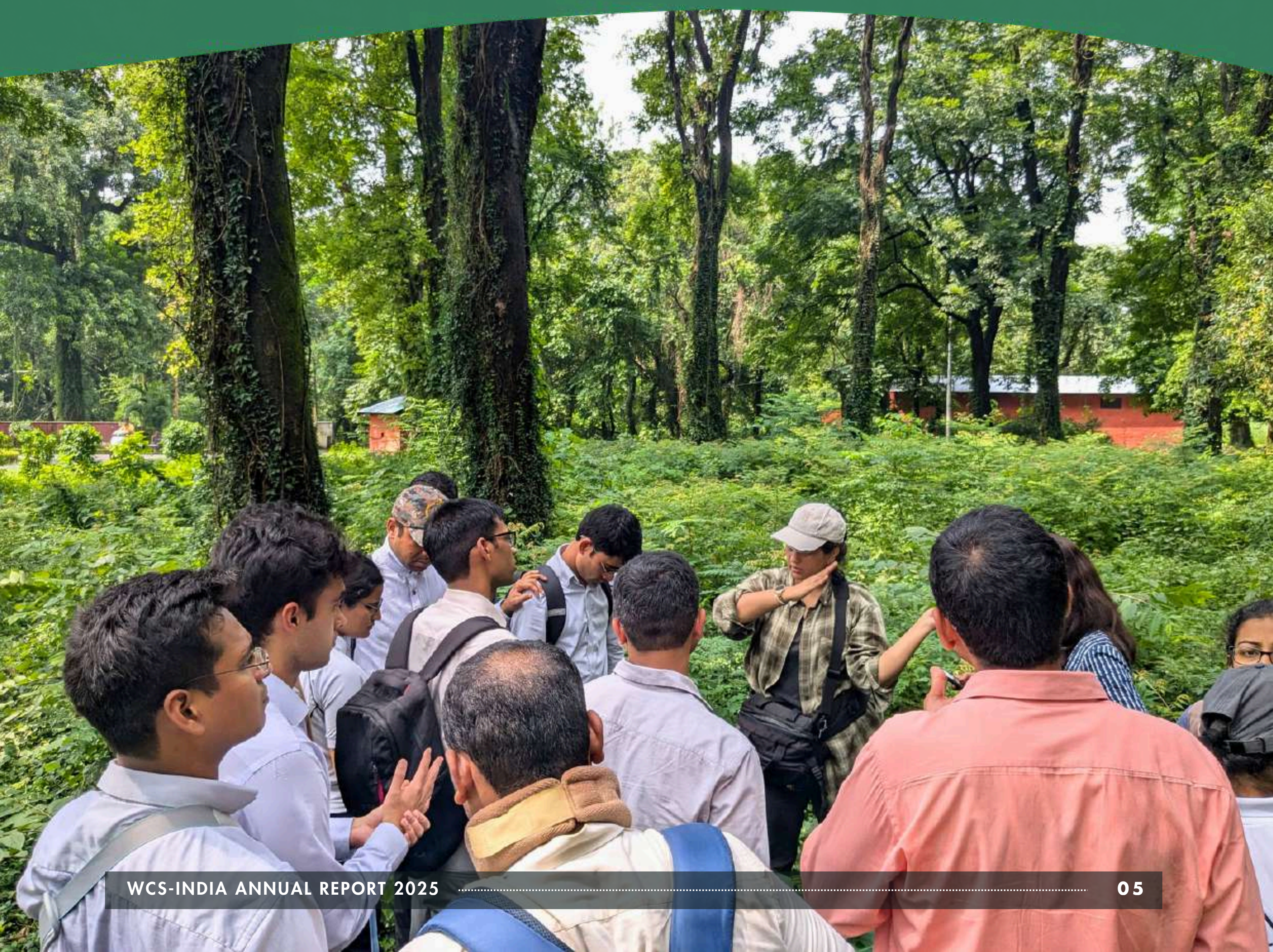
KEY UPDATES

In 2024–25, we continued to support academic capacity building through several engagements. As part of the NCBS M.Sc. Programme in Wildlife Biology and Conservation, we conducted a course on GIS and Remote Sensing for Conservation in October and November 2024, training 20 students in using GIS tools for conservation. Additionally, we organised a four-day GIS training workshop in July 2024 for 10 staff members from the Marine Programme.

We participated in a session on *Emerging Infectious Diseases: Ecology and Evolution*, organised by NCBS and the International Centre for Theoretical Sciences, was attended by over 60 graduate students from across the country. We also conducted a training session on forest vegetation sampling methods for 110 Indian Forest Service probationers at the Indira Gandhi National Forest Academy in Dehradun.

In January 2025, we participated in a conference on *Navigating Cross-functional Collaboration for Ecological Security* at Mount Carmel College, which was attended by over 500 students.

Training Indian Forest Service probationers in forest vegetation sampling, Dehradun | WCS-India

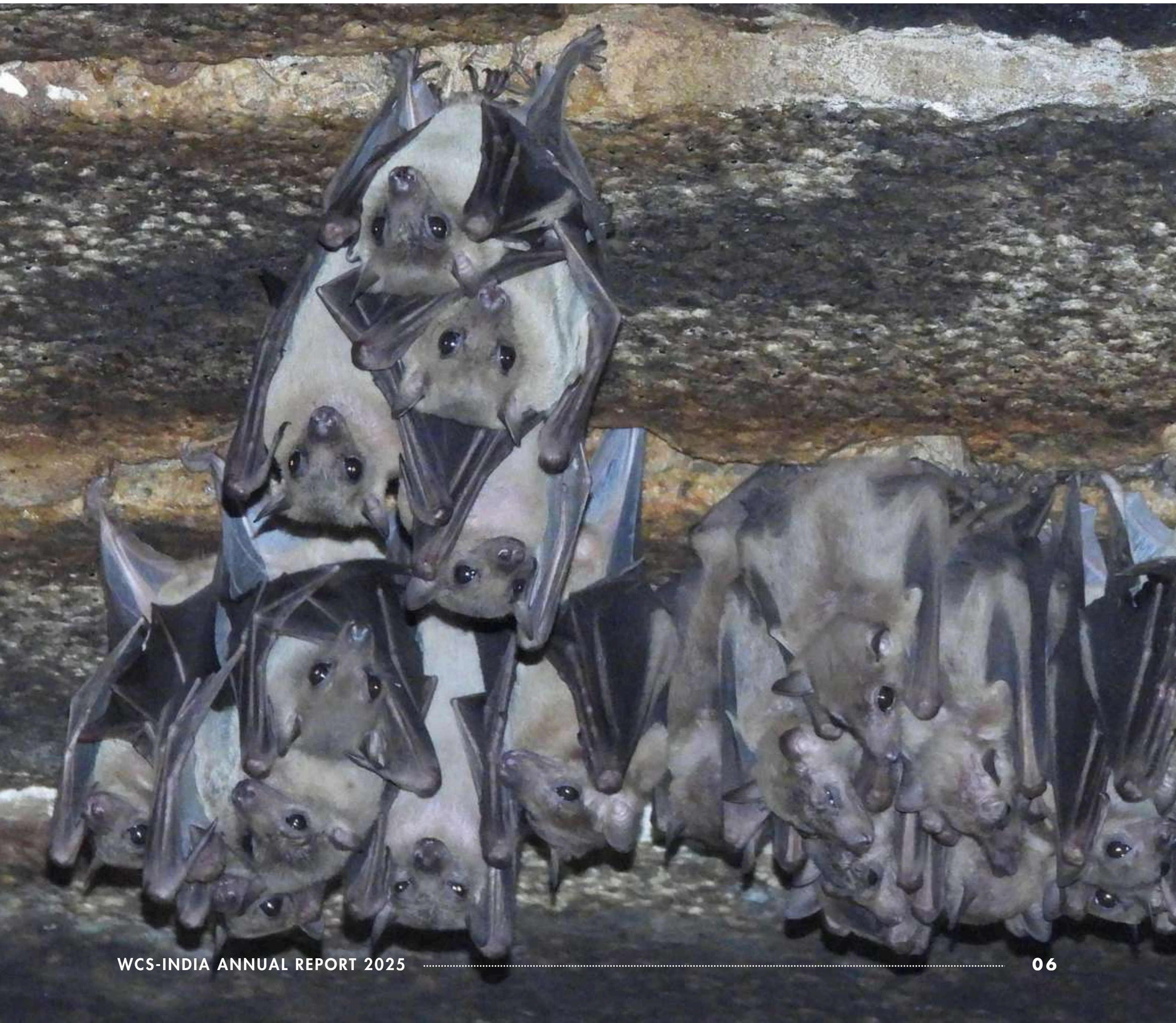


CELEBRATING NATURE-CULTURE RELATIONSHIPS

OBJECTIVE

Our vision at the Celebrating Nature-Culture Relationships programme is to shift the narrative of human-wildlife interactions from being seen as entirely negative to recognising more nuanced and positive relationships. We aim to highlight and celebrate the rich and diverse ways in which humans and nature coexist.

Bats on the ceiling of a temple complex in Thiruvaduthurai | Thanigaivel A



BACKGROUND

Humans have shared space and resources with wildlife for centuries, forging relationships that are both profound and multifaceted. These interactions, shaped by dependency, adaptation, and occasional conflict, have varied across time, space, and societies. Nature and wildlife were not seen solely as resources but were often revered as spiritual entities, symbols of strength, fertility, and guidance, reflected in folklore, culture, art, myths, festivals, and rituals.

Today, human-wildlife interactions are often portrayed negatively in media and research, overlooking the nuanced and enduring connections people maintain with nature. We believe that effective wildlife conservation requires a multidisciplinary approach to understand these relationships and the perceptions communities hold toward the non-human life forms around them.

KEY UPDATES

Nature-Culture Fellowship

Our six-month Nature-Culture Fellowship supports early-career researchers and practitioners in documenting practices that reflect the interdependence of communities and ecosystems. The second cohort of fellows completed their projects this year, offering insights into regionally rooted traditions and beliefs:

- **Human-bat interactions in Tamil Nadu**: A socio-cultural exploration of local perceptions and practices related to bats, aimed at informing conservation and public engagement.
- **Monkey shrines in and around Bengaluru**: Documentation and mapping of sacred spaces dedicated to monkeys, examining their significance and evolving meanings in urban and peri-urban areas.
- **Tiger folklore in coastal Karnataka**: A study of tiger myths and traditions expressed through *Pilivesha*, a folk performance observed during regional festivals.

A still from the *Pilivesha* or tiger dance celebrations in Mangaluru, Karnataka | Yashpal Rathore/Vana Katha

The third cohort began their fieldwork during the reporting period, focusing on:

- **Bear-human relationships in Hampi**: Examining historical and contemporary connections between communities and sloth bears in and around the Hampi landscape.
- **Laterite plateau ecosystems in Goa**: Investigating socio-cultural relationships with these unique landscapes and the traditional knowledge systems guiding their conservation.
- **River Kaveri in Kodagu**: Documenting myths, rituals, and festivals linked to the river to understand how communities articulate ecological belonging through water-centric traditions.

Kaveri Sankramana in Talakaveri, Kodagu, laterite plateau in Goa, a bear in Hampi | Dilan Mandanna/Vana Katha, Farai Patel, Abhishek Gurudutt

Vana Katha

Vana Katha is an ongoing collaboration with Nature inFocus that documents stories of communities whose cultural identities are deeply intertwined with nature. In its first phase, ten stories were curated, written, and published on the platform. The current phase has expanded to include public contributions, with two stories published so far, showcasing diverse voices and encouraging community participation in nature-culture storytelling.

Elephant Stories

In collaboration with artist Sudarshan Shaw, we produced a series of six illustrated artworks exploring India's historical, religious, and cultural relationships with elephants. The artworks highlight how these iconic mammals have been perceived and represented across different eras and traditions, serving as a creative lens to engage audiences in conversations about coexistence and reverence for wildlife.

Film Production: Bengaluru Lakes

A short film titled *Our Lakes and Culture* which explores the diverse and evolving relationships that residents of Bengaluru share with the city's lakes was created and shared.

A still from the film *Our Lakes and Culture* | Akhilesh Tambe/WCS-India

Outreach and Public Engagement

As part of our outreach efforts, we engaged a variety of audiences through academic and digital platforms:

- Conducted a workshop at an international conference hosted by Mount Carmel College, Bengaluru.
- Presented key programme learnings to a global online audience at Cisco.
- Shared 14 curated stories on nature-culture relationships across social media, enhancing public engagement and visibility.

Through these activities, we aim to deepen understanding of how cultural narratives and practices support conservation and create inclusive spaces where such knowledge is celebrated and preserved.

COUNTER WILDLIFE TRAFFICKING

OBJECTIVE

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

BACKGROUND

Illegal Wildlife Trade (IWT) poses a critical threat to wildlife, disrupting fragile ecosystems and accelerating species decline. India, with its rich biodiversity and strategic location, sits at the nexus of this challenge as a source, transit, and destination country for trafficked wildlife and their products. Beyond its environmental impact, IWT endangers human health, destabilises local livelihoods, and undermines governance systems. As a complex and evolving conservation challenge, it demands urgent, coordinated, and sustained efforts.

We work across wildlife trafficking supply chains involving priority species such as pangolins, turtles, freshwater tortoises, and exotic pets. Our focus lies in key landscapes across Northeast India, West Bengal, and major urban markets. At the core of our approach is collaboration with governmental and civil society partners to foster shared responsibility and strengthen on-ground interventions.

Below: Namdapha National Park | NG Biswanath Singh/WCS-india

KEY UPDATES

Wildlife crime prevention in Northeast India and West Bengal

To curb wildlife trafficking in this landscape, we collaborated with law enforcement agencies in Arunachal Pradesh, Mizoram, and West Bengal to conduct capacity development trainings for over 144 frontline officers. These trainings enhanced the officers' ability to detect and prosecute cases of illegal wildlife trade.

Our Wildlife Crime Helpline continued to assist frontline officers with species identification and legal procedures for seized wildlife, while also disseminating awareness materials through our WhatsApp and Telegram channels. We revitalised our monthly newsletter, drawing on open-source data to share insights on trafficking patterns affecting threatened species.

Strengthening protection in tiger corridors of Northeast India

At the site level, we worked to foster community pride in tiger conservation in Arunachal Pradesh. In collaboration with Dusty Foot Productions, the Kamlang Tiger Reserve, and the Arunachal Pradesh Forest Department, we launched a documentary titled *The Mishmi and the Forest*. The film explores the deep connection between the Mishmi people, the forests, and the tigers they regard as kin, showcasing how traditional beliefs and respect for nature can inspire conservation action.

Senior Forest Department officials interacting with the team during the collaborative training 'Combating Wildlife Trafficking' Itanagar, Arunachal Pradesh | Kritika Balaji/WCS-India

Mitigating the illegal exotic pet trade in India and South Asia

With the growing demand for exotic wildlife pets in India, our projects addressed key knowledge gaps on trade drivers and promoted coordinated mitigation efforts. We collaborated with Forest Departments, Security Forces, Customs officials, and trade experts along major trafficking routes and urban hubs, gaining insights into emerging trends across India and South Asia. To strengthen this work, we hosted the forum *Exotic Pet Trade in India: Challenges, Impacts, and Conservation Priorities*, which identified key challenges such as weak regulations, limited research, and rising online demand, and proposed solutions including stronger collaboration, awareness campaigns, and policy reforms.

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

Building on previous research, we launched a behaviour change campaign to reduce demand for softshell turtle consumption in North 24 Parganas, West Bengal. The campaign, titled *Kachim Mitra* (Bengali for "Friend of Turtles"), aimed to foster a positive relationship between local communities and turtles, encouraging their protection instead of consumption.

To engage the community, we organised interactive social events in schools and local clubs, including awareness sessions and talks with youth and other groups. The campaign used creative communication strategies to develop and distribute educational materials highlighting the ecological importance of turtles and the consequences of consuming endangered species.

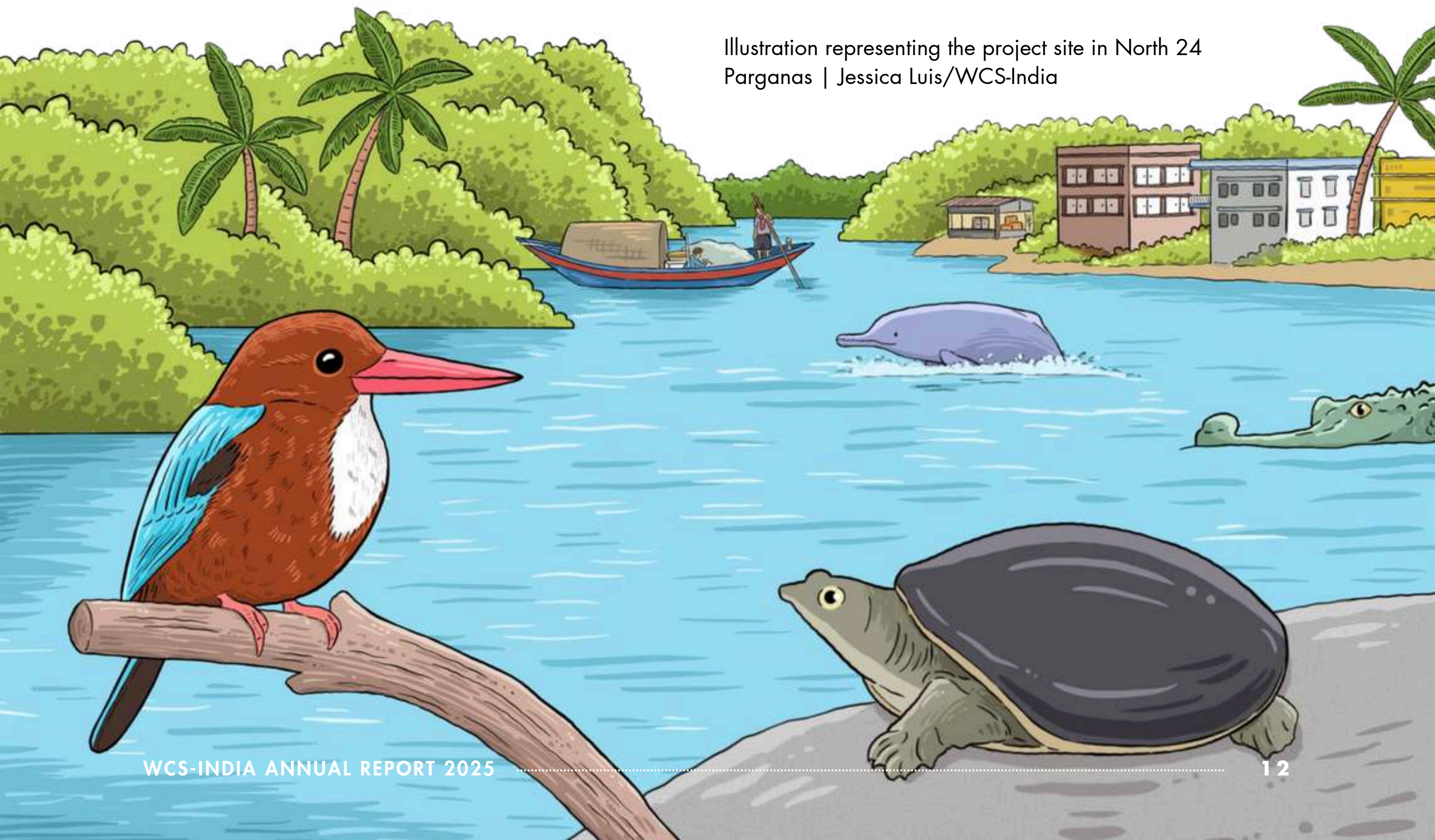


Illustration representing the project site in North 24 Parganas | Jessica Luis/WCS-India

ANECDOTE

I have always been drawn to the complex, lived connections between people and nature - a passion that grew during fieldwork in Wakro, Arunachal Pradesh. What started as a conservation-focused lens became a profound learning journey, as I witnessed the rich ecological knowledge, spiritual and cultural ties communities have with their environment.

As one community member shared "Our community may not use big words like 'conservation', but we've been living it all our lives. From our rituals to our prayers, we've always included the mountains, rivers, rocks, animals, birds, trees and even smallest insects — they're part of our family, not something separate".

Trishanti Paul
Counter Wildlife Trafficking Programme

Glaw lake, Kamlang Tiger Reserve | Dusty Foot Foundation

MARINE CONSERVATION

OBJECTIVE

We strive to secure marine biodiversity, ecosystems, and livelihoods through policy-oriented research, collaborative action, mainstreaming sustainability, and effective outreach.

BACKGROUND

India’s extensive coastline supports critical marine ecosystems that provide essential habitat for thousands of species. It is also home to a third of India’s population, whose livelihoods and cultural ties are closely linked to the oceans.

The Marine Conservation Programme works on-ground with communities and partner organisations to conserve marine biodiversity and habitats. Using a multidisciplinary approach, we focus on area-based management, coral reef conservation, marine megafauna bycatch reduction, shark and ray bycatch management, and marine counter-wildlife trafficking, thereby safeguarding both ecosystems and community fisheries livelihoods.

Marine life beneath the surface | Karan Deshpande

KEY UPDATES

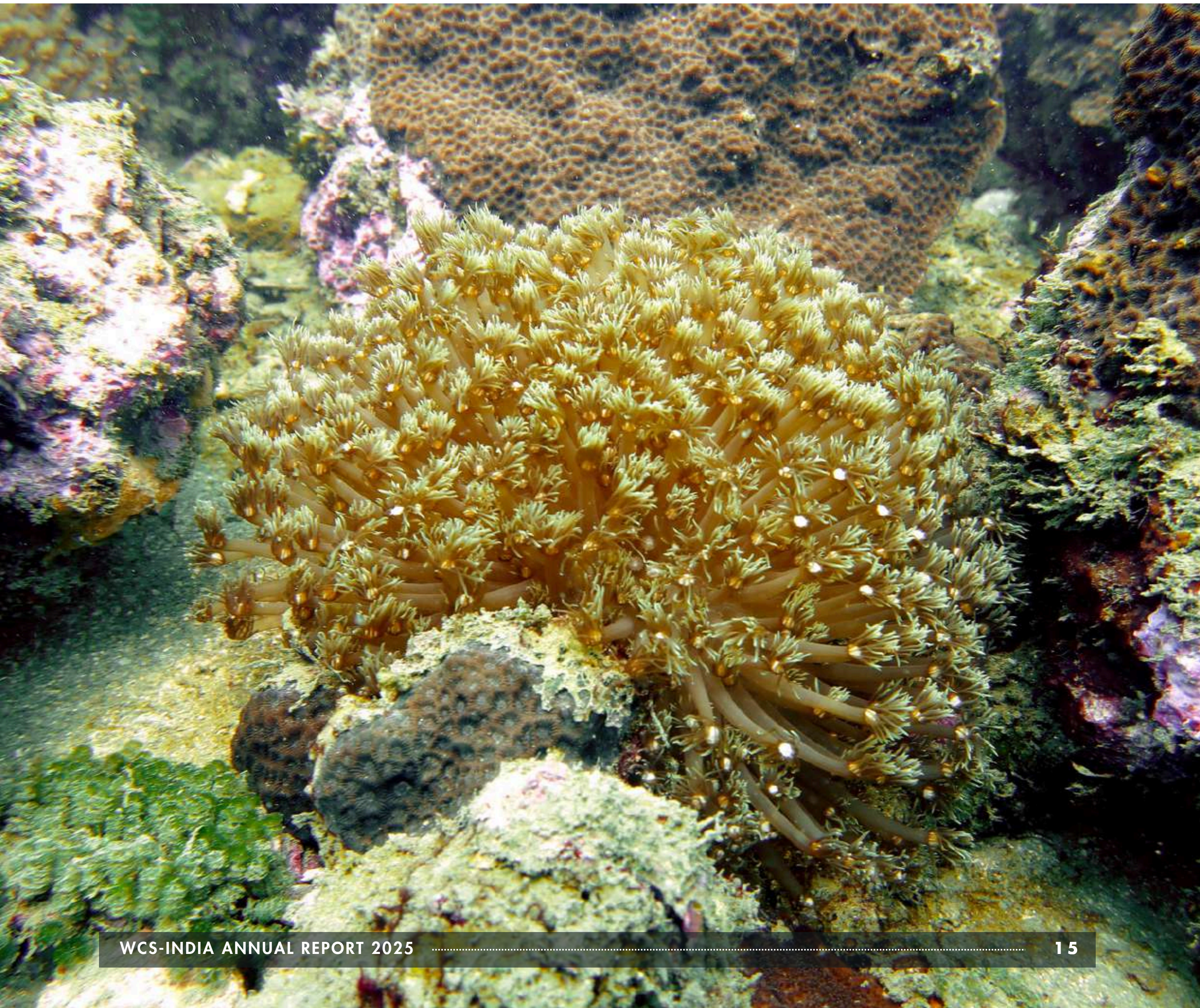
Area-Based Conservation and Coral Reefs

We collaborated with the National Biodiversity Authority and Goa State Biodiversity Board to conduct the national workshop *Advancing India's 30x30 target: Through Other Effective Area-based Conservation Measures (OECMs)* (Goa, June 2024), supporting India's 2030 biodiversity goals.

Our coral project now includes urban reef habitats in Goa, Malvan, and Maharashtra, strengthening management and conservation efforts.

In partnership with the Goa Forest Department, we evaluated the carrying capacity of coral reef tourism and developed area-based management guidelines.

Goniopora sp. (Flower pot coral) | Karan Deshpande/WCS-India



Ocean Giants

We conducted shore-based and vessel-based surveys to assess the distribution and overlap of marine megafauna with fisheries in Maharashtra.

A bilingual infographic poster, *Common Marine Mammals of Maharashtra*, highlights key information on seven commonly reported cetacean species.

We participated in *World Dugong Day* in Tamil Nadu and coordinated a student art competition in Palk Bay.

Sharks & Rays

We documented over 50 species of sharks and rays across Kochi, Kakinada (completed), and Ratnagiri (ongoing), alongside socio-economic surveys to understand drivers of incidental catch.

Focus group discussions in Ratnagiri and Kakinada (Nov–Dec 2024) helped identify fisheries management challenges and strengthen partnerships.

A multi-stakeholder workshop in Mumbai (March 2025) fostered dialogue between government and non-government stakeholders, providing critical insights into marine biodiversity conservation.

Marine Counter-Wildlife Trafficking

We conducted interviews and reviewed reports (2015–2025) to investigate patterns in illegal marine species trade, identifying sharks, rays, sea cucumbers, seahorses, coral, and molluscs as focal species. Emerging trends highlighted extraction, processing, and supply chain dynamics.

Vessle-based survey in the Maharashtra coast | Anant Pande/WCS-India

PROGRAMMES

RIGHTS AND COMMUNITIES

OBJECTIVE

People living in natural landscapes and waterscapes are often perceived as separate from the environments they inhabit. In reality, they play a crucial role in shaping the functioning, adaptation, and evolution of these ecosystems. The Rights and Communities programme aims to promote and strengthen human rights-based approaches in conservation research and practice, ensuring that efforts to protect nature also support the well-being of the people, wildlife, and ecosystems that coexist within these shared spaces.

BACKGROUND

We aim to enhance conservation strategies through collaboration with local communities, government agencies, and NGOs, fostering community ownership and integrating rights and community perspectives into mainstream conservation. Our vision is rooted in respect for diversity and inclusivity, promoting an egalitarian approach to achieve conservation goals. We aspire to develop conservation practices that contribute to a just, equitable, and resilient future where communities value wildlife and enable nature to thrive.

We work across landscapes from the Western Ghats to Northeast India to safeguard community rights and strengthen community-led management and conservation of biodiversity and natural resources. Four associate researchers currently lead projects under the Rights and Communities programme, with initiatives based in Nagaland, Gudalur in Tamil Nadu, the Nilgiri mountains, and the central Western Ghats in Karnataka.

Nilgiris | Arundhati Das

KEY UPDATES

Central Western Ghats

In the central Western Ghats, we continue to work closely with the Karnataka Forest Department and the National Tiger Conservation Authority, contributing to wildlife postmortems and assisting in investigations of wildlife mortality. We are also actively involved in addressing wildfires, often started as retaliatory acts by individuals facing legal action from the Forest Department. Through sustained engagement and awareness efforts, we aim to address these threats collaboratively.

Our educational outreach efforts included environmental and wildlife workshops for 300 students from four government schools under the *Chinnara Vanya Darshana* programme. In partnership with Ulivu Foundation and the Shimoga Wildlife Division, we led a birdwatching session in Shettihally Wildlife Sanctuary, where over 25 volunteers were introduced to the fundamentals of birdwatching. Additional awareness and interactive sessions were conducted in Shettihally, Bhadra, and Someshwara Wildlife Sanctuaries, fostering greater ecological awareness and stewardship among youth and local communities.

Gudalur

In the lower elevations of the Nilgiri mountains in Tamil Nadu, a new initiative seeks to understand human-wildlife relationships in Gudalur Taluk, a region home to communities of diverse origins. Using pragmatic community engagement approaches and ensuring strong local participation, this project aims to identify sustainable ways to address challenges of coexistence between people and wildlife.

Educational programme at a school in Shimogga | WCS-India

Nagaland

In Peren district, Nagaland, we serve as the implementing agency for the IUCN Integrated Tiger Habitat Conservation Programme (ITHCP) Phase I project titled *Partnering with communities to strengthen conservation of critical tiger habitats in northeast India*. The project, located on the fringes of Ntangki National Park, directly engages nearly 5,000 individuals across six villages. Conservation awareness initiatives have also reached an additional 1,000 people in eight neighbouring villages. Over the past year, we have facilitated livelihood support, conducted skill-building workshops for both women and men, and engaged local youth in developing context-specific strategies for mitigating human-wildlife conflict. To broaden perspectives and encourage community-driven conservation, we have also organised exposure visits to successful programmes in other regions.

Nilgiris

At higher elevations of the Nilgiri mountains, we are building partnerships focused on restoring Shola forests in the Western Ghats. In June 2024, we were invited to speak at a panel during the *Nilgiriscapes* 2025 conclave, organised by the Keystone Foundation and Krea University, which focused on revitalising the Nilgiri Biosphere Reserve. We also participated in a workshop aimed at establishing a multi-agency consortium to assist the Forest Department in monitoring and managing Shola grassland restoration in the sky islands. Together with a remote sensing analyst, we produced original analyses using high-resolution datasets to track changes in wattle plantation clearings by the Forest Department between 2013 and 2023. In February 2025, we provided expert input to the Keystone Foundation's community-based restoration initiative, which focuses on the removal of invasive shrubs from Shola forests.

Nkio B village in Nagaland | Machaiah PC/WCS-India

ANECDOTE

During one of our exposure visits to Kaziranga National Park, I felt the impact of our collective efforts to nurture wildlife, wild spaces, and people truly come together. After the safari, community members reflected with emotion, saying, "Our hearts are heavy, and we are close to tears after seeing the abundance of wildlife in Kaziranga and the thriving local economy that has grown around it. We must also try to bring back wildlife in our area."

Bano Haralu
Programme Lead
Nagaland Community
Conservation & Livelihoods

Beisumpuikam village in Nagaland | Machaiah PC/WCS-India

PROGRAMMES

URBAN BIODIVERSITY PROGRAMME

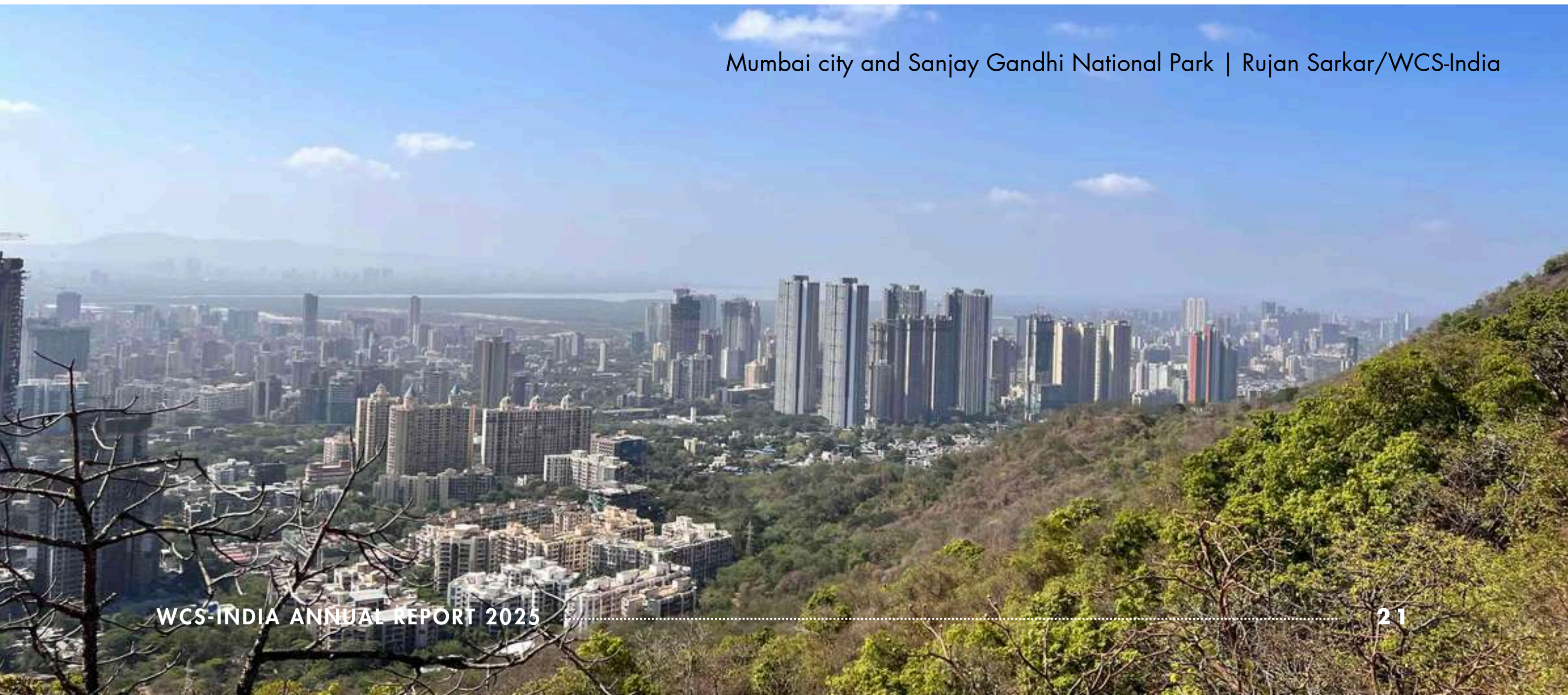
OBJECTIVE

We aim to enhance understanding of urban wildlife to inform evidence-driven decision-making for managing human-wildlife interactions in shared spaces and to foster pride in biodiversity among people.

BACKGROUND

Rapid urbanisation and ecological complexity increasingly shape human-wildlife interactions across India's urban and peri-urban landscapes. In the Mumbai Metropolitan Region, leopards persist within protected areas embedded in one of the world's most densely populated cities. Over the past 15 years, our research and collaborations with the Forest Department and other stakeholders have shown that science-based, participatory approaches can mitigate conflict, foster coexistence, and influence both state and national policies.

Building on this foundation, we continue to focus on leopards while expanding our scope to urban-adapted species such as bonnet macaques and golden jackals. Through ecological studies, conflict response, and stakeholder engagement, we aim to support adaptive management strategies that promote coexistence in complex, shared landscapes. We also work to scale evidence-based approaches by fostering dialogue, strengthening partnerships, and building capacity across stakeholder groups, encouraging collective ownership of conservation challenges and proactive responses to emerging human-wildlife issues.



Mumbai city and Sanjay Gandhi National Park | Rujan Sarkar/WCS-India

KEY UPDATES

Human-Wildlife Interactions

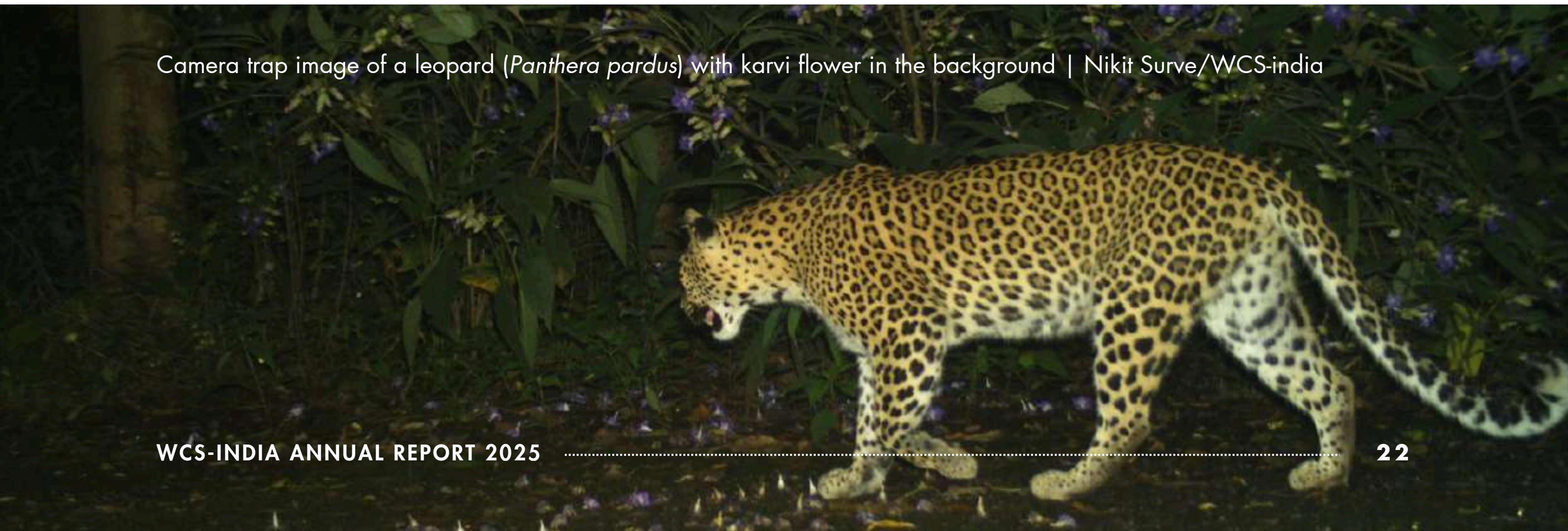
This project focuses on ecological research, conflict response, and stakeholder engagement in urban and peri-urban areas. Leopard density estimation surveys were conducted at Tungareshwar Wildlife Sanctuary (TWLS) and Sanjay Gandhi National Park (SGNP) using systematic camera trapping. During this period, one individual photographed at TWLS was later identified in a busy tourist area; our data enabled its successful capture and release.

Conflict response efforts were carried out in three other sensitive areas. Awareness and mitigation trainings were conducted for the Department of Forests & Wildlife, Government of the National Capital Territory of Delhi, and sessions were held at the Indian Institute of Technology-Bombay, National Dairy Development Board (NDDB), and the State Reserve Police Force (SRPF) campus in Goregaon. In Jawhar, we explored cultural aspects of human-wildlife relationships by documenting the *Waghbaras* festival. We also conducted an interactive outreach event at Byculla Zoo, Mumbai, for International Leopard Day and International Macaque Week.

Research findings were shared through student sessions, trainings at the Udaipur Forest Guard Academy, and a workshop at the Bombay Natural History Society's Conservation Education Centre. We also contributed to the Dhole Action-Plan Meeting in Ratnagiri, organised with MahaMTB and the Policy Advocacy and Research Centre (PARC), engaging forest officials, NGOs, and local communities.

The project expanded to other urban-adapted species. In partnership with ATREE and the Maharashtra Forest Department, we initiated a study on human-macaque interactions. Findings on golden jackals in Mumbai's mangroves were published in collaboration with the Mangrove Foundation. We also supported the Forest Department in the rescue and release of three golden jackals.

Two MSc students completed projects on leopards and macaques, presenting their research at the Student Conference on Conservation Science (SCCS), Bengaluru. Team members also contributed to national and international conferences in Haldwani, Udaipur, Chandrapur, Nepal, Rwanda, and Spain (Pathways Europe).

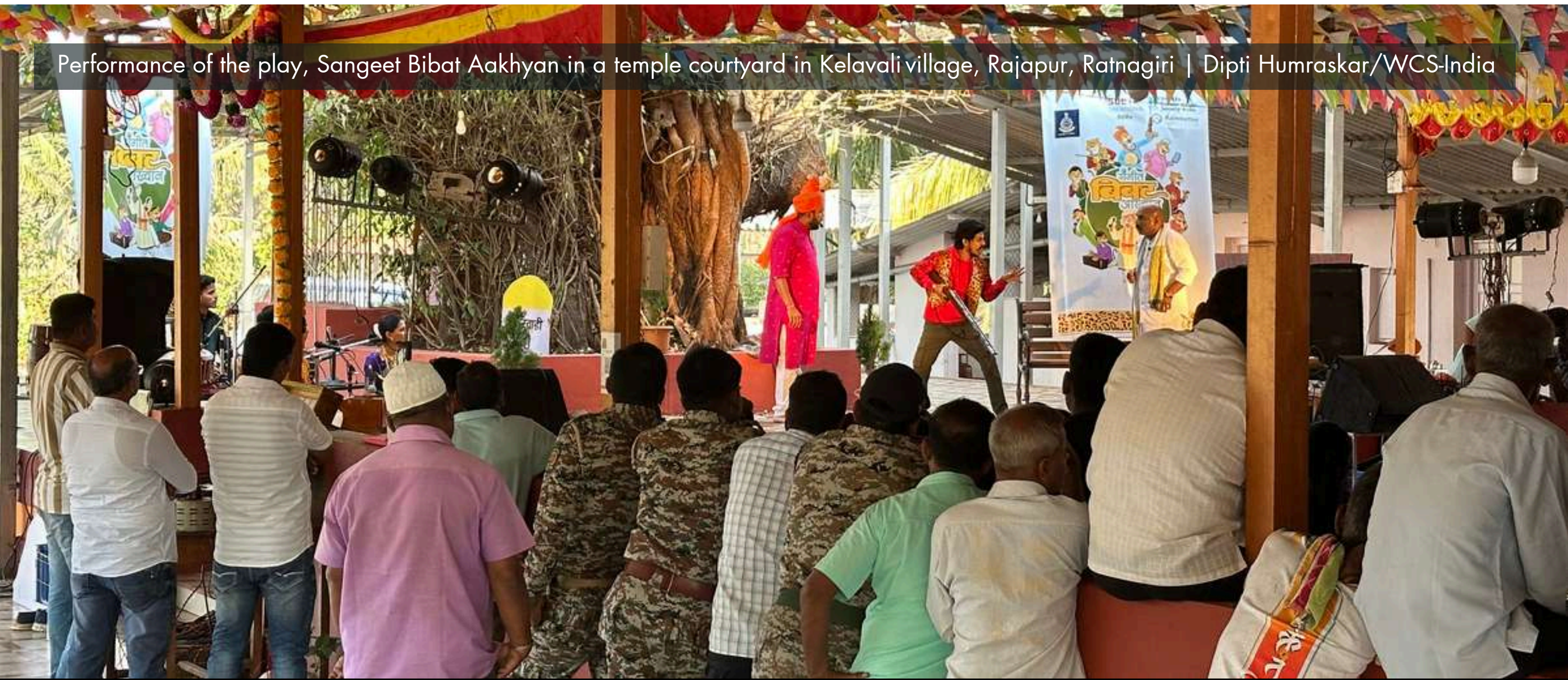


Camera trap image of a leopard (*Panthera pardus*) with karvi flower in the background | Nikit Surve/WCS-india

Collaborations for Conservation

This initiative promotes conflict-sensitive, evidence-based strategies to reduce negative human-wildlife interactions. In Maharashtra, we supported the Ratnagiri Forest Department in conducting a community engagement campaign using folk performance art. *Sangeet Bibat Aakhyan*, a musical by Seetai Creations, was performed in two villages that frequently encounter leopards. Blending folk music with conservation messaging, the play facilitated meaningful conversations around wildlife and coexistence.

In Uttarakhand, the *Living with Leopards* initiative—led by the Forest Department in partnership with Titli Trust and us—aims to reduce conflict through awareness and behaviour change. As part of this initiative, we worked with local media to promote informed, responsible coverage of human-leopard encounters and engaged Forest Department staff to identify and implement simple, practical mitigation strategies in areas with recurring conflict.



Performance of the play, Sangeet Bibat Aakhyan in a temple courtyard in Kelavali village, Rajapur, Ratnagiri | Dipti Humraskar/WCS-India

Leopard Conflict Mitigation - Field training and workshop at Sanjay Gandhi National Park | Dipti Humraskar/WCS-India

ANECDOTE

In Mumbai's urban forests, not all interactions between species are about competition or survival, sometimes, they're about curiosity, play, and unexpected bonds. While observing bonnet macaques in the field, we witnessed some fascinating social interactions with langurs.

Young macaques and langurs seemed to ignore the usual caution, playfully chasing each other and exploring together, much like kids from different neighborhoods finding a common game. It wasn't just the juveniles, female bonnet macaques were also seen grooming langurs on multiple occasions, showing a level of trust and social connection.

One of the most surprising moments was when a young female bonnet macaque attempted to nurse from an adult female langur. Though the langur eventually moved away, the fact that the macaque tried suggests a sense of comfort and blurred social boundaries between the two species.

Despite these friendly interactions, there seems to be an unspoken hierarchy. While the langurs tolerate the macaques, they tend to move away after a while, something the macaques don't seem to do in return. These moments offer a glimpse into the complex relationships that shape wildlife communities, showing that adaptability and unexpected friendships may play a role in survival.

Vani Shree Naik
Consultant
Urban Biodiversity Programme

Vani documenting the activities of a troop of macaques | Akhilesh Tambe/WCS-India

WESTERN GHATS

OBJECTIVE

We aim to strengthen biodiversity conservation through coordinated efforts on key species and active community engagement. We combine research, stakeholder participation, and policy advocacy to safeguard the region's rich and unique biodiversity.

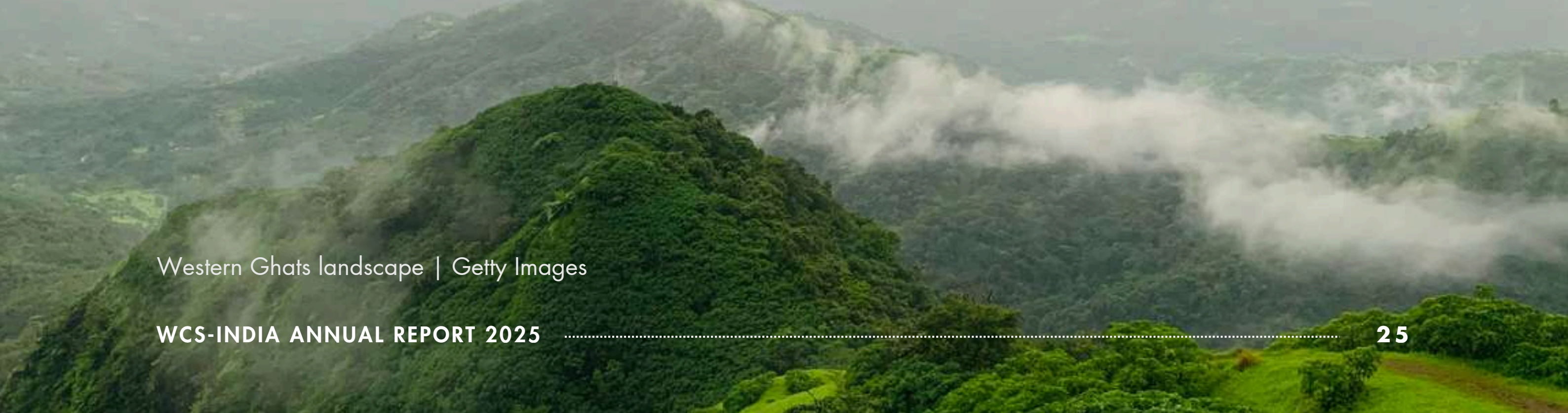
BACKGROUND

Our Western Ghats programme encompasses multiple objectives aimed at conserving biodiversity through research and community engagement. The Carnivore Conservation Ecology (CCE) team, with over two decades of experience, monitors tigers, prey, and other wildlife, developing globally recognized methodologies. We build capacity through workshops and training, conduct applied research on avifaunal responses to landscape changes in high-elevation shola-grassland mosaics, and foster collaboration through discussions and online support networks for researchers, enhancing wildlife connectivity.

The Agroforest Biodiversity initiative conducts long-term monitoring of amphibians, indicators of ecological health in human-modified landscapes, to identify vulnerabilities and sustainable management practices. Studies on elusive fossorial herpetofauna assess the impact of land use and roads, focusing on roadkill hotspots. Together, these initiatives integrate research and community involvement to safeguard the Western Ghats' biodiversity.

The Forest Owlet Project aims to protect the endangered forest owlet (*Athene blewitti*), rediscovered in 1997, inhabiting dry deciduous forests mixed with agricultural areas in Central India and the northern Western Ghats. In the under-researched Dangs district, where habitat loss and hunting have caused local extinctions, the forest owlet serves as a flagship species for broader conservation efforts.

The Dhole Project, initiated in 2016, focuses on the endangered dhole (*Cuon alpinus*) in India. Our objectives for 2024 included conservation monitoring using scat-based DNA in Valparai, examining dhole ecological behaviour, and evaluating public perceptions via social media to refine conservation messaging. The project also prioritises outreach to bridge research and society.



Western Ghats landscape | Getty Images

KEY UPDATES

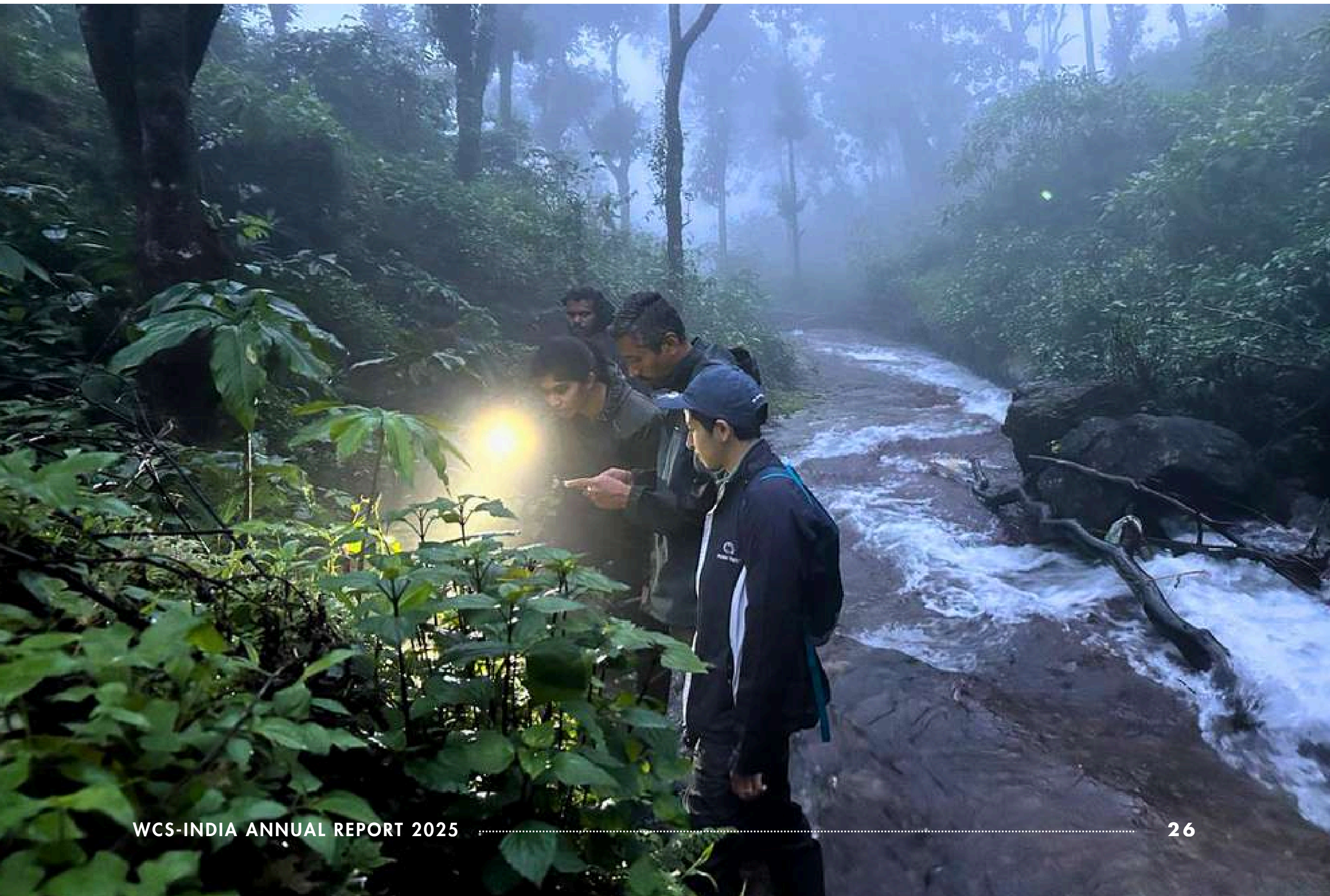
Agroforestry Biodiversity

Amphibian surveys conducted during the 2023 and 2024 monsoon seasons revealed important insights into amphibian populations and their responses to changing climatic conditions. A rainfall deficit in 2023 followed by early rains in 2024 led to breeding activity beginning prior to the monsoon, while late-season rainfall triggered a second breeding phase. Continued monitoring will help us understand the long-term effects of such climatic shifts on amphibian populations.

Our study on the Kottigehara dancing frog highlighted that habitat characteristics such as stream flow and canopy cover in the riparian zones of agroforests strongly influence species abundance, emphasising the importance of maintaining suitable microhabitats for their conservation.

Roadkill surveys for fossorial herpetofauna conducted in 2024 recorded 71 instances along a 160 km stretch. Coffee and forested landscapes showed higher species diversity among roadkills, indicating that biodiversity-rich habitats face greater risks and require focused mitigation strategies.

Amphibian survey in Valparai, Tamil Nadu | Divya Mudappa



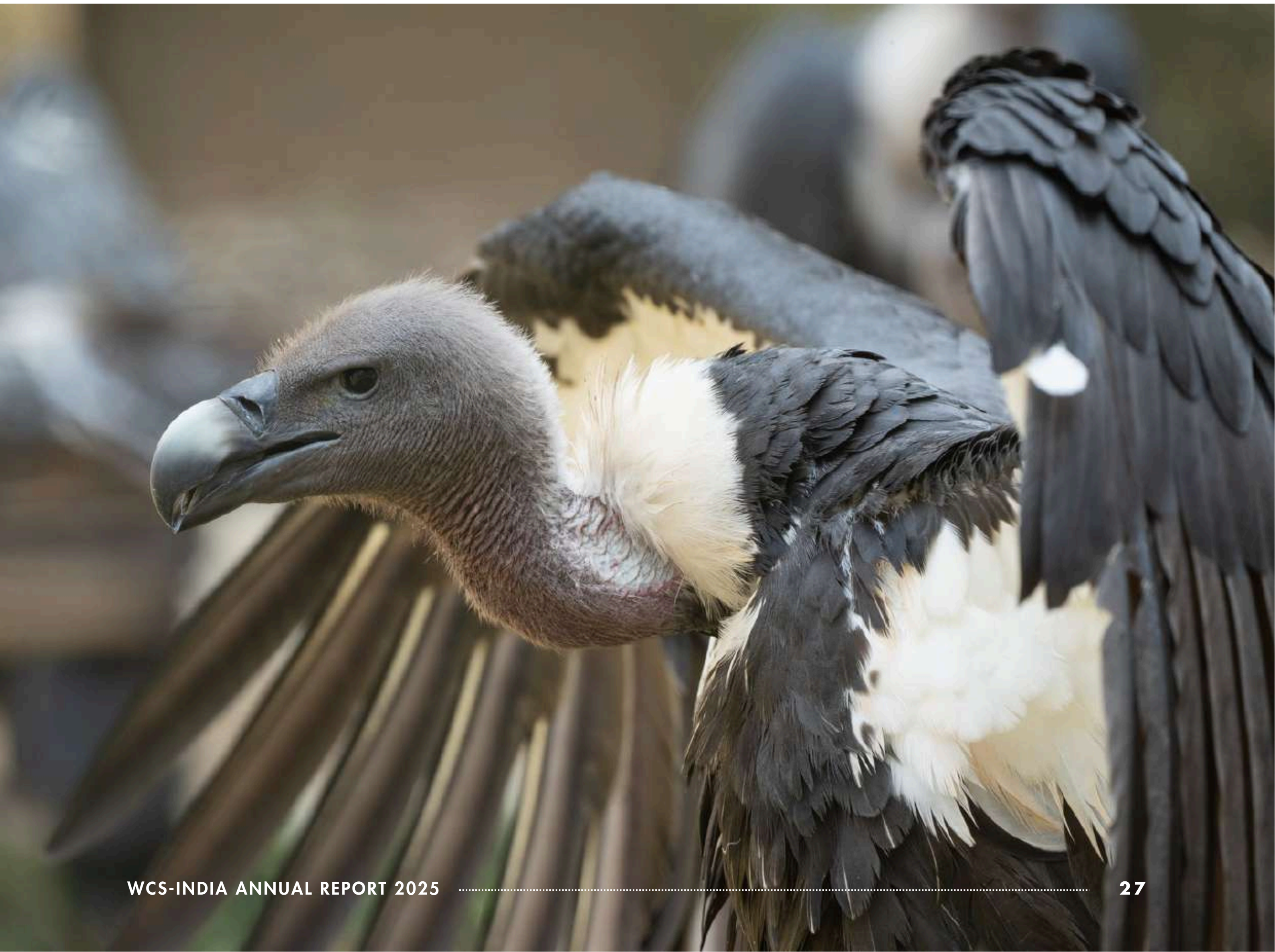
Carnivore Conservation Ecology

Our CCE team made significant strides in wildlife conservation projects. A key initiative involved identifying critically endangered Gyps vultures. Preliminary tests with ringed individuals at breeding centers achieved 100% accuracy. Expanding our dataset across India, we are developing an AI/ML algorithm linked to a comprehensive database. Citizen scientist involvement remains central to improving vulture conservation and enabling long-term population monitoring.

In Kodagu, Karnataka, fieldwork focused on understanding mammal persistence in coffee plantations. Local communities actively participate in promoting wildlife stewardship, aligning agricultural practices with conservation goals.

We assisted WCS Thailand in analysing long-term tiger population dynamics in the Western Forest Complex, resulting in a publication in *Global Ecology & Conservation*. We also contributed to Cat Stats, a global network supporting wildlife researchers with technical and statistical tools, and collaborated with IISER-Tirupati and others on the Coalition for Wildlife Corridors, enhancing wildlife connectivity.

White rumped vulture (*Gyps bengalensis*) | Kiran Yadav/WCS-India



Dhole Project

In Valparai, our dhole research involved spatial ecology studies using sign surveys and camera traps. Dholes occupied roughly 50% of the landscape, favouring fragmented forests in tea plantations while avoiding human areas.

Analysis of over 75 scat samples showed that dholes primarily consume wild prey like sambar deer, though nearby dumpsites influence their diet. Chemical analysis of around 90 faecal and urine samples identified over 50 compounds, revealing differences between sexes and packs.

Population estimates compared camera trap models with scat DNA capture–recapture data. A vernacular ecology study included 87 interviews exploring local knowledge and perceptions of dholes. Social media analysis showed public sentiment toward dholes is more negative than toward other carnivores. Outreach included the comic *Dholeparai*, World Dhole Day events, and engaging activities for over 1,000 visitors, promoting dhole conservation.

ANECDOTE

We received a call from an informant about dholes hunting a gaur behind their house in Valparai. Upon reaching the location, our team saw a lone gaur in distress, trying to defend her dead, half-eaten calf from a pack of dholes. I had seen videos of dholes hunting gaur calves defended by their mothers—but never the aftermath! It was incredible to see the gaur mother stay back and stand guard, while some dholes strategically distracted her so the rest of the pack could feed. What struck me even more was that this unfolded in the backyard of somebody's house!

Thasmai
Research Associate
The Dhole Project

The Dhole team engaging with school children in Valparai, Tamil Nadu to introduce *Dholeparai*, a comic about dholes in the landscape |Abraham Pious/WCS-India

Forest Owlet Conservation Project

The Forest Owlet Conservation Project advanced its Phase I work in the Dangs landscape of Gujarat's Northern Western Ghats. Using primary and secondary data, we identified 87 owlet sites and recorded 125 individual sightings and breeding across five locations. Surveys covering 166 grids revealed a naïve occupancy rate of 58%, with confirmed breeding in 35% of grids, totalling 201 sightings—including 56 juveniles. All nests were in live trees within secondary cavities at heights of 9–15 meters, surpassing previous records from Central India.

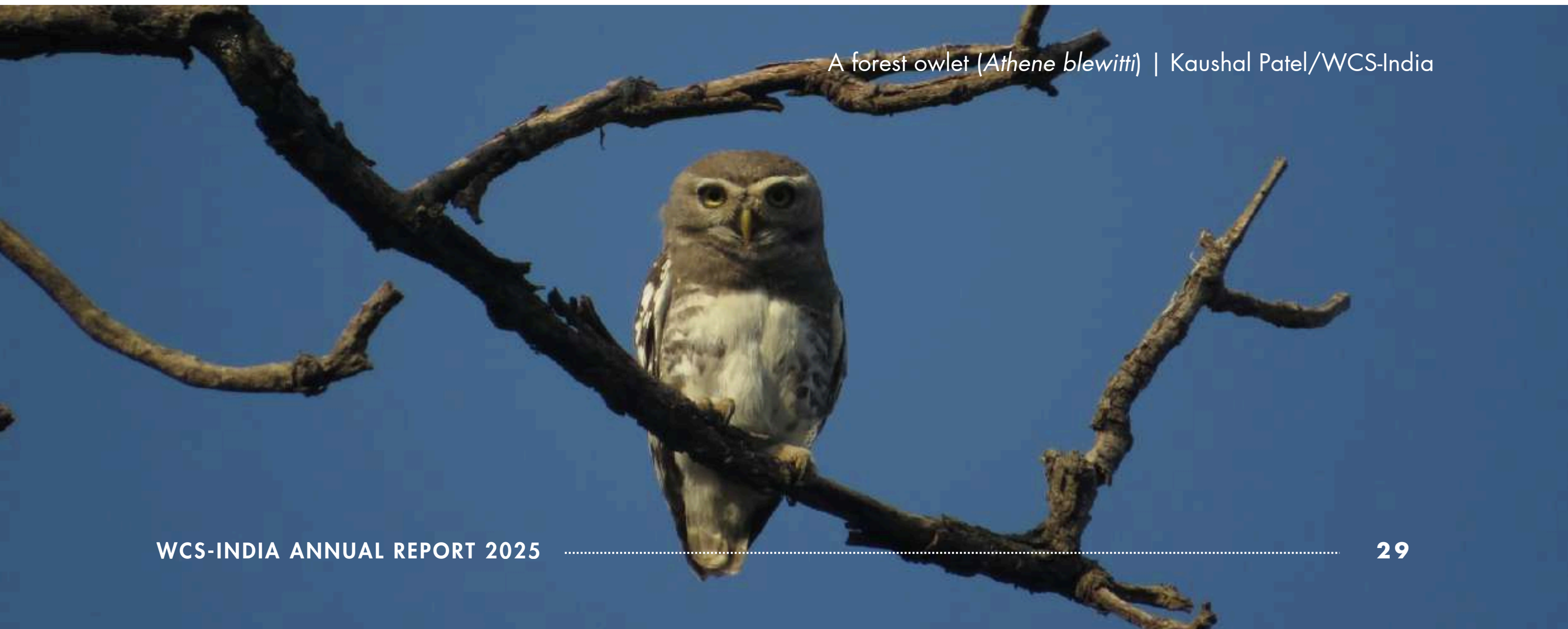
To promote local conservation, we engaged key stakeholders and held the first *Forest Owlet Conservation Day* on October 24, 2024, in collaboration with the Gujarat Forest Department, attracting 35 participants. Findings and educational materials were shared at the *Sustainable Lifestyle Practices Workshop and the Dangs Bird Festival 2025*, reaching over 220 people.

ANECDOTE

Witnessing my first encounter of India's rarest bird's nestlings:
Seeing the nestlings of India's rarest bird, the forest owlet, was one of the most mesmerizing moments of my life. Our team heard a distinct begging call, and as we carefully approached the tree cavity, excitement and nervousness filled me. When I finally caught sight of two tiny heads popping out to receive food from their parents, my heart raced.

While the parents remain silently and watched protectively nearby, their feathers were highly camouflaged with the foliage. I felt truly grateful to witness such a rare and intimate moment in nature.

Kaushal Patel
Project Manager
Forest Owlet Conservation Project



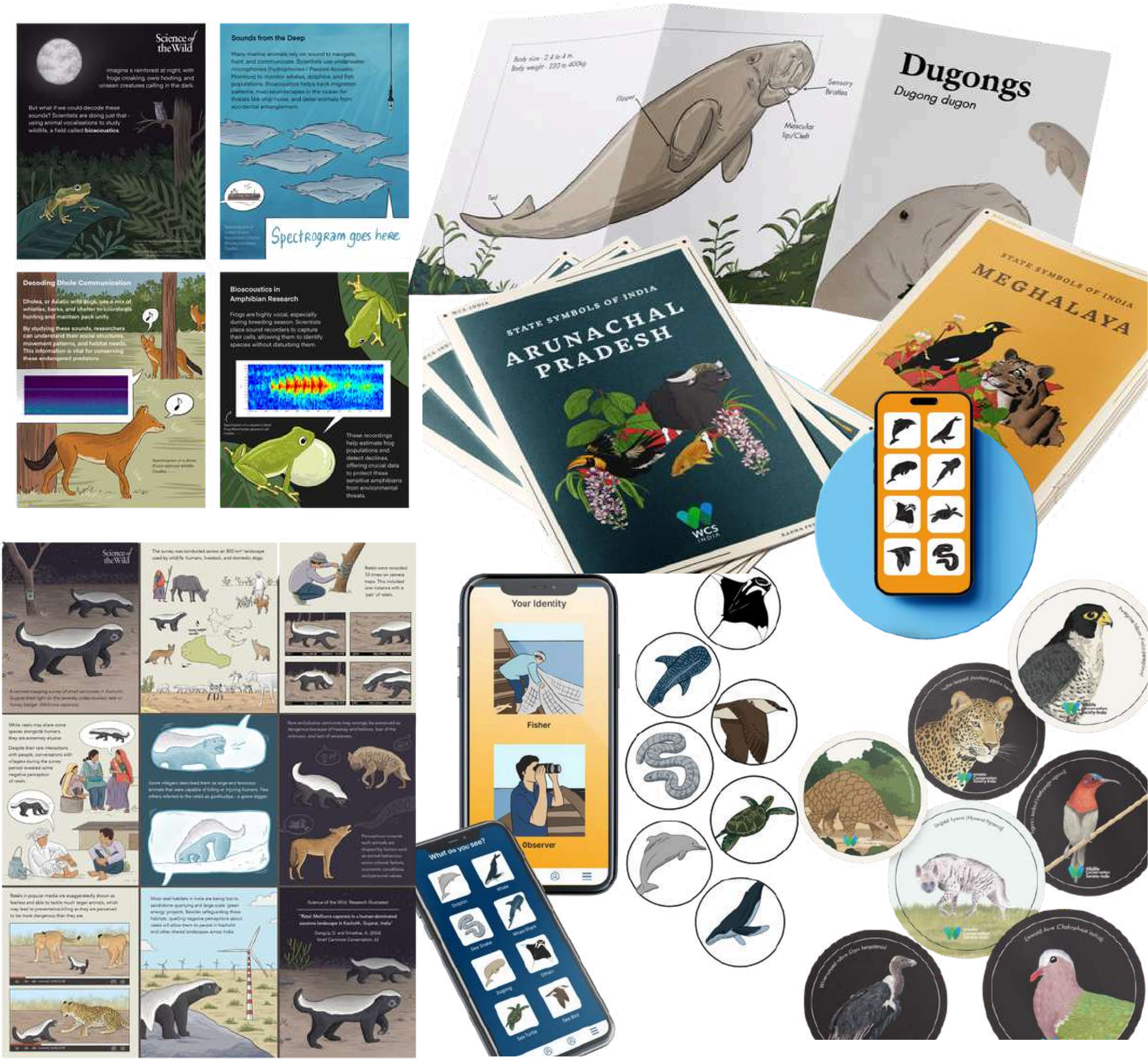
A forest owlet (*Athene blewitti*) | Kaushal Patel/WCS-India

COMMUNICATIONS

OBJECTIVE

We bridge scientific research and public engagement by transforming conservation science into accessible narratives that inspire awareness and action through strategic communication, creative storytelling, and multi-platform outreach.

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



BACKGROUND

The Communications and Outreach programme serves as a cross-cutting pillar at WCS-India, supporting all focal programmes through digital storytelling, educational resources, and awareness campaigns. Our approach combines scientific accuracy with creativity to make conservation accessible to diverse audiences, from local communities and students to policymakers and global conservation supporters.

KEY UPDATES

Digital Platforms

BlueMAP-India continued as India's first centralised online repository for marine conservation, now featuring 350+ species, 128 Marine Protected Areas, and 16 conservation laws, with users from 43 countries. The redesigned WCS-India website introduced improved navigation and programme icons, attracting 14,000–20,000 monthly visitors.

Creative Content

We produced short-form videos and reels across platforms to highlight fieldwork, conservation milestones, and research insights. *The Science of the Wild: Research Illustrated* series translated peer-reviewed studies into infographics, reaching over one million people.

Educational Resources

Over 20 educational materials were developed in multiple languages, including *Amphibians of Valparai and Kodagu*, *Mammals of Mumbai Mangroves*, *Owls and Raptors of Surat-Dangs Landscape*, and *A Guide to Responsibly Explore the Reefs of Goa*. The *Dholeparai* comic book introduced Valparai schoolchildren to dhole ecology, with a second volume in progress.

Outreach and Engagement

We participated in *International Leopard Day 2024* at Mumbai Zoo, engaging thousands of visitors through interactive displays and hands-on activities. Workshops and training sessions were conducted at Mount Carmel College, CHRIST University, and schools in West Bengal, Nagaland, and Bengaluru, along with youth sessions at Ntangki National Park.

Social Media Engagement

Across Instagram, LinkedIn, Facebook, and X, our social media channels reached over 3 million impressions through regular content series like #ScienceOfTheWild, #SpeciesOfTheWeek, and #MountainsToOceans. Special campaigns such as #RediscoverNature, in collaboration with 22 conservation organisations, further expanded our outreach.

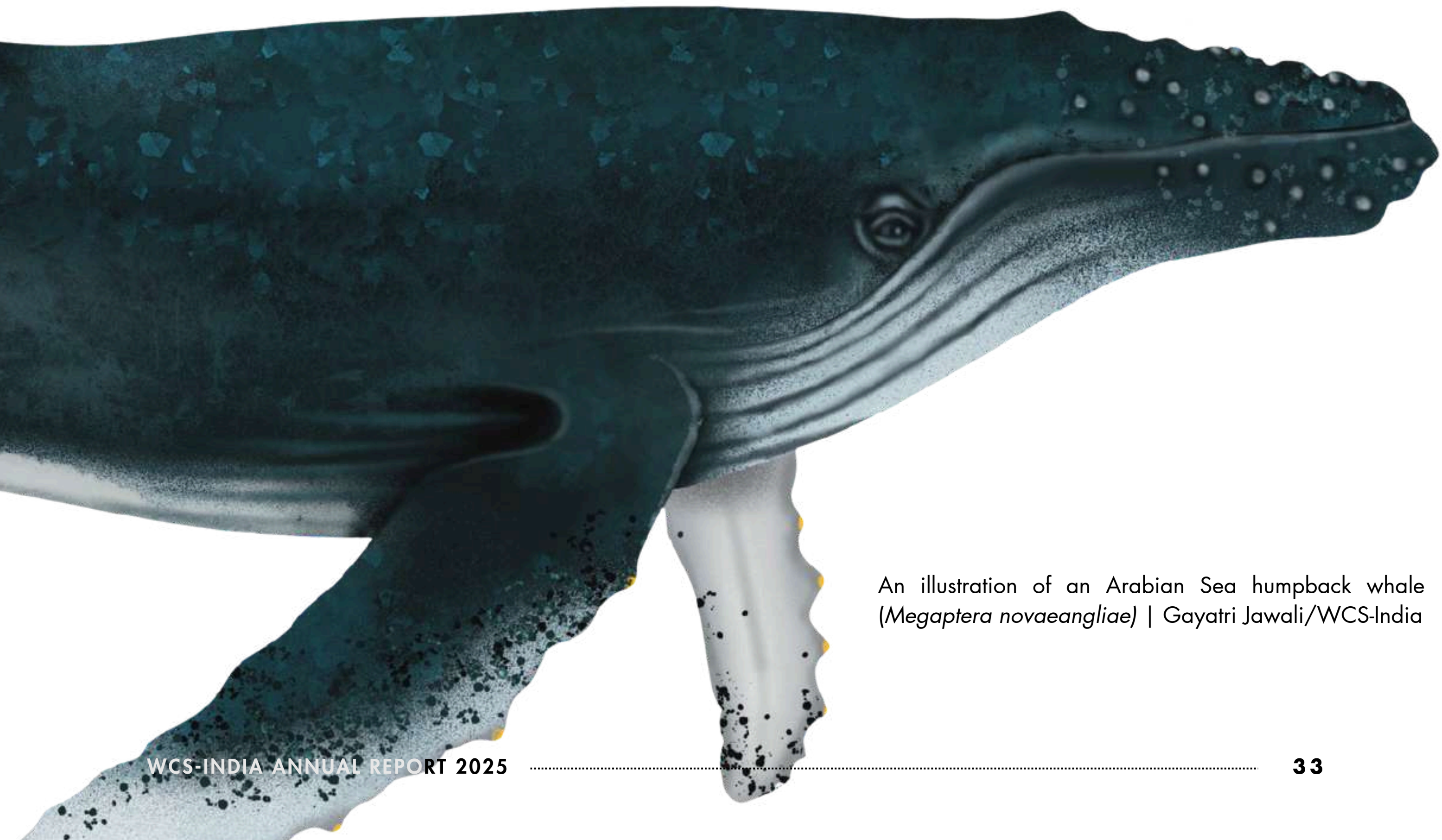
Outreach Impact

- BlueMAP-India and WCS-India websites reached users in 40+ countries
- 20+ educational and outreach materials created in multiple languages
- Short-form videos and reels featured key conservation themes
- 12+ Science of the Wild visuals reached over one million people
- Over 3 million total social media impressions

FUNDING AGENCIES

Our work was possible due to the support of the following agencies.

- Animal Behaviour Society
- Anusandhan National Research Foundation
- Ashraya Hastha Trust
- British Ecological Society
- Duleep Matthai Nature Conservation Trust
- Federal Ministry for Environment, Nature Conservation and Nuclear Safety, Germany (BMUV)
- Gland Fosun Foundation
- HawkWatch International – Global Raptor Research and Conservation Grant
- International Union for Conservation of Nature (IUCN)
- Mangrove Foundation
- Rainforest Trust Inc
- Rainmatter Foundation
- Raptor Research and Conservation Foundation
- Reliance Foundation
- Rohini Nilekani Philanthropies
- Rural India Supporting Trust
- Daida
- The Habitat Trust
- The Peregrine Fund
- The UK Government through the Illegal Wildlife Trade Challenge Fund
- UK Online Giving Foundation
- Bureau of International Narcotics and Law Enforcement Affairs
- United States Fish and Wildlife Service Admin Operations
- WeWork India Management Pvt Ltd
- Wildlife Conservation Network
- Wildlife Conservation Society



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

PUBLICATIONS AND REPORTS

- Akash, M., Zakir, T., Saniat, T., Dheer, A., & **Srivathsa, A.** (2025). "No country for small cats: Systematic analysis of media-reported incidents unravel a troubled scenario for the fishing cat Prionailurus viverrinus in Bangladesh". *Global Ecology and Conservation*, Volume 59, 2025, ISSN 2351-9894.

- Auliya, M., Rasmussen, A.R., Sanders, K.L., & **Lobo, A.S.** (2024). Challenges of regulating commercial use of marine elapid snakes in the Indo-Pacific. *Conservation Biology*, 38(5):1–16.

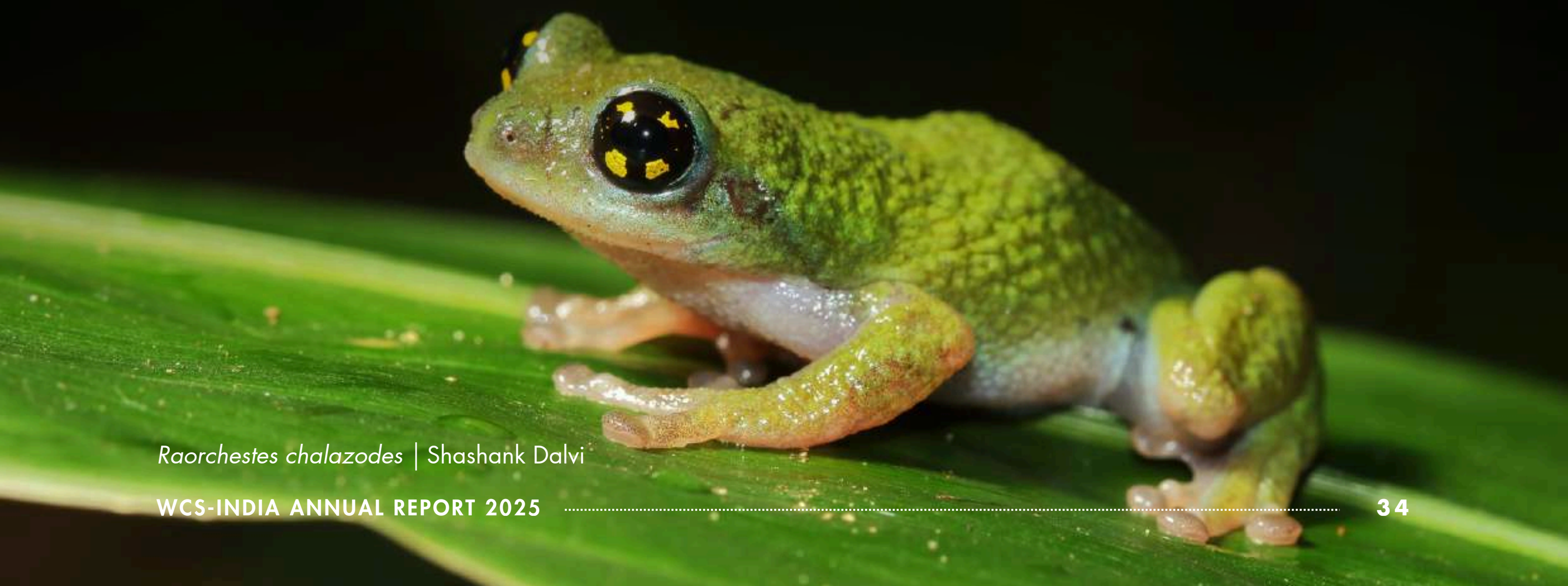
- Duangchantrasiri, S., Sornsa, M., **Jathanna, D.**, Jornburom, P., Pattanavibool, A., Simcharoen, S., Kanishthajata, P., Suebsen, P., Klanprasert, S., Kumar, N. S., Pandey, C. K. & Karanth, K. U. (2024) Rigorous assessment of a unique tiger recovery in Southeast Asia based on photographic capture-recapture modeling of population dynamics. Global Ecology and Conservation, 53: e03016.

- Govindarajulu, D., Gupta, D., Dhyani, S., Choksi, P., **Chandi, M**., & Shahabuddin, G. (2025). Bridging Conservation and Communities: Integrating Conservation Social Science Research in India's Tiger Conservation Efforts. *Social Science Research Network.*

- Seal, S., Bayyana, S., **Pande, A.**, et al. (2024). Spatial prioritization of dugong habitats in India can contribute towards achieving the 30 × 30 global biodiversity target. *Scientific Reports*, 14, 13984.

- **Surve, N., David, D.** (2024). Baseline survey on golden jackal distribution in the Mumbai Metropolitan Region. A technical report submitted to the Mangrove and Marine Biodiversity Conservation Foundation by the Wildlife Conservation Society - India.

- zu Ermgassen, P.S.E., Worthington, T.A., Gair, J.R., **Lobo, A.S.** et al. (2025). Mangroves support an estimated annual abundance of over 700 billion juvenile fish and invertebrates. *Communications Earth & Environment*, 6, 299.



Raorchestes chalazodes | Shashank Dalvi

POPULAR NEWS, ARTICLES AND OTHER MEDIA

- Photo essay: An age-old play about the Irula people's bond with nature | *idr Online*
- Sharing Space With Gaurs | *Nature inFocus*
- [Commentary] Indigenous traditions honour muggers amidst modern challenges | *Mongabay*
- Illegal wildlife trade: When creatures of the sea take flight | *The Hindu*
- Good luck charms, exotic pets: Why Indian star tortoises are smuggled across the India-Bangladesh border | *The Indian Express*
- Blurred Boundaries: The Mishmi and the Forest | *WCS-India (YouTube)*
- Our Lakes and Culture | *WCS-India (YouTube)*
- Monsoon-Induced Strandings: Impact of Seasonal Winds on Baleen Whales and Dolphins | *NDTV India Blog*
- The Heritage of Marine Fishing in Maharashtra | *Agar Saagar Quarterly*
- 'Nagaland should learn from Meghalaya's farmer cooperatives' | *The Morung Express*
- Fringe villages propose 'Guardians' to protect Ntangki National Park | *The Morung Express*
- How Mumbai's golden jackals adapt to survive in the urban wilderness | *Mongabay*
- Golden jackals thrive in mangroves of Indian megacity Mumbai: Study | *Mongabay*
- Figuring out the truth behind Karnataka numbers in leopard report | *Deccan Herald*
- Creekside Neighbours: The Golden Jackals of Mumbai | *WCS-India (YouTube)*
- Monkeys in a Metro | *WCS-India (YouTube)*
- Grunts in the Twilight | *WCS-India*
- The Canid Cooperative | Sanctuary Asia
- The calls of Valparai frogs | *Hornbill*
- Research and Conservation of wildlife in Southern Gujarat | P*eople of Nature Talks*
- Charismatic Canids - Conserving India's Wild Dogs with The Dhole Project | *ThinkWildlifeFoundation*

Matine nudibranchs of genus Chromodorididae | Rujan Sarkar/WCS-India

FINANCIALS

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

No.1/1, Hayavadana Rao Road,
Opp to Kohinoor Grounds, Gavipuram
Extension, Bangalore-560019
E-mail : gananth.co@gmail.com
gacclients@gmail.com

G. ANANTHA & CO.
CHARTERED ACCOUNTANTS

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 2025 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, 2025, 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.

Emphasis of Matter

We draw attention to Note 33 of the notes to financial statements, which describes events occurring after the balance sheet date regarding the Company's registration under the Foreign Contribution (Regulation) Act, 2010 ("FCRA"). The Company's existing registration expired on 31st May 2023, and though the renewal application was submitted on 28th November 2022, the

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Ministry of Home Affairs, Government of India, denied the renewal on 1st May 2025. This denial does not relate to conditions existing at the balance sheet date, and accordingly, no adjustments have been made to the financial statements in this regard. However, such cancellation may affect the Company's ability to receive foreign contributions in the future, and the management is evaluating alternate funding arrangements to mitigate the impact.

Our opinion is not modified in respect of this matter.

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.

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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, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 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,

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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, 2025, which had a feature of recording audit trail facility. Further, the audit trail has been preserved as per the statutory requirements for record retention.

Place: Bangalore
Date:26-09-2025

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

G. ANANTHA & CO. BANGALORE-4 CHARTERED ACCOUNTANTS

Rani N.R
Partner
Membership No.: 214318
UDIN: 25214318BMIZWH8494

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.

G. ANANTHA & CO. BANGALORE-4 CHARTERED ACCOUNTANTS

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, 2025 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.

G. ANANTHA & CO. BANGALORE-4 CHARTERED ACCOUNTANTS

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.

G. ANANTHA & CO. BANGALORE-4 CHARTERED ACCOUNTANTS

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, 2025, 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:26-09-2025

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

Rani N.R
(Partner)
Membership No. 214318
UDIN: 25214318BMIZWH8494

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 2025

(In Rs Hundreds)

Particulars	Note No	As at 31.03.2025	As at 31.03.2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2		
(b) Reserves and Surplus	3	3,35,034	2,86,124
(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	74,694	1,11,923
(3) Current Liabilities			
(a) Short-term borrowings			
(b) Trade payables			
(i) total outstanding dues of micro enterprises and small enterprises			
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.			
(c) Other current liabilities	5	1,99,958	69,787
(d) Short-term provisions	6	25,609	29,907
Total		6,35,295	4,97,741
II.ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	7(A)	76,639	1,24,485
(ii) Intangible assets	7(B)	1,416	10,067
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	8	78,866	1,11,923
(c) Deferred tax assets (net)			
(d) Long term loans and advances			
(e) Other non-current assets	9	20,027	21,890
(2) Current assets			
(a) Current investments	10	27,040	20,880
(b) Inventories			
(c) Trade receivables			
(d) Cash and cash equivalents	11	4,23,916	1,93,391
(e) Short-term loans and advances	12	1,679	5,327
(f) Other current assets	13	5,712	9,778
Total		6,35,295	4,97,741

Significant Accounting Policies 1

For and on behalf of the Board of Directors

Anish Pramod Andheria
Director
DIN: 10270303

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 : 25214318BMIZWH8494

G. ANANTHA & CO. BANGALORE CHARTERED ACCOUNTANTS

Date: 26/09/2025
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 2025

(In Rs Hundreds)

	Particulars	Note No	For the year ended 31.03.2025	For the year ended 31.03.2024
I.	**REVENUE FROM OPERATIONS:**			
(a)	Revenue Grant recognised		14,48,107	15,86,909
(b)	Capital Grant recognised to the extent of Depreciation		76,891	79,498
(c)	Donations		45,356	28,779
(d)	Interest		25,168	10,487
(e)	Other Income		37,159	5,299
	Total Income		16,32,681	17,10,973
II	**EXPENSES :**			
(a)	Cost of operations	14	6,05,708	6,66,466
(b)	Employee benefit expenses	15	8,37,176	9,21,283
(c)	Depreciation & Amortization	7	76,891	79,498
(d)	Other expenses	16	7,498	6,195
	Total Expenses		15,27,274	16,73,442
III	**Surplus/(Deficit) before exceptional and extraordinary items and tax (I - II)**		1,05,407	37,531
IV	Exceptional Items			-
V	Surplus /(Deficit) before extraordinary items and tax (III - IV)		1,05,407	37,531
VI	Extraordinary Items			-
VII	Surplus /(Deficit) before tax (V- VI)		1,05,407	37,531
VIII	Tax expense: (1) Current tax			-
IX.	Surplus/(Deficit) from the period from continuing operations (VII - VIII)		1,05,407	37,531
X.	Surplus/(Deficit) from discontinuing operations			-
XI.	Tax expense of discounting operations			-
XII.	Surplus/(Deficit) from Discontinuing operations (X - XI)			-
XIII.	Surplus /(Deficit) for the period (IX + XII)		1,05,407	37,531
XIV.	Earning per equity share: Not Applicable (1) Basic (2) Diluted			- -

For and on behalf of the Board of Directors

Anish Pramod Andheria
Director
DIN: 10270303

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 : 25214318BMIZWH8494

Date: 26/09/2025
Place: Bangalore

STATEMENT OF TOTAL INCOME

Particulars	(In Rs.)
Receipts as per Receipts and Payments Account	**16,80,89,083**
Less : 15% accmulation	2,52,13,362
	14,28,75,720
Add: Previous year carried forward	
	14,28,75,720
Less: Application of Funds during current year	
Fixed Assets	20,95,853
Revenue Expenses	14,48,24,626
	14,69,20,479
Project and other expenses	
Balance accumulated to be spent within FY 2024-25	**-40,44,759**
Tax Liability	-
Less: Tax Deducted at source	1,01,625
Refund Due	**-1,01,625**

WILDLIFE CONSERVATION SOCIETY-INDIA * BANGALORE

WILDLIFE CONSERVATION SOCIETY-INDIA * 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 2025

(In Rs Hundreds)

Particulars		As on 31.3.2025	As on 31.3.2024
Cash flows from operating activities			
Surplus before taxation		1,05,407	37,531
Adjustments for:			
			-
Depreciation		76,891	79,498
Operating Profit / (Loss) before working capital changes		**1,82,298**	**1,17,029**
Working capital changes:			
(Increase) / Decrease in non current assets		1,863	975
(Increase) / Decrease in advances		3,648	3,123
(Increase) / Decrease in other current assets		4,066	875
Increase / (Decrease) in other current liabilities		88,644	(1,21,503)
Cash generated from operations		2,80,519	499
Income taxes paid			
Net cash from operating activities	**(A)**	**2,80,519**	**499**
Cash flows from investing activities			
(Additions)/Deletions made to Investments		26,897	(31,285)
(Additions)/Deletions made to Fixed assets		(20,394)	(56,840)
(Additions)/Deletions made to Intangible Assets		-	(637)
Net cash used in investing activities	**(B)**	**6,503**	**(88,762)**
Cash flows from financing activities			
Increase/(Decrease) in Capital Reserve		(56,497)	(22,021)
Increase/(Decrease) in General Reserve (other than surplus)			
Net cash used in financing activities	**(C)**	**(56,497)**	**(22,021)**
Net Increase in cash and cash equivalents (A+B+C)		2,30,525	(1,10,284)
Cash and cash equivalents at beginning of period		1,93,391	3,03,675
Cash and cash equivalents at end of period		4,23,916	1,93,391

For and on behalf of the Board of Directors

Anish Pramod Andheria
Director
DIN: 10270303

Sanjay Sondhi
Director
DIN: 01718134

Date: 26/09/2025
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 : 25214318BMIZWH8494

G. ANANTHA & CO. BANGALORE-4 CHARTERED ACCOUNTANTS

WILDLIFE CONSERVATION SOCIETY-INDIA 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 2025

Particulars	(In Rs Hundreds)	(In Rs Hundreds)
Opening Balance		
Cash In Hand		-
Bank Balance :		
In Current & Savings account	1,93,391	
In Fixed Deposit account	-	1,93,391
Add: Receipts		
Grant Received	16,05,783	
Donations Received	45,356	
Interest received	10,606	
Sales of Fixed Assets	17,000	
Other Income	2,146	16,80,891
Total		18,74,282
Payments		
Program Expenses		
Project consumables & Field expenses	1,76,978	
Printing of Training materials	17,933	
Materials and Supplies	1,341	
Rent / Lease - Field	14,139	
Professional fees	1,51,625	
Salaries & Allowances	7,13,465	
Travelling & Conveyance	86,575	
Office Supplies	1,439	
Communication expenses	12,526	
Repairs and Maintenance	2,819	
Books and Periodicals	238	
Rates & Taxes	1,761	
Other Expenses	11,776	
Fixed Asset	20,959	12,13,572
Administration Expenses		
Professional fees	13,943	
Salaries & Allowances	1,73,842	
Travelling & Conveyance	680	
Postage, Courier & Freight	506	
Printing	1,354	
Insurance & Utilities	6,139	
Rent Office	30,520	
Office Supplies	5,038	
Communication expenses	8,561	
Audit fees	2,718	
Repairs and Maintenance	5,495	
Books and Periodicals	-	
Rates & Taxes	1,588	
Other charges	4,636	
Bank charges	612	2,55,633
Net movement in Current Assets & Liabilites		-18,839
Closing Balance		
Cash In Hand		-
Bank Balance :		
In Current & Savings account	4,23,916	
In Fixed Deposit account	-	4,23,916
Total		18,74,282

For and on behalf of the Board of Directors

Anish Pramod Andheria
Director
DIN: 10270303

Sanjay Sondhi
Director
DIN: 01718134

Date: 26/09/2025
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 : 25214318BMIZWH8494

G. ANANTHA & CO.
BANGALORE-4
CHARTERED ACCOUNTANTS

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

BANGALORE

BANGALORE

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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.

WILDLIFE CONSERVATION SOCIETY-INDIA * BANGALORE

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G. ANANTHA & CO. * BANGALORE-4 * CHARTERED ACCOUNTANTS

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

(In Rs Hundreds)

NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2025

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 31.03.2025	As at 31.03.2024
a	Capital Reserve:		
	Opening balance	1,34,552	1,56,573
	Add: Received during the year	21,012	73,950
	Add/(Less): Transfer during the year	(618)	(16,473)
	Less: Depreciation recognised as income	76,891	79,498
	Sub Total (a)	78,055	1,34,552
b	General Reserve		
	Opening balance	1,51,572	1,14,041
	Add/(Less): Surplus/(Deficit) for the year	1,05,407	37,531
	Add/(Less): Transfer during the year	-	-
	Sub Total (b)	2,56,979	1,51,572
	Total (a)+(b)	3,35,034	2,86,124

4	Long Term Provisions	As at 31.03.2025	As at 31.03.2024
a	Provision for Gratuity	74,694	1,11,923
	(Deposited in LIC Gratuity Fund shown under Non current Investments)		
	Total	74,694	1,11,923

5	Other Current Liabilities	As at 31.03.2025	As at 31.03.2024
a	Project Grant:		
	Opening balance	38,921	1,83,872
	Add: Received during the year	16,05,783	14,90,840
	Add: Amount received on account of sale of Asset	-	19,646
	Less: Capital grant transferred to Capital reserve (Assets)	21,012	73,950
	Less: Utilised - Revenue expenses recognised as income	14,48,107	15,86,909
	Less: Project expenses incurred in advance	1,670	(5,423)
	Less: Project Fund refunded to the Donor	-	-
	Sub Total (a)	1,73,916	38,921
b	Others		
	Statutory liabilities	13,129	12,013
	Staff Welfare Payable	-	7,661
	Expenses payable	12,914	11,192
	Sub Total (b)	26,043	30,866
	Total	1,99,958	69,787

6	Short Term Provisions	As at 31.03.2025	As at 31.03.2024
a	Provision for Gratuity (Deposited in LIC Gratuity Fund shown under Current Investments)	25,609	20,880
b	Provision for Gratuity (Others)	-	9,027
	Total	25,609	29,907

WILDLIFE CONSERVATION SOCIETY-INDIA BANGALORE

WILDLIFE CONSERVATION SOCIETY-INDIA BANGALORE

G. ANANTHA & CO. BANGALORE-4 CHARTERED ACCOUNTANTS

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 2024	1,26,364	12,096	25,126	95,551	1,53,358	4,12,495
Additions	12,534	-	1,724	1,279	5,476	21,012
Disposals / adjustments	90	-	-	3,218		3,308
Cost as on 31st March 2025	1,38,808	12,096	26,849	93,612	1,58,834	4,30,199
Depreciation						
As on 1st April 2024	95,938	8,098	14,540	66,395	1,03,039	2,88,009
for the year	23,153	1,029	5,360	9,064	29,634	68,240
Disposals / adjustments	-	-	-	2,690		2,690
At 31st March 2025	1,19,091	9,127	19,900	72,768	1,32,673	3,53,559
Net Block						
At 31st March 2025	19,717	2,969	6,949	20,843	26,161	76,639
At 31st March 2024	30,426	3,998	10,585	29,156	50,319	1,24,485

(B) Intangible Assets (In Rs Hundreds)

Particulars	Software	Website	Total
Gross Block			
Cost as on 1st April 2024	21,705	4,248	25,953
Transferred from Assets under Development	-	-	-
Additions	-	-	-
Disposals / adjustments	-	-	-
Cost as on 31st March 2025	21,705	4,248	25,953
Amortisation			
As on 1st April 2024	14,470	1,416	15,886
for the year	7,235	1,416	8,651
Transfer to Intangible Asset	-	-	-
At 31st March 2025	21,705	2,832	24,537
Net Block			
At 31st March 2025	-	1,416	1,416
At 31st March 2024	7,235	2,832	10,067

WILDLIFE CONSERVATION SOCIETY-INDIA * BANGALORE

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G. ANANTHA & CO. * BANGALORE-4 * CHARTERED ACCOUNTANTS

8	Non Current Investments	As at 31.03.2025	As at 31.03.2024
a	LIC Gratuity Fund	78,866	1,11,923
	Total	78,866	1,11,923

9	Other non current assets	As at 31.03.2025	As at 31.03.2024
a	Deposits	20,027	21,890
	Total	20,027	21,890

10	Current Investments	As at 31.03.2025	As at 31.03.2024
a	LIC Gratuity Fund	27,040	20,880
	Total	27,040	20,880

11	Cash and Cash equivalents	As at 31.03.2025	As at 31.03.2024
a	Cash at bank:		
	In Fixed deposit account	-	-
	In Current & Savings Account		
	State Bank of India	3,79,245	1,10,841
	-	-	-
	Axis Bank	44,671	82,550
	Sub Total (a)	4,23,916	1,93,391
b	Cash on hand		-
	Sub Total (b)	-	-
	Total (a)+(b)	4,23,916	1,93,391

12	Short term loans and advances	As at 31.03.2025	As at 31.03.2024
a	Advance for expenses	1,679	5,327
	Total	1,679	5,327

13	Other Current Assets	As at 31.03.2025	As at 31.03.2024
a	Tax Deducted at source receivable	2,227	3,944
b	Prepaid Expenses	3,459	5,705
c	Prepaid Expenses	25	-
d	Tax collected at source receivable	-	129
	Total	5,712	9,778

14	Cost of operations	As at 31.03.2025	As at 31.03.2024
a	Project consumables & Field expenses	2,28,803	1,97,111
b	Repairs & Maintenance	6,787	16,741
c	Travelling and Conveyance	79,726	1,40,236
d	Postage, courier & freight charges	1,679	1,627
e	Printing	18,658	19,539
f	Books and Periodicals	238	2,019
g	Rent / Lease - Field	38,505	51,807
h	Professional charges	1,60,508	1,61,514
i	Insurance amd Utilities	19,752	24,153
j	Communication expenses	21,563	5,237
k	Office expenses	29,250	40,677
l	Rates & Taxes	239	5,806
	Total	6,05,708	6,66,466

15	Employee benefit expenses	As at 31.03.2025	As at 31.03.2024
a	Salaries & Allowances	8,37,176	8,68,607
b	Gratuity	-	52,676
	Total	8,37,176	9,21,283

16	Other expenses	As at 31.03.2025	As at 31.03.2024
a	Bank charges	612	660
b	Audit Fees	6,887	5,535
	Total	7,498	6,195

WILDLIFE CONSERVATION SOCIETY-INDIA * BANGALORE

WILDLIFE CONSERVATION SOCIETY-INDIA * BANGALORE

G. ANANTHA & CO. * BANGALORE-4 * CHARTERED ACCOUNTANTS

(In Rs Hundreds)

16 Additional information

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

Particulars	2024-25	2023-24
As Auditors	5,887	5,535

b) Related Party Disclosure:

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

Name	Relation
Sanjay Sondhi	Director
Nandita Hazarika	Director (Date of Resignation :27/06/2025)
Jayashree Ratnam	Director
Anant Pande	Director (Date of Resignation :30/05/2025)
Anish Pramod Andheria	Director

Directors Remuneration	2024-25	2023-24
Sanjay Sondhi	-	-
Nandita Hazarika	-	-
Jayashree Ratnam	-	-
P.M.Muthanna	-	-
Anant Pande	19,253	17,661
Anish Pramod Andheria	-	-

c)

Earnings in foreign currency:	2024-25	2023-24
Grant	11,11,008	13,09,096
Donation	21,201	12,601

Figures reported are the amounts actually received from foreign currency.

d)

Expenses in foreign currency:	2024-25	2023-24
Fees For Technical Services	-	-

17 Additional Regulatory Information

i) Intangible assets under development ageing.

	Amount in CWIP for a period of				
Intangible assets under development	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
Website	-	-	-	-	-
At 31st March 2025	-	-	-	-	-
At 31st March 2024	-	-	-	-	-

ii) Ratios

Ratio	Unit	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance
Current Ratio	Times	Current Assets	Current Liabilities	2.03	2.30	0.12%	Increase 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	%	Earning before interest and taxes	Capital Employed	NA	NA	NA	
Return on investment	%	Return(PAT)	Networth	NA	NA	NA	

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

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

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

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G. ANANTHA & CO. BANGALORE-4 CHARTERED ACCOUNTANTS

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:

a. 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

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

27 The company does not have any immovable propety .

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 borowing 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 Events occuring after Balance Sheet date: The Company's existing registration under the Foreign Contribution (Regulation) Act, 2010 ("FCRA") was expired on 31st May 2023, and the renewal application submitted on 28th November 2022 was denied by the Ministry of Home Affairs (MHA), Government of India as communicated on 1st May 2025. This denial of registration does not relate to conditions existing at the balance sheet date, and accordingly, no adjustments have been made in these financial statements. However, the cancellation may affect the Company's ability to receive foreign contributions in the future, and the management is evaluating alternate funding arrangements to mitigate the impact.

33 Previous year figures have been regrouped wherever necessary.

For and on behalf of the Board of Directors,

Anish Pramod Andheria
Director
DIN: 10270303

Sanjay Sondhi
Director
DIN: 01718134

WILDLIFE CONSERVATION SOCIETY-INDIA * BANGALORE

Date: 26/09/2025
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 : 25214318BMIZWH8494

G. ANANTHA & CO. * BANGALORE-4 * CHARTERED ACCOUNTANTS

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 2025

(In Rs Hundreds)

Particulars	Note No.	As at 31.03.2025	As at 31.03.2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2		
(b) Reserves and Surplus	3	2,20,771	1,94,146
(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	74,694	1,11,923
(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	76,993	51,969
(d) Short-term provisions	6	25,609	29,907
Total		**3,98,067**	**3,87,945**
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	7(A)	50,745	81,227
(ii) Intangible assets	7(B)	1,416	10,067
(iii) Capital work-in-progress			
(iv) Intangible assets under development			-
(b) Non-current investments	8	78,866	1,11,923
(c) Deferred tax assets (net)			
(d) Long term loans and advances			
(e) Other non-current assets	9	20,027	21,690
(2) Current assets			
(a) Current investments	10	27,040	20,880
(b) Inventories			
(c) Trade receivables			
(d) Cash and cash equivalents	11	2,14,521	1,31,478
(e) Short-term loans and advances	12	1,679	3,130
(f) Other current assets	13	3,773	7,550
Total		**3,98,067**	**3,87,945**

Significant Accounting Policies — 1

For and on behalf of the Board of Directors

Anish Pramod Andheria
Director
DIN: 10270303

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 : 25214318BMIZWI9155

Date: 26/09/2025
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 2025

(In Rs Hundreds)

	Particulars	Note No	As at 31.03.2025	As at 31.03.2024
I.	**REVENUE FROM OPERATIONS:**			
(a)	Revenue Grant recognised		10,76,243	14,02,671
(b)	Capital Grant recognised to the extent of Depreciation & Amortization		46,427	63,236
(c)	Donations		21,201	12,117
(d)	Interest		17,808	6,034
(e)	Other Income		27,354	4,250
	Total Income		**11,89,033**	**14,88,308**
II	**EXPENSES :**			
(a)	Cost of Operations	14	3,61,862	5,41,054
(b)	Employee Benefit Expenses	15	7,08,550	8,58,161
(c)	Depreciation & Amortization	7	46,427	63,236
(d)	Other expenses	16	6,437	6,163
	Total Expenses		**11,23,275**	**14,68,614**
III	**Surplus/(Deficit)**		**65,758**	**19,694**

For and on behalf of the Board of Directors

Anish Pramod Andheria
Director
DIN: 10270303

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 : 25214318BMIZWI9155

Date: 26/09/2025
Place: Bangalore

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

FCRA Receipt and Payment account for the year ended 31st March 2025

Particulars	(In Rs Hundreds)	(In Rs Hundreds)
Opening Balance		
Cash In Hand		
Bank Balance :		
In Current & Savings account	1,31,478	
In Fixed Deposit account	-	1,31,478
Add: Receipts		
Grant Received	11,11,008	
Donations Received	21,201	
Interest received	4,001	
Sale of Fixed Assets	17,000	
Other Income	-	11,53,210
Total		12,84,688
Payments		
Program Expenses		
Project consumables & Field expenses	72,663	
Printing of Training materials	14,874	
Rent / Lease - Field	14,139	
Professional fees	86,541	
Salaries & Allowances	5,82,159	
Travelling & Conveyance	53,297	
Office Supplies	1,439	
Communication expenses	12,526	
Repairs and Maintenance	2,819	
Books and Periodicals	213	
Rates & Taxes	1,761	
Other Expenses	11,776	
Fixed Asset	7,911	8,62,116
Administration Expenses		
Professional fees	13,943	
Salaries & Allowances	1,60,593	
Travelling & Conveyance	680	
Postage, Courier & Freight	434	
Printing	812	
Insurance & Utilities	3,688	
Rent Office	24,390	
Office Supplies	5,038	
Communication expenses	2,346	
Audit fees	2,633	
Rates & Taxes	1,588	
Repairs and Maintenance	1,670	
Misc. Expenses		
Other Expense	4,593	
Bank charges	553	2,22,960
Net movement in Current Assets & Liabilites		-14,909
Closing Balance		
Cash In Hand		
Bank Balance :		
In Current & Savings account	2,14,521	
In Fixed Deposit account	-	2,14,521
Total		**12,84,688**

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

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 : 25214318BMIZWI9155

For and on behalf of the Board of Directors

Anita Pramod Andheria
Director
DIN: 10270303

Sanjay Sondhi
Director
DIN: 01718134

Date: 26/09/2025
Place: Bangalore

WILDLIFE CONSERVATION SOCIETY - INDIA

551, 7th Main Road Rajiv Gandhi Nagar 2nd Phase Kodigehalli
Bangalore 560097
CIN: U74999KA2011NPL058034

(In Rs Hundreds)

NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2025

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 31.03.2025	As at 31.03.2024
a	Capital Reserve:		
	Opening balance	91,294	1,37,678
	Add: Additions during the year	7,911	33,324
	Add/(Less): Transfer during the year	(618)	(16,473)
	Less: Depreciation recognised as income	46,427	63,236
	Sub Total (a)	52,161	91,294
b	General Reserve:		
	Opening balance	1,02,852	83,158
	Add/(Less): Surplus/(Deficit) for the year	65,758	19,694
	Add/(Less): Transfer during the year		
	Sub Total (b)	1,68,610	1,02,852
	Total (a)+(b)	2,20,771	1,94,146

4	Long term provisions	As at 31.03.2025	As at 31.03.2024
a	Provision for Gratuity (Deposited in LIC Gratuity Fund shown under Non current Investments)	74,694	1,11,923
	Total	74,694	1,11,923

5	Other current liabilities	As at 31.03.2025	As at 31.03.2024
a	Project Grant:		
	Opening balance	30,296	1,35,425
	Add: Received during the year	11,11,008	13,09,096
	Add: Amount received on account of sale of Asset	-	19,646
	Less: Capital grant transferred to Capital reserve (Assets)	7,911	33,324
	Less: Utilised - Revenue expenses recognised as income	10,76,243	14,02,671
	Less: Project expenses incurred in advance	902	(2,124)
	Less: Project Fund refunded to the Donor	-	-
	Sub Total (a)	56,247	30,296
b	Others:		
	Statutory liabilities	10,305	11,157
	Staff Welfare Payable	-	-
	Expenses payable	10,441	10,517
	Sub Total (b)	20,746	21,673
	Total (a)+(b)	76,993	51,969

6	Short term provisions	As at 31.03.2025	As at 31.03.2024
a	Provision for Gratuity (Deposited in LIC Gratuity Fund shown under Current Investments)	25,609	20,880
b	Provision for Gratuity (Others)	-	9,027
	Total	25,609	29,907

WILDLIFE CONSERVATION SOCIETY-INDIA BANGALORE

WILDLIFE CONSERVATION SOCIETY-INDIA BANGALORE

G. ANANTHA & CO. BANGALORE-4 CHARTERED ACCOUNTANTS

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 2024	1,13,957	12,096	19,505	90,197	79,555	3,15,310
Additions	7,301	-	110	-	500	7,911
Disposals / adjustments	90	-	-	3,218	-	3,308
Cost as on 31st March 2025	1,21,169	12,096	19,615	86,979	80,055	3,19,914
Depreciation						
As on 1st April 2024	91,948	8,098	13,090	65,313	55,634	2,34,083
for the year	15,553	1,029	3,015	7,564	10,615	37,776
Disposals / adjustments	-	-	-	2,690	-	2,690
At 31st March 2025	1,07,501	9,127	16,106	70,187	66,249	2,69,169
Net Block						
At 31st March 2025	13,668	2,969	3,509	16,792	13,806	50,745
At 31st March 2024	22,009	3,998	6,414	24,884	23,921	81,227

(B) Intangible Assets (In Rs Hundreds)

Particulars	Software	Website	Total
Gross Block			
Cost as on 1st April 2024	21,705	4,248	25,953
Transfer to Intangible Asset	-	-	-
Additions	-	-	-
Disposals / adjustments	-	-	-
Cost as on 31st March 2025	21,705	4,248	25,953
Amortisation			
As on 1st April 2024	14,470	1,416	15,886
for the year	7,235	1,416	8,651
Transfer to Intangible Asset	-	-	-
At 31st March 2025	21,705	2,832	24,537
Net Block			
At 31st March 2025	-	1,416	1,416
At 31st March 2024	7,235	2,832	10,067

WILDLIFE CONSERVATION SOCIETY-INDIA BANGALORE

WILDLIFE CONSERVATION SOCIETY-INDIA BANGALORE

G. ANANTHA & CO. BANGALORE-4 CHARTERED ACCOUNTANTS

8	Non current investments	As at 31.03.2025	As at 31.03.2024
a	LIC Gratuity Fund	78,866	1,11,923
	Total	78,866	1,11,923

9	Other Non current assets	As at 31.03.2025	As at 31.03.2024
a	Deposits (Unsecured and considered good)	20,027	21,690
	Total	20,027	21,690

10	Current investments	As at 31.03.2025	As at 31.03.2024
a	LIC Gratuity Fund	27,040	20,880
	Total	27,040	20,880

11	Cash and cash equivalents	As at 31.03.2025	As at 31.03.2024
a	Cash at bank:		
	In Fixed deposit account		-
	In Current Account		
	State Bank of India	1,90,335	72,394
	State Bank of India	4,194	547
	Axis Bank	19,991	58,536
	Sub Total (a)	2,14,521	1,31,478
b	Cash on hand	-	-
	Sub Total (b)	-	-
	Total (a)+(b)	2,14,521	1,31,478

12	Short term loans and advances	As at 31.03.2025	As at 31.03.2024
a	Advance for expenses	1,679	3,130
	Total	1,679	3,130

13	Other current assets	As at 31.03.2025	As at 31.03.2024
a	Tax Deducted at source receivable	895	2,251
b	Prepaid Insurance	2,852	5,170
c	Prepaid Expenses	25	
d	Tax collected at source receivable		129
	Total	3,773	7,550

14	Cost of operations	As at 31.03.2025	As at 31.03.2024
a	Project consumables & Field expenses	75,019	1,18,444
b	Repairs and Maintenance	3,077	14,489
c	Travelling, Food and Conveyance	73,052	1,36,348
d	Postage, courier & freight charges	1,491	1,234
e	Printing	15,685	13,765
f	Books and Periodicals	213	1,966
g	Rent / Lease - Field and office	38,505	51,807
h	Professional charges	95,322	1,30,422
i	Insurance and Utilities	17,241	23,161
j	Communication expenses	16,085	5,237
k	Office expenses	25,977	38,399
l	Rates & Taxes	193	5,781
	Total	3,61,862	5,41,054

15	Employee Benefit expenses	As at 31.03.2025	As at 31.03.2024
a	Salaries & Allowances	7,08,550	8,05,485
b	Gratuity	-	52,676
	Total	7,08,550	8,58,161

16	Other expenses	As at 31.03.2025	As at 31.03.2024
a	Bank charges	553	628
b	Audit fees	5,884	5,535
	Total	6,437	6,163

WILDLIFE CONSERVATION SOCIETY-INDIA BANGALORE

WILDLIFE CONSERVATION SOCIETY-INDIA BANGALORE

G. ANANTHA & CO. BANGALORE-4 CHARTERED ACCOUNTANTS

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

NON- FCRA BALANCE SHEET AS AT 31ST MARCH 2025

(In Rs Hundreds)

Particulars	Note No	As at 31.03.2025	As at 31.03.2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2		
(b) Reserves and Surplus	3	1,14,264	91,978
(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	1,22,965	17,818
(d) Short-term provisions	6		
Total		2,37,229	1,09,796
II.ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	7(A)	25,894	43,258
(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
(2) Current assets			
(a) Current investments	10		
(b) Inventories			
(c) Trade receivables			
(d) Cash and cash equivalents	11	2,09,395	61,913
(e) Short-term loans and advances	12	-	2,197
(f) Other current assets	13	1,939	2,228
Total		2,37,229	1,09,796

Significant Accounting Policies — 1

For and on behalf of the Board of Directors

Anish Pramod Andheria
Director
DIN: 10270303

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 : 25214318BMIZWH8494

Date: 26/09/2025
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 2025

(In Rs Hundreds)

	Particulars	Note No	As at 31.3.2025	As at 31.3.2024
I.	**REVENUE FROM OPERATIONS:**			
(a)	Revenue Grant recognised		3,71,864	1,84,239
(b)	Capital Grant recognised to the extent of Depreciation		30,464	16,262
(c)	Donations		24,155	16,662
(d)	Interest		7,359	4,453
(e)	Other Income		9,805	1,049
	Total Income		**4,43,648**	**2,22,665**
II.	**EXPENSES :**			
(a)	Cost of Operations	14	2,43,847	1,25,412
(b)	Employee Benefit Expenses	15	1,28,626	63,122
(c)	Depreciation	7	30,464	16,262
(d)	Other expenses	16	1,061	32
	Total Expenses		**4,03,998**	**2,04,829**
III	**Surplus/(Deficit)**		**39,649**	**17,836**

For and on behalf of the Board of Directors

Anish Pramod Andheria
Director
DIN: 10270303

Sanjay Sondhi
Director
DIN: 01718134

Date: 26/09/2025
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 : 25214318BMIZWH8494

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 2025

Particulars	(In Rs Hundreds)	(In Rs Hundreds)
Opening Balance		
Cash In Hand		-
Bank Balance :		
In Current & Savings account	61,913	
In Fixed Deposit account	-	61,913
Add: Receipts		
Grant Received	4,94,775	
Donations Received	24,155	
Interest received	6,605	
Other Income	2,146	
Advance Received	-	5,27,681
Total		5,89,594
Payments		
Program Expenses		
Project consumables & Field expenses	1,04,315	
Printing of Training materials	3,060	
Materials and Supplies	1,341	
Professional fees	65,084	
Salaries & Allowances	1,31,306	
Travelling & Conveyance	33,278	
Books and Periodicals	25	
Fixed Assets	13,047	3,51,456
Administration Expenses		
Salaries & Allowances	13,249	
Electricity and Water Charges	73	
Insurance & Utilities	2,452	
Communication expenses	6,215	
Office Rent	6,130	
Audit fees	85	
Repairs and Maintenance	3,825	
Rates and Taxes	542	
Bank Charges	59	
Other Expenses	43	32,673
Net movement in Current Assets & Liabilites		-3,930
Closing Balance		
Cash In Hand	-	
Bank Balance :		
In Current & Savings account	2,09,395	
In Fixed Deposit account	-	2,09,395
Total		5,89,594

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

Anish Pramod Andheria
Director
DIN: 10270303

Sanjay Sondhi
Director
DIN: 01718134

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

G. ANANTHA & CO. BANGALORE-4 CHARTERED ACCOUNTANTS

Rani N.R
Partner
Membership No: 214318
UDIN : 25214318BMIZWH8494

CONSERVATION SOCIETY BANGALORE

Date:
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, 2025

(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 31.03.2025	As at 31.03.2024
a	**Capital Reserve:**		
	Opening balance	43,258	18,895
	Add: Received during the year	13,101	40,626
	Add/(Less): Transfer during the year	-	-
	Less: Depreciation recognised as income	30,464	16,262
	Sub Total (a)	25,894	43,258
b	**General Reserve**		
	Opening balance	48,720	30,884
	Add/(Less): Surplus/(Deficit) for the year	39,649	17,836
	Add/(Less): Transfer during the year		
	Sub Total (b)	88,369	48,720
	Total (a)+(b)	1,14,264	91,978

4	Long Term Provisions	As at 31.03.2025	As at 31.03.2024
a	Provision for Gratuity		-
	Total		-

5	Other Current Liabilities	As at 31.03.2025	As at 31.03.2024
a	**Project Grant:**		
	Opening balance	8,626	48,448
	Add: Received during the year	4,94,775	1,81,744
	Add: Amount received on account of sale of Asset	-	-
	Less: Capital grant transferred to Capital reserve (Assets)	13,101	40,626
	Less: Utilised - Revenue expenses recognised as income	3,71,864	1,84,239
	Less: Project expenses incurred in advance	768	(3,299)
	Less: Project Fund refunded to the Donor	-	-
	Sub Total (a)	1,17,669	8,626
b	Others	As at 31.03.2025	As at 31.03.2024
	Statutory liabilities	2,824	856
	Staff Welfare Payable	-	7,661
	Expenses payable	2,472	675
	Sub Total (b)	5,296	9,192
	Total	1,22,965	17,818

6	Short Term Provisions	As at 31.03.2025	As at 31.03.2024
a	Provision for Gratuity (Deposited in LIC Gratuity Fund shown under Current Investments)	-	-
b	Provision for Gratuity (Others)		
	Total	-	-

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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 2024	**12,407**	**5,621**	**5,354**	**73,803**	**97,184**
Additions	5,232	1,614	1,279	4,976	13,101
Disposals / adjustments	-	-	-	-	-
Cost as on 31st March 2025	**17,640**	**7,234**	**6,632**	**78,779**	**1,10,285**
Depreciation					
As on 1st April 2024	**3,990**	**1,450**	**1,082**	**47,405**	**53,926**
for the year	7,600	2,345	1,500	19,020	30,464
Disposals / adjustments	-	-	-	-	-
At 31st March 2025	**11,590**	**3,794**	**2,582**	**66,424**	**84,391**
Net Block					
At 31st March 2025	**6,049**	**3,440**	**4,051**	**12,354**	**25,894**
At 31st March 2024	**8,417**	**4,171**	**4,272**	**26,398**	**43,258**

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8	Non Current Investments	As at 31.03.2025	As at 31.03.2024
a	LIC Gratuity Fund	-	-
	Total	-	-

9	Other non current assets	As at 31.03.2025	As at 31.03.2024
a	Deposits (Unsecured and considered good)	-	200
	Total	-	200

10	Current Investments	As at 31.03.2025	As at 31.03.2024
a	LIC Gratuity Fund	-	-
	Total	-	-

11	Cash and Cash equivalents	As at 31.03.2025	As at 31.03.2024
a	Cash at bank:		
	In Fixed deposit account	-	-
	In Savings Account		
	Axis Bank - 195	4,435	24,013
	Axis Bank - 993	20,245	-
	State Bank of India	1,84,715	37,899
	Sub Total (a)	2,09,395	61,913
b	Cash on hand	-	-
	Sub Total (b)	-	-
	Total (a)+(b)	2,09,395	61,913

12	Short term loans and advances	As at 31.03.2025	As at 31.03.2024
a	Advance for expenses	-	2,197
	Total	-	2,197

13	Other Current Assets	As at 31.03.2025	As at 31.03.2024
a	Tax Deducted at source receivable	1,332	1,693
b	Prepaid Insurance	607	535
c	Prepaid Expenses	-	-
d	Tax collected at source receivable	-	-
	Total	1,939	2,228

14	Cost of operations	As at 31.03.2025	As at 31.03.2024
a	Project consumables & Field expenses	1,53,784	78,666
b	Repairs and Maintenance	3,710	2,252
c	Travelling, Food and Conveyance	6,674	3,888
d	Postage, courier & freight charges	188	393
e	Printing	2,972	5,774
f	Books and Periodicals	25	52
g	Rent / Lease - Field and office	-	-
h	Professional charges	65,185	31,092
i	Insurance and Utilities	2,511	992
j	Communication expenses	5,478	
k	Office expenses	3,273	2,278
l	Rates & Taxes	46	25
	Total	2,43,847	1,25,412

15	Employee benefit expenses	As at 31.03.2025	As at 31.03.2024
a	Salaries & Allowances	1,28,626	63,122
b	Gratuity		
	Total	1,28,626	63,122

16	Other expenses	As at 31.03.2025	As at 31.03.2024
a	Bank charges	59	32
b	Audit Fees	1,003	-
	Total	1,061	32

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