

S. KRISHNAMOORTHY & CO.

Chartered Accountants

PARTNERS

K.N. SREEDHARAN F.C.A.

G. KARTHIKEYAN F.C.A.

B. KRISHNAMOORTHY F.C.A.

V. INDIRA F.C.A.

U.N.P. MONAJ A.C.A.

CERTIFICATE

We have audited the accounts of Wildlife Information Liaison Development Society, 3A2, Varadharajulu Nagar, FCI Road, Ganapathy, Coimbatore – 641 006, Registered Society Reg. No. 76 dated 31 March 1999 (FCRA Regn. No. 075850159), for the year ending 31 March 2026 and examined all relevant books and vouchers and certify that according to the audited accounts:

1. The brought forward foreign contribution at the beginning of the financial year was Rs. 11,64,437/-
2. Foreign contribution of Rs. 3,54,032/- was received by the Association during the financial year 2025-2026.
3. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of Rs. 4,13,212/- was received by the Association during the financial year 2025-2026.
4. The balance of unutilised foreign contribution with the Association at the end of the financial year 2025-2026 was Rs. 2,63,829/-
5. Certified that the Society has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with Rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
6. The information furnished in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by me/us.
7. The association has utilized the foreign contribution received for the purpose(s) it is registered/granted prior permission under Foreign Contribution (Regulation) Act, 2010.

We have examined all relevant books and records, and we hereby certify the following activity/project wise and location wise details of receipt and utilisation of foreign contribution:



Office: 2nd Floor, No.16, Bharathi Park Main Road, 2nd Cross Street, Coimbatore - 641 043
Tel: 0422 - 4039900, 90030 80422, 91500 60422 | E-mails: skmcoca@skmcoca.com karthikeyan.auditor@gmail.com

GKM Towers, No.141, Alagesan Road, Saibaba Colony, Coimbatore - 641 011. Tel: 0422 - 4385850

Sl. No.	Name of project / activity	Address / location	Previous balance (in cash)	Receipt during the year (in cash)	Utilised (in cash)	Balance (in cash)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Journal of Threatened Taxa (Corpus)	India	1,12,511	–	1,12,511	–
2	Wildlife Conservation Outreach Activities (Corpus)	India	8,21,756	–	7,65,000	56,756.00
3	Journal of Threatened Taxa (Non-Corpus)	India	2,30,170	3,54,032	3,77,129	2,07,073
	Total		11,64,437	3,54,032	12,54,640	2,63,829

We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief Wildlife Information Liaison Development Society have not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder.

For S. KRISHNAMOORTHY & CO.

F.R. No.: 001496S

Chartered Accountants



Indira

V. INDIRA

Partner

Membership No.: 200817

UDIN: 26200817DSNSTA7368

Place : Coimbatore

Date : 28.07.2026

Wildlife Information Liaison Development Society
3A2 Varadharajulu Nagar, Ganapathy, Coimbatore - 641006
FCRA Branch - Balance Sheet as on March 31, 2026

(Amount in Rs.)

Particulars	Note	31 March 2026	31 March 2025
I Sources of Funds			
(a) Unrestricted Funds	1	22,62,263	18,68,137
(b) Restricted Funds	1	2,63,829	11,64,437
TOTAL		25,26,092	30,32,574
II Application of Funds			
1 Non-current Assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	2	536	894
Subtotal		536	894
2 Current Assets			
(a) Current Investments	3	23,88,731	29,75,519
(b) Cash and Bank Balances	4	1,36,825	56,161
Subtotal		25,25,556	30,31,680
TOTAL		25,26,092	30,32,574

See accompanying notes to financial statements

As per our report annexed
For S.Krishnamoorthi & Co.
Chartered Accountants
Firm's Registration Number : 0014965

For Wildlife Information Liaison Development Society

V. Indira

V. Indira, Partner
Membership No. 200817
Date: 10.06.2026



Latha G. Ravikumar

Latha G. Ravikumar
Treasurer
PAN: ABEPL2312B

Dr. R. V. Sanjay Molur

Dr. R. V. Sanjay Molur
Secretary
PAN: ADPPM6441D



Wildlife Information Liaison Development Society
3A2 Varadharajulu Nagar, Ganapathy, Coimbatore - 641006
FCRA Branch - Income and Expenditure for the year ended March 31, 2026

	Particulars	Not	31st March, 2026			31st March, 2025		
			Restricted Funds	Unrestricted Funds	Total	Restricted Funds	Unrestricted Funds	Total
III	Income							
(a)	Fees from Activities	5	3,54,032	-	3,54,032	4,26,129	-	4,26,129
(c)	Other Income	6	-	4,13,213	4,13,213	-	-	-
	Total Income (I)		3,54,032	4,13,213	7,67,245	4,26,129	-	4,26,129
II	Expenses							
(a)	Project Expenses	7	3,77,129	-	3,77,129	3,60,000	-	3,60,000
(b)	Administration Expenses	8	-	18,729	18,729	-	26,247	26,247
(c)	Depreciation and amortization	2	-	358	358	-	596	596
	Total Expenses (II)		3,77,129	19,087	3,96,215	3,60,000	26,843	3,86,843
III	Excess of Income over Expenditure (I – II)		-23,097	3,94,126	3,71,030	66,129	-26,843	39,286
	Transfer to respective funds		-23,097	3,94,126	3,71,030	66,129	-26,843	39,286

The accompanying notes are an integral part of the financial statements

As per our report annexed
For S.Krishnamoorthi & Co.
Chartered Accountants
Firm's Registration Number : 001496S

V. Indira

V. Indira, Partner
Membership No. 200817
Date: 10.06.2026



For Wildlife Information Liaison Development Society

Latha G. Ravikumar

Latha G. Ravikumar
Treasurer
PAN: ABEPL2312B

Dr. R. V. Sanjay Molur

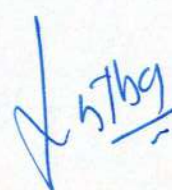
Dr. R. V. Sanjay Molur
Secretary
PAN: ADPPM6441D



Wildlife Information Liaison Development Society
3A2 Varadharajulu Nagar, Ganapathy, Coimbatore - 641006
FCRA BRANCH - Receipts and Payments Account (FCRA) for the year ended 31 March 2026

Receipts	Details	Amount	Payments	Details	Amount
Opening Balance:			Current Liabilities:		
Bank Accounts	54,621		Duties & Taxes	10,650	
Cash-in-Hand	<u>1,540</u>		Sundry Creditors	<u>4,60,240</u>	
		56,161			4,70,890
Current Liabilities:			Direct Incomes:		
Duties & Taxes	10,650		WILD Conservation Outreach Income		90,000
Sundry Creditors	<u>3,00,600</u>				
		3,11,250	Direct Expenses		
Investments:			Journal of Threatened Taxa Expense	3,30,000	
SBI Investments (redeemed)		10,00,000	WILD Conservation Outreach Expense	<u>7,65,000</u>	
					10,95,000
Direct Incomes:			Indirect Expenses:		
Journal of Threatened Taxa Income	3,54,032		Administration Expenses		18,729
WILD Conservation Outreach Income	90,000				
		4,44,032	Closing Balance:		
Indirect Incomes:			Bank Accounts	1,35,285	
Interest Income		1	Cash-in-Hand	<u>1,540</u>	
					1,36,825
TOTAL		<u>18,11,444</u>	TOTAL		<u>18,11,444</u>








Wildlife Information Liaison Development Society
3A2 Varadharajulu Nagar, Ganapathy, Coimbatore - 641006
FCRA BRANCH - DETAILED IE(FCRA) for the year ended 31 March 2026

Income	Total (Rs)	Expenditure	Total (Rs)
RESTRICTED FUNDS			
<i>Corpus</i>			
Journal of Threatened Taxa (Corpus)			
Brought Forward	1,12,511	JoTT - Salary	1,12,511
Total	<u>1,12,511</u>	Total	<u>1,12,511</u>
Wildlife Conservation Outreach (Corpus)			
Brought Forward	8,21,756	WILD COP - Salary	7,65,000
		Carry Forward	56,756
Total	<u>8,21,756</u>	Total	<u>8,21,756</u>
<i>Non-Corpus</i>			
Journal of Threatened Taxa (Non-Corpus)			
Brought Forward	2,30,170	JoTT - Printing	1,59,640
On-line Publication Income (CY)	3,54,032	JoTT - Salary	2,17,489
		Carry Forward	2,07,073
Total	<u>5,84,202</u>	Total	<u>5,84,202</u>
UNRESTRICTED FUNDS			
General Fund — Investment & Administration			
Value Appreciation (Gain on redemption of MF)	4,13,212	Bank Charges	18,730
		Depreciation	358
		Excess of Income transferred to General Fund	3,94,124
Total	<u>4,13,212</u>	Total	<u>4,13,212</u>
GRAND TOTAL	<u>19,31,681</u>		<u>19,31,681</u>
SUMMARY			
Corpus			
Brought Forward (Corpus)	9,34,267	Current Year Expenses (Corpus)	8,77,511
Current Year Income (Corpus)	-	Carry Forward (Corpus)	56,756
Total (Corpus)	<u>9,34,267</u>	Total (Corpus)	<u>9,34,267</u>
Non-Corpus			
Brought Forward (Non-corpus)	2,30,170	Current Year Expenses (Non-corpus)	3,96,216
Current Year Income (Non-corpus)	7,67,244	Carry Forward (Non-corpus)	2,07,073
		Excess of Income over Expenses (Non-corpus)	3,94,124
Total (Non-corpus)	<u>9,97,414</u>	Total (Non-corpus)	<u>9,97,414</u>



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Wildlife Information Liaison Development Society
3A2 Varadharajulu Nagar, Ganapathy, Coimbatore - 641006
FCRA BRANCH - Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 1 NPOs Funds

(Amount in Rs.)

Sr.	Particulars	As at 1st April 20245	Funds transferred/receiv ed during the year	Funds Utilised during the year	As at 31st March 2026
(A)	Unrestricted Funds				
	General Funds	18,68,137	4,13,213	19,087	22,62,263
	Subtotal	18,68,137	4,13,213	19,087	22,62,263
(B)	Restricted Funds				
(i)	Corpus — Journal of Threatened Taxa	1,12,511	-	1,12,511	-
	Corpus — Wildlife Conservation Outreach Activities	8,21,756	-	7,65,000	56,756
(ii)	Non-Corpus — Journal of Threatened Taxa	2,30,170	3,54,032	3,77,129	2,07,073
	Non-Corpus — Wildlife Conservation Outreach Activities	-	-	-	-
	Subtotal	11,64,437	3,54,032	12,54,640	2,63,829
	GRAND TOTAL	30,32,574	7,67,245	12,73,727	25,26,092

Sanjay
Latha



Wildlife Information Liaison Development Society
3A2 Varadharajulu Nagar, Ganapathy, Coimbatore - 641006
FCRA BRANCH - Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)			
Note	Particulars	31 March 2026	31 March 2025
3	Current Investments		
	SBI Debt Funds out of:		
(a)	Corpus Funds till 31.03.2021	-	7,84,275
(b)	Corpus Funds till 31.03.2022	56,756	1,49,992
(c)	Non-corpus Funds	23,31,975	20,41,252
	Total Investments	23,88,731	29,75,519
4	Cash and Bank Balances		
(a)	Bank Balances		
	Central Bank of India	1,29,645	48,332
	State Bank of India	5,641	6,288
(b)	Cash in Hand	1,540	1,540
	Total Cash and Bank	1,36,825	56,161

Note no. 2 Property, Plant and Equipment

Particulars	WDV 01.04.25	Depreciation	WDV 31.03.26
Computer - FCRA (Block IV)	894.00	357.60	536.40
Total (FCRA)	894.00	357.60	536.40



Signature



Wildlife Information Liaison Development Society
3A2 Varadharajulu Nagar, Ganapathy, Coimbatore - 641006
FCRA BRANCH - Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

Particulars		31st March 2026			31st March 2025		
		Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
5	Fees from Activities						
	On-line Publication Income (JoTT, foreign source)	3,54,032	-	3,54,032	4,26,129	-	4,26,129
	Total Fees from Activities	3,54,032	-	3,54,032	4,26,129	-	4,26,129
6	Other Income						
	Interest Income	-	1	1			
	Gain on Redemption of Mutual Funds (value	-	4,13,212	4,13,212	-	-	-
	Total Other Income	-	4,13,213	4,13,213	-	-	-
7	Project Expenses						
	Journal of Threatened Taxa	3,77,129	-	3,77,129	3,60,000	-	3,60,000
	Wild Conservation Project (corpus — see Note 1)	-	-	-			
	Total Project Expenses	3,77,129	-	3,77,129	3,60,000	-	3,60,000
8	Administration Expenses						
	Bank Charges		18,729	18,729	-	26,247	26,247
	Total Administration Expenses	-	18,729	18,729	-	-	-

Sanjay Latha

