

AUDIT REPORT

We have examined the Balance Sheet of **Wildlife Trust of India, B-176 First Floor, East of Kailash, Delhi-110065** as at 31st March 2025 and the Income & Expenditure Account for the year ended on that date which is in agreement with the books of account maintained by the said institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion, proper books of account have been kept by the above named institution so far as appears from our examination of the books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with the notes thereon, give a true and fair view:

- (i) in the case of the Balance Sheet, of the state of affairs of the above-named institution as at 31.3.2025 and
- (ii) in the case of the Income & Expenditure Account, of the excess of income over expenditure for the year ended on 31.3.2025.

For Koshi & George
Chartered Accountants
(Reg.No.003926N)



George Koshi
Partner
M.No.082961

UDIN: 25082961BMOCRE9727

New Delhi
3rd September, 2025

WILDLIFE TRUST OF INDIA

Balance Sheet as on 31 March, 2025

Amount (Rs.) As on 31/03/2024	Funds & Liabilities	Amount (Rs.) As on 31/03/2025	Amount (Rs.) As on 31/03/2024	Assets (Schedule " C ")	Amount (Rs.) As on 31/03/2025
1,45,48,042	CORPUS FUND	1,47,68,042	14,89,93,866	FIXED ASSETS	15,09,55,525
2,20,000	Opening Balance	-		CURRENT ASSETS, LOANS & ADVANCES (Schedule " A ")	
1,47,68,042	Add : Addition during the year	1,47,68,042		CURRENT ASSETS :	
	CAPITAL FUND			Cash in hand	3,24,340
	Opening Balance	14,89,93,866			
	Add : Addition of assets during the year	64,43,188			
	(Schedule C - Part A)				
	Add : Addition of assets during the year	23,41,449			
	(Schedule C - Part B)				
	Add : Addition of assets during the year	3,11,492			
	(Schedule C - Part C&D)				
	Less : Sale/ Loss during the year	15,80,89,995			
	Less : Depreciation	71,34,470			
14,89,93,866	GENERAL RESERVE (Schedule " B ")	15,09,55,525			
	Opening Balance	8,58,24,234			
	Add : Excess of Income over Expenditure	43,67,615			
	Less : Amount Transferred to other project funds	9,01,91,849			
	(As per Schedule B)	22,47,818			
	Less : Amount Transferred to Capital Fund	26,52,941			
	(As per Schedule C - Part B, C & D)				
8,58,24,234	UNUTILISED FUNDS (Schedule " B ")	8,52,91,090		LOANS & ADVANCES	
24,79,17,283	Project Fund	27,09,89,343		Security Deposits	34,48,618
66,837	Social Enterprise Fund	53,500		Advances	2,88,148
68,49,829	CURRENT LIABILITIES & PROVISIONS (Schedule " D ")	27,87,340			
	Sundry Amounts Payable				
50,44,20,092	Total	52,48,44,841	50,44,20,092	Total	52,48,44,841

Significant Accounting Policies and Notes to Accounts - Schedule "F"
In terms of our report of even date attached

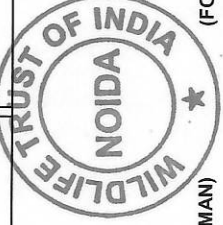
FOR KOSHI & GEORGE
Chartered Accountants
(Reg. No. 003926N)



GEORGE KOSHI
Partner
M.No.82961

New Delhi
03-09-2025
UDIN: 25082961BMOCRE9727

FOR WILDLIFE TRUST OF INDIA



TRUSTEE & CHAIRMAN)

Venkateswara Prasad Gunupati
Trustee & Chairman
Wildlife Trust of India

(FOUNDER TRUSTEE & EXECUTIVE DIRECTOR)

VIVEK MENON
Founder Trustee & Executive Director
WILDLIFE TRUST OF INDIA

(CHIEF EXECUTIVE OFFICER)

JOSE LOUIES
Chief Executive Officer
WILDLIFE TRUST OF INDIA

WILDLIFE TRUST OF INDIA

Receipt and Payment Account for the year ended 31 March, 2025

Amount (Rs.) FY 2023-2024	Receipt	Amount (Rs.) FY 2024-2025	Amount (Rs.) FY 2023-2024	Payment	Amount (Rs.) FY 2024-2025
34,28,39,815	Opening Balances (Schedule "A")	33,38,87,528	31,24,49,842	Project Payments during the year (Schedule "B")	32,89,42,473
30,33,58,340	Project Receipts during the Year (Schedule "B"+ Corpus)	35,14,68,051	(22,14,092)	Sundry Amounts Payable	40,62,488
(10,27,648)	Other Receipts (Net receipts)		33,38,87,528	Closing Balances (Schedule "A")	35,05,28,351
-	Tax Deducted at Source	12,89,932			
(10,47,228)	Tax Collected at Source	(28,640)			
(20,74,876)	Accrued Interest	(30,83,559)			
		(18,22,267)			
64,41,23,279	Total	68,35,33,313	64,41,23,279	Total	68,35,33,313

Significant Accounting Policies and Notes to Accounts - Schedule "F"
In terms of our report of even date attached

FOR KOSHI & GEORGE
Chartered Accountants
(Reg. No. 003926N)



GEORGE KOSHI
Partner
M.No.82961

New Delhi
03-09-2025

UDIN: 25082961BMOCRE9727



FOR WILDLIFE TRUST OF INDIA

(TRUSTEE & CHAIRMAN) (FOUNDER TRUSTEE & EXECUTIVE DIRECTOR)

VIVEK MENON
Founder Trustee & Executive Director
WILDLIFE TRUST OF INDIA

(CHIEF EXECUTIVE OFFICER)

JOSE LOUIES
Chief Executive Officer
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WILD LIFE TRUST OF INDIA

Income and Expenditure Account for the year ended 31 March, 2025

Amount (Rs.) FY 2023-2024	Expenditure	Amount (Rs.) FY 2024-2025	Amount (Rs.) FY 2023-2024	Income	Amount (Rs.) FY 2024-2025
24,25,22,947	PROJECT EXPENDITURE As per Schedule B	26,68,23,312	24,25,22,947	Transfer from Project Advances	26,68,23,312
	ADMINISTRATION				
	Personnel Costs		5,23,89,389	Donations	4,17,65,287
2,22,33,133	Salaries	2,88,69,938	1,95,53,746	Bank Interest	2,56,95,247
4,49,147	Staff Welfare	5,08,901	2,50,501	Sale of Equipment/Vehicle	-
5,81,340	Award to staff	2,09,252	5,03,150	Interest on IT refund	1,55,180
20,94,538	Professional and Consultancy Charges	17,38,415	50,000	Miscellaneous Income	8,998
	Maintenance Costs		-	Sale of Scrap	1,600
26,230	Annual Maintenance Contract	1,36,902			
1,79,00,743	Office Rent and Maintenance	56,73,775			
4,51,416	Equipments Repair and Maintenance	6,17,681			
7,241	Sanitary & Cleaning	1,189			
	Communication				
1,63,100	Postage & Courier	97,549			
4,78,199	Telephone & Fax	4,31,947			
	Travel & Conveyance				
51,558	Conveyance	42,091			
82,42,221	Travel & Subsistance	66,60,670			
1,90,683	Vehicle Fuel & Maintenance	2,50,960			
	Others				
64,301	Bank Charges	66,392			
5,04,843	Electricity/Water/Generator	6,95,267			
1,78,798	Insurance	2,06,489			
5,28,360	Printing & Stationary	4,65,705			
1,44,070	Audit Fee	2,60,780			
5,68,658	Workshop, Tranning & Meeting	3,72,616			
7,13,410	Membership and Subscription Charges	5,05,944			
36,791	Books and Periodicals	37,108			
16,56,466	Software, License and Maintenance Exp	20,86,128			
98,02,291	Communication & Development Project				
56,79,251	Expenses	1,33,22,999			
	Excess of Income over Expenditure	43,67,615			
31,52,69,733		33,44,49,624	31,52,69,733		33,44,49,624

Significant Accounting Policies and Notes to Accounts - Schedule "F"
In terms of our report of even date attached

FOR KOSHI & GEORGE
Chartered Accountants
(Reg. No. 003926N)

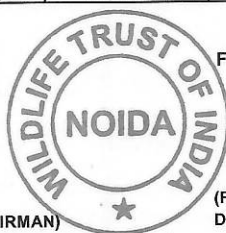


GEORGE KOSHI
Partner
M.No.82961

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(FOUNDER TRUSTEE & EXECUTIVE
DIRECTOR)

VIVEK MENON
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JOSE LOUIES

Chief Executive Officer
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Opening & Closing Balances
As on 31st March 2025

Schedule : A

Details	Closing Balance (31/03/2024)	Closing Balance (31/03/2025)
Cash in hand	2,59,945	3,24,340
Bank Balance	73,72,189	1,05,75,693
Fixed deposits	31,98,93,700	33,52,33,186
Security deposits	33,86,251	34,48,618
Advances	21,97,763	2,88,148
Closing Stock (Social Enterprise)	7,77,679	6,58,366
	33,38,87,528	35,05,28,351



WILDLIFE TRUST OF INDIA

Utilisation of Funds for the Financial Year 2024-2025

Schedule : B

	Amount (Rs) As on 31/03/2024	Receipts During the Year	Transfers to & from Reserves	Disbursement During the Year	Amount (Rs) As on 31/03/2025
Wild Aid	98,14,431	2,17,46,822	(55,38,447)	2,20,83,915	39,38,891
Wild Rescue	78,66,947	2,88,93,692	29,46,297	3,08,42,495	88,64,440
Species Recovery	94,36,728	2,34,13,711	(64,722)	1,98,88,900	1,28,96,817
Protected Area Recovery	36,04,249	4,16,74,873	11,26,451	4,70,25,232	(6,19,659)
Conflict Mitigation Project	15,34,829	4,00,74,983	(30,47,070)	3,44,17,422	41,45,321
Wildlife Crime Control Projects	49,72,850	2,43,89,464	2,82,228	1,98,65,338	97,79,204
Wild Lands	2,85,29,777	3,49,87,160	(76,96,414)	4,40,51,354	1,17,69,169
Natural Heritage Campaign	6,43,161	1,80,03,656	78,14,270	2,04,92,629	59,68,458
Right of Passage Projects	60,80,438	2,50,34,326	(8,32,872)	1,21,45,936	1,81,35,956
Conservation Advocacy	-	-	-	5,26,690	(5,26,690)
IUCN SSC Asian Elephant Specialist Group	31,44,623	1,02,54,073	(8,739)	39,32,808	94,57,148
Centre for Species Survival	-	1,45,58,336	14,07,308	1,15,50,593	44,15,051
Reserves					
Gratuity Fund	2,35,59,798	-	28,42,380	26,30,703	2,37,71,475
Provision for Gratuity Fund	11,69,517	-	(2,21,238)	(8,39,783)	17,88,062
Planning Reserve Fund	3,31,73,711	-	21,34,402	(20,000)	3,53,28,113
Wild Aid Corpus Fund	28,20,225	-	-	-	28,20,225
Specific Project Reserve Fund	2,50,14,041	-	(2,09,472)	-	2,48,04,569
Office Building Fund	39,000	-	-	-	39,000
Staff Cost Reserve Fund	7,00,60,000	-	-	-	7,00,60,000
Vidarbha & Karbi Corpus Fund	35,88,702	-	-	-	35,88,702
Project Advance Reserve Fund	42,42,065	-	(4,74,555)	(40,31,368)	77,98,877
Provision of Superannuation	82,49,067	-	17,88,012	(23,56,009)	1,23,93,088
Ramkumar's Children's Education Support	3,73,125	-	-	-	3,73,125
Total	24,79,17,283	28,30,31,096	22,47,818	26,22,06,855	27,09,89,343
General Reserve	8,58,24,234	6,76,26,312	(1,58,82,309)	5,22,77,147	8,52,91,091
Communication	-	-	63,59,925	63,59,925	-
Development	-	-	72,74,566	72,74,566	-
Social Enterprise Fund	66,837	8,10,643	-	8,23,980	53,500
Grand Total	33,38,08,355	35,14,68,051	0	32,89,42,473	35,63,33,934



WILDLIFE TRUST OF INDIA

Schedule : C

Schedule of Fixed Assets as at 31st March, 2025

Particulars	WDV as on 31/03/2024	Addition during the year	Sale/Transfer/ Written off during the year	Total	Depreciation		WDV as on 31/03/2025
					Rate	Amount	
SPECIFIC FUND ASSETS (A)							
Computer and Assessories							
Conflict Mitigation Project	2,65,789	90,498		3,56,287	60%	2,13,772	1,42,515
Conservation Advocacy	4,018	5,700		9,718	60%	5,831	3,887
IUCN SSC Asian Elephant Specialist Group	16,384	2,56,339		2,72,723	60%	1,63,634	1,09,089
Natural Heritage Campaign	65,996	1,39,398		2,05,394	60%	1,23,236	82,158
Protected Area Recovery	38,542	9,826		48,368	60%	29,021	19,347
Right of Passage Projects	8,029	95,033		1,03,062	60%	61,837	41,225
Species Recovery	78,198	2,24,493		3,02,691	60%	1,81,615	1,21,076
Wild Aid	72,622	-		72,622	60%	43,573	29,049
Wild Lands	1,74,006	2,09,845		3,83,851	60%	2,30,311	1,53,540
Wild Rescue	1,17,617	1,40,794		2,58,411	60%	1,55,047	1,03,364
Wildlife Crime Control Projects	2,08,777	6,11,696		8,20,473	60%	4,92,284	3,28,189
Sub Total	10,49,980	17,83,622	-	28,33,602	60%	17,00,161	11,33,441
Cycle							
Protected Area Recovery	2,564	-		2,564	25%	641	1,923
Conflict Mitigation Project	10,499	-		10,499	25%	2,625	7,874
Species Recovery	2,435	-		2,435	25%	609	1,826
Sub Total	15,498	-	-	15,498	25%	3,875	11,623
Equipments							
Conflict Mitigation Project	16,96,493	12,71,204		29,67,697	15%	4,45,154	25,22,543
Conservation Advocacy	17,045	-		17,045	15%	2,557	14,488
IUCN SSC Asian Elephant Specialist Group	54,825	-		54,825	15%	8,224	46,601
Natural Heritage Campaign	2,23,407	17,835		2,41,242	15%	36,186	2,05,056
Protected Area Recovery	7,74,531	43,921		8,18,452	15%	1,22,768	6,95,684
Right of Passage Projects	84,023	35,189		1,19,212	15%	17,882	1,01,330
Species Recovery	9,82,346	3,51,463		13,33,809	15%	2,00,071	11,33,738
Wild Aid	10,77,330	1,09,619		11,86,949	15%	1,78,042	10,08,907
Wild Lands	27,41,093	1,77,428		29,18,521	15%	4,37,778	24,80,743
Wild Rescue	37,39,146	42,699		37,81,845	15%	5,67,277	32,14,568
Wildlife Crime Control Projects	6,63,418	5,39,268		12,02,686	15%	1,80,403	10,22,283
Sub Total	1,20,53,657	25,88,626	-	1,46,42,283		21,96,342	1,24,45,941
Furniture & Fixtures							
Conflict Mitigation Project	1,22,931	38,500		1,61,431	10%	16,143	1,45,288
Conservation Advocacy	18,582	-		18,582	10%	1,858	16,724
Natural Heritage Campaign	41,746	12,900		54,646	10%	5,465	49,181
Protected Area Recovery	97,084	95,400		1,92,484	10%	19,248	1,73,236
Right of Passage Projects	5,033	23,400		28,433	10%	2,843	25,590
Species Recovery	33,336	83,120		1,16,456	10%	11,646	1,04,810
Wild Aid	14,194	-		14,194	10%	1,419	12,775
Wild Lands	2,71,485	1,17,938		3,89,423	10%	38,942	3,50,481
Wild Rescue	4,49,211	18,500		4,67,711	10%	46,771	4,20,940
Wildlife Crime Control Projects	1,34,581	89,000		2,23,581	10%	22,358	2,01,223
Sub Total	11,88,183	4,78,758	-	16,66,941		1,66,693	15,00,248
Land & Building							
Wild Lands	30,41,216	-		30,41,216	0%	-	30,41,216
Conservation Hub	1,39,15,130	-		1,39,15,130	0%	-	1,39,15,130
Mangrove Land for Conservation of Natural Habitat	56,15,415	-		56,15,415	0%	-	56,15,415
Sub Total	2,25,71,761	-	-	2,25,71,761	-	-	2,25,71,761
Motor Vehicle							
Conflict Mitigation Project	27,36,140			27,36,140	15%	4,10,421	23,25,719
Natural Heritage Campaign	2,13,250			2,13,250	15%	31,988	1,81,262
Protected Area Recovery	9,50,098			9,50,098	15%	1,42,515	8,07,583
Right of Passage Projects	45,505	1,62,084		2,07,589	15%	31,138	1,76,451
Species Recovery	1,38,434			1,38,434	15%	20,765	1,17,669
Wild Aid	9,070			9,070	15%	1,361	7,709
Wild Lands	11,59,215			11,59,215	15%	1,73,883	9,85,332
Wild Rescue	31,89,880	10,66,070		42,55,950	15%	6,38,392	36,17,558
Wildlife Crime Control Projects	-	3,64,028		3,64,028	15%	54,604	3,09,424
Sub Total	84,41,593	15,92,182	-	1,00,33,775	15%	15,05,067	85,28,708
Total (A)	4,53,20,671	64,43,188	-	5,17,63,859	0.00	55,72,138	4,61,91,721



Particulars	WDV as on 31/03/2024	Addition during the year	Sale/Transfer/ Written off during the year	Total	Depreciation		WDV as on 31/03/2025
					Rate	Amount	
General Assets (B)							
Computer And Assessories							
Admin	27,270	-		27,270	60%	16,362	10,908
EDO&Strategic planning	99,578	1,64,431		2,64,009	60%	1,58,405	1,05,604
Finance	1,30,986	-		1,30,986	60%	78,592	52,394
HR	13,398	69,948		83,346	60%	50,008	33,338
Planning Monitoring and Evaluation	11,082	-		11,082	60%	6,649	4,433
Sub Total	2,82,313	2,34,379	-	5,16,692		3,10,016	2,06,676
Equipments							
Admin	23,94,943	4,850		23,99,793	15%	3,59,969	20,39,824
EDO&Strategic planning	3,48,239	8,098		3,56,337	15%	53,451	3,02,886
Finance	21,105	-		21,105	15%	3,166	17,939
Sub Total	27,64,287	12,948	-	27,77,235	15%	4,16,586	23,60,649
Cycle							
Admin	-	5,400		5,400	25%	1,350	4,050
Sub Total	-	5,400	-	5,400	25%	1,350	4,050
Furniture & Fixtures							
Admin	10,87,177	37,642		11,24,819	10%	1,12,482	10,12,337
Sub Total	10,87,177	37,642	-	11,24,819	10%	1,12,482	10,12,337
Land & Building							
Admin	9,80,24,251	-		9,80,24,251	0%	-	9,80,24,251
Sub Total	9,80,24,251	-	-	9,80,24,251	0%	-	9,80,24,251
Motor Vehicle							
Admin	11,07,065	20,51,080		31,58,145	15%	4,73,722	26,84,423
Sub Total	11,07,065	20,51,080	-	31,58,145	15%	4,73,722	26,84,423
Total (B)	10,32,65,093	23,41,449	-	10,56,06,542		13,14,156	10,42,92,386
Communication Assets (C)							
Computer And Assessories	76,110	2,25,520		3,01,630	60%	1,80,978	1,20,652
Equipment	3,10,201	85,972		3,96,173	15%	59,426	3,36,747
Furniture & Fixtures	4,829	-		4,829	10%	483	4,346
Sub Total (C)	3,91,139	3,11,492	-	7,02,631		2,40,887	4,61,744
Development Assets (D)							
Computer And Assessories	11,185	-		11,185	60%	6,711	4,474
Sub Total (D)	11,185	-	-	11,185	60%	6,711	4,474
Social Enterprise Fund (E)							
Furniture & Fixtures	5,777	-		5,777	10%	578	5,199
Total (E)	5,777	-	-	5,777		578	5,199
Grand Total (A + B + C + D + E)	14,89,93,866	90,96,129	-	15,80,89,995		71,34,470	15,09,55,525



WILDLIFE TRUST OF INDIA

Expenses Payable As on 31st March 2025

Schedule : D

<u>Amount (Rs.)</u> <u>FY 2023-2024</u>	<u>Particulars</u>	<u>Amount (Rs.)</u> <u>FY 2024-2025</u>
10,60,912	Salary Payable	6,06,229
19,71,196	TDS Payable	14,75,431
6,03,901	PF Payable	7,10,984
15,818	ESI Payable	16,184
(36,348)	GST Payable	(25,514)
9,71,908	Sundry creditors	4,026
22,62,442	Employee reimbursement due	-
68,49,829	TOTAL	27,87,340



WILD LIFE TRUST OF INDIA
SOCIAL ENTERPRISE FUND UTILISATION STATEMENT
FOR THE YEAR ENDED MARCH 31, 2025

Schedule E

Particulars	Amount(Rs.)
<u>INCOME</u>	
Income received from Sales	1,35,218
Income received from Advertisement	17,059
Closing Stock As on 31st Mar 2025	6,58,366
Total Income	8,10,643
<u>EXPENDITURE</u>	
<u>Opening Stock As on 01st April 2024</u>	7,77,679
<u>Direct Expenses</u>	
Purchase Exp	-
<u>Indirect Expenses</u>	
Bank Charges	739
Convenience Charges	-
Postage And Courier	6,562
Printing & Stationary	-
Professional Charges	39,000
Payu Gateway Charges	-
Total Expenditure	8,23,980
Excess of Income over Expenditure/Loss	(13,337)



Wildlife Trust of India
For the year ended 31.03.2025

Schedule F: Notes to Accounts

1. Significant Accounting Policies:

a) Method of Accounting :

The Financial Statements have been prepared on historical cost basis and, generally in accordance with the cash basis except in the case of bank interest which is accounted for on accrual basis. .

b) Revenue Recognition:

All amounts received against projects are initially recognized as 'Project Advances'. The total amount (including capital expenditure) spent on the projects is recognized as expenditure in the Income & expenditure and the same amount is recognized as Income under the head 'Transfer from project advances'. The net amount of Project Advances (after adjustment of the expenditure) is shown as liability in the Balance Sheet as 'Unutilized Funds'.

c) Donations:

Donations are considered as being towards the corpus only when the donor has stated, in writing, that he is making the donation towards the corpus of the organisation. In such cases, the amount received is credited to Corpus Fund and is invested in the manner specified in section 11(5) of the Income-tax Act.

d) Employee Retirement benefits:

- Short term employee benefits: Short term employee benefits are recognized in the period in which the services are rendered.
- Long term employee benefits :
 - (a) Provident Fund: The Organisation contributes to recognised Provident Fund for its employees.
 - (b) Gratuity Fund: A Gratuity fund has been created to meet the gratuity liability of the organisation. The gratuity liability as on 31.03.2025 is estimated to be Rs.2,37,71,475/-

e) Foreign Exchange Transactions:

Foreign exchange expenses and income are recorded at the exchange rates prevailing on the date of incurring the expense or receipt of income in the bank account.

f) Fixed Assets:

- i. Tangible fixed assets- are stated at historical cost less accumulated depreciation.
- ii. Intangible fixed assets - are stated at cost of acquisition less accumulated depreciation.

g) Depreciation on Fixed Assets:

Depreciation is provided on assets on the written down value method, at the rates fixed by the management. Depreciation for the full year has been provided even where the assets have been purchased during the year. Depreciation is charged against the capital fund in the Balance Sheet. Depreciation is not debited in the Income & expenditure account.

h) Borrowing Costs:

All borrowing costs are charged to revenue.

i) Part of the total expenses pertaining to running the Head office have been apportioned to the specific funds on the basis of actual utilization as decided by the Board.

j) Investments are stated at cost.

k) Inter fund transfers have been effected as approved by trustees.

l) Schedules A to F form integral part of the accounts.

2. Comparatives:

Comparative financial information (i.e. the amounts and other disclosures for the preceding year presented above), is included as an integral part of the current year's financial statements, and is to be read in relation to the amounts and other disclosures relating to the current year. Figures of the previous year have been regrouped / reclassified wherever necessary to correspond to figures of the current year.

