



Independent Auditors' Report

To
The Governing Body Member
Environment Conservation Society

I. Report on the Financial Statements:

We have audited the accompanying financial statements of Environment Conservation Society (the society), which comprise the Balance Sheet as at March 31, 2022. The Statement of Income and Expenditure Account (hereinafter referred to as Financial Statements) for the year then ended, and a summary of significant accounting policies and other explanatory information.

II. Management's Responsibility for the Financial Statements

The Board of Governing Body Member/Executive Committee are responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position, and financial performance of the Society in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed by ICAI. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Society and for preventing and detecting the 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 control, 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 gave a true and fair view and are free from material misstatement, whether due to fraud or error.

III. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing as applicable to the Society. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Society's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Governing Body member/Executive Committee, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

IV. Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the relevant information and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2022 and
b) in the case of the Statement of Income and Expenditure Account of the surplus of the Society for the year ended on that date.

For Mahesh Sonika & Co. LLP
Chartered Accountants
FRN No. 324602E/E300060

CA Mahesh Agrawal
Partner

Membership No. 060605

UDIN No. 22060605A0ZCY11142

Place: Kolkata, Dated: 12.08.2022



Environment Conservation Society
1A, D.L Khan Road, Jaju Bhawan, Kolkata-700027
Balance Sheet for the year ended 31st March 2022

Liabilities	Rs.	Rs.	Assets	Rs.	Rs.
Capital Account			Fixed Assets		
Corpus Fund		6,82,120	Land & Building		52,84,409
Earmarked Unused Donation for FLDG b/d	3,40,00,000		Air Conditioner b/d	21,505	
Earmarked Unused Donation for the Projects			Less: Depreciation	2,151	19,354
a) Good Energies Foundation	3,50,91,667		Bio Gas Plant b/d	11,810	
b) Stichting SED Fund	59,78,814		Less: Depreciation	1,181	10,629
c) Roddenberry Foundation	11,46,869		Biometric Attendance Machine	8,602	
d) IFAD International	3,67,150		Less: Depreciation	860	7,742
e) Internation Water Management Institution	11,32,484		Bolero Car b/d	3,57,833	
f) Rockefeller Philanthropy Advisors	10,98,875	7,88,15,859	Less: Depreciation	53,675	3,04,158
			Computer & Software b/d	57,927	
			Less: Depreciation	23,171	34,756
			Cycle b/d	12,282	
			Less: Depreciation	1,842	10,440
			Plastic Crates & Weight Machine b/d	27,019	
General Fund			Less: Depreciation	4,053	22,966
Opening Balance	2,50,60,319		Video Camera & Camera Accessories b/d	12,000	
Add: Excess of Income over Expenditure	1,24,07,509	3,74,67,828	Less: Depreciation	1,799	10,201
Current Liabilities			Investments		
Duties & Taxes		1,20,165	Fixed Deposit with Banks	5,31,45,096	
Liabilities for Expenses		7,41,718	Investment in ETF	68,038	
Sundry Creditors		4,45,907	Sovereign Gold Bond	21,33,600	5,53,46,734
			Current Assets		
			Advance Receivables		3,63,360
			TDS Receivables		17,51,879
			Grant Receivables		85,98,844
			Accrued Interest		2,59,937
			Cash in Hand		12,546
			Bank Account(FCRA)		4,48,15,859
			Bank Account(Non FCRA)		14,19,784
Total		11,82,73,597	Total		11,82,73,597

For Mahesh Sonika & Co LLP
Chartered Accountants
FRN No. 324602E / E300060

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Place: Kolkata
Date: 12.08.2022

Punam Jaju
President

Vinay Jaju
Secretary

Ekta Kothari
Treasurer

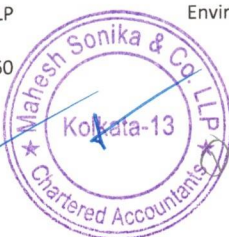


Environment Conservation Society
1A, D.L Khan Road, Jaju Bhawan, Kolkata-700027
Income & Expenditure Account for the year ended 31st March 2022
(As per section 12A(1)(b) of IT Act 1961)

Expenses	Rs.	Rs.	Income	Rs.	Rs.
Expenses			Donation & Grants		
Administration & Overhead Expenses	12,13,555		From Foreign Donors for Projects	7,68,11,987	
Audit Fees	17,700		From Domestic Donors	2,67,83,308	10,35,95,295
Boarding, Lodging, Fooding, Facilities & Refreshment Expenses for Projects	18,50,746				
Bank Charges	49,906		Interest from Bank		
COVID Programmes Expenses	1,49,01,689		Interest on FCRA Account	11,91,918	
Capacity Building & Skill Development Program projects exp	80,07,603		Interest on Other SB Account	76,526	12,68,444
Depreciation	93,246				
Event & Exposure Expenditure for Projects	53,96,651		Income from Securities & Bond		26,910
Honorarium for Projects	22,34,115		Interest on Fixed Deposit		31,36,653
Meeting & Awareness Campaign Program	46,79,037				
Miscellaneous Expenses	30,809		Short Term Capital Gain on Sale of Shares & ETF		4,122
Office Rent	7,72,015				
Polyhouse & Model Farm Project Expenses	26,77,325				
Printing & Stationary Expenses	1,47,523				
Seminar & Workshop Program for Projects	87,26,419				
Salary & Incentive for Projects	1,13,96,473				
Technology Innovation & Infrastructure Expenditure for Projects	33,89,553				
Telephone & Internet Expenses	2,54,419				
Travelling & Conveyance	6,52,836	6,64,91,619			
Excess of Income over Expenditure		4,15,39,805			
Total		10,80,31,424	Total		10,80,31,424
Earmarked Unused Donation for the year separately disclosed in B/S			Excess of Income over Expenditure		4,15,39,805
Earmarked Unused Donation for the year			Transferred from Earmarked Fund of previous year FCRA		1,56,83,563
a) Good Energies Foundation	3,50,91,667				
b) Stichting SED Fund	59,78,814				
c) Roddenberry Foundation	11,46,869				
d) IFAD International	3,67,150				
e) International Water Management Institute	11,32,484				
f) Rockefeller Philanthropy Advisors	10,98,875	4,48,15,859			
Balance C/F to Balance Sheet General Fund		1,24,07,509			
Total		5,72,23,368	Total		5,72,23,368

For Mahesh Sonika & Co LLP
Chartered Accountants
FRN No. 324602E / E300060

CA Mahesh Agrawal
Partner
Membership No. 060605
UDIN No. 22060605AOZCY1142
Place: Kolkata
Date: 12.08.2022



Environment Conservation Society

Punam Jaju

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President

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Vinay Jaju
Secretary



Environment Conservation Society

Ekta Kothari
Treasurer

Environment Conservation Society
1A, D.L Khan Road, Jaju Bhawan, Kolkata-700027
Receipt & Payment Account for the year ended 31st March 2022

Receipt	Rs.	Rs.	Payment	Rs.	Rs.
Opening Balance			Indirect Expenses		
Cash in Hand b/d	5,314		Administration & Overhead Expenses	12,13,555	
Bank Account(FCRA) b/d	1,56,83,563		Audit Fees	17,700	
Bank Account(Non FCRA) b/d	31,90,197	1,88,79,074	Boarding, Lodging, Fooding, Facilities & Refreshment Expenses for Projects	18,50,746	
			Bank Charges	49,906	
Donation & Grants			COVID Programmes Expenses	1,49,01,689	
From Foreign Donors for Projects	7,68,11,987		Capacity Building & Skill Development Projects Expenditure	80,07,603	
From Domestic Donors	2,67,83,308	10,35,95,295	Event & Exposure Expenditure for Projects	53,96,651	
			Honorarium for Projects	22,34,115	
Interest from Bank & Fixed Deposit from FCRA			Meeting & Awareness Campaign Program	46,79,037	
Interest on FCRA Account	11,91,918		Miscellaneous Expenses	30,809	
Interest on FLDG	18,27,049	30,18,967	Office Rent	7,72,015	
			Polyhouse & Model Farm Project Expenses	26,77,325	
Income from Securities & Bond	26,910	26,910	Printing & Stationary Expenses	1,47,523	
Interest from Bank & Fixed Deposit from Domestic Source			Seminar & Workshop Program for Projects	87,26,419	
Interest on Fixed Deposit	13,09,604		Salary & Incentive for Projects	1,13,96,473	
Interest on Other SB Account	76,526	13,86,130	Technology Innovation & Infrastructure Expenditure for Projects	33,89,553	
			Telephone & Internet Expenses	2,54,419	
Short Term Capital Gain on Sale of Shares & ETF		4,122	Travelling & Conveyance	6,52,836	6,63,98,373
			Investments		
Investments			Fixed Deposit	96,32,111	96,32,111
Share & ETF	742990				
Share(Qouted)	38644	7,81,634	Change in Working Capital		
			Increase in Advance Receivables	6,874	
Change in Working Capital			Increase in TDS Receivables	5,99,467	
Increase in Liabilities for Expenses	77,197		Decrease in Sundry Creditors	38,915	
Increase in Duties & Taxes	1,03,844	1,81,041	Increase in Receivables	49,49,244	55,94,500
			Closing Balance		
			Cash in Hand c/d	12,546	
			Bank Account(FCRA) c/d	4,48,15,859	
			Bank Account(Non FCRA) c/d	14,19,784	4,62,48,188
Total		12,78,73,173	Total		12,78,73,173

For Mahesh Sonika & Co LLP
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