



# Financial Statement 2022-2023

Janani is a non - profit India Society registered under the Societies Registration Act 1860 and is affiliated to DKT international, Washington D.C





**Batgach**  
& Affiliates  
A Network Approved by ICAI

**SARAF & CHANDRA LLP**  
Chartered Accountants

<sup>1</sup>[FORM No. 10B]

[See rules 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a other medical institution.

We have examined the balance sheet of JANANI as at 31<sup>st</sup> March 2023 and the Income and Expenditure account for the year ended on that date are in agreement with the books of account maintained by the said other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct.

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view—

- (i) in the case of the balance sheet, of the state of affairs of the above named other medical institution as on 31<sup>st</sup> March 2023 and
- (ii) in the case of the Income and Expenditure account of the income and application of its accounting year ending on 31<sup>st</sup> March 2023.

The prescribed particulars are annexed hereto.

Place: Kolkata

Date: 26.09.2023

UDIN: 23063143 BGRPUY4342

**For Saraf & Chandra LLP**

Chartered Accountants  
(Firm Reg. No.: 315096E/E300027)  
LLPIN: AAL-5216



*P. Khatua*

CA Prasanta Kumar Khatua  
(Partner)  
Membership No. 063143

# ANNEXURE

## Statement of particulars

Basic Details	1.	PAN of the auditee		AAAAJ0074C																																							
	2.	Name of the auditee		Janani																																							
	3.	Assessment Year		2023-24																																							
	4.	Previous Year		01-APR-2022 to 31-MAR-2023																																							
	5.	Registered Address of the auditee		Janani, B-1/46, Safdarjung Enclave, Close to Kamal Cinema Road, New Delhi-110029																																							
	6.	Other addresses, if applicable		Shree Nilayam House No.2, Near Sahyog Hospital Patliputra Colony, Phulwari, Patliputra S.O, PATNA, Bihar, INDIA, 800013																																							
Legal	7.	Type of the auditee		Society																																							
	8.	Whether the auditee is established under an instrument?		Yes																																							
Registration Details	9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)																																									
		Section under which registered/provisionally registered or approved/ provisionally approved /notified	Date of registration/provisional registration or approval/ provisionally approved/ notification	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/approval/provisional approval/notification is effective																																					
Management	10.	<p>(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year</p> <table border="1"> <thead> <tr> <th>Name of Person</th> <th>Relation</th> <th>Percentage of shareholding in Case of shareholder</th> <th>Unique Identification Number</th> <th>Id Code</th> <th>Address</th> <th>Whether there is any change in relation during previous year of Audit</th> <th>If yes, specify the change</th> </tr> </thead> <tbody> <tr> <td colspan="8">Refer Annexure - 2</td> </tr> </tbody> </table> <p>(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Name</th> <th>Unique Identification Number</th> <th>Id code</th> <th>Address</th> <th>Non-individual person [as mentioned in row no 10(a)] in which beneficial Ownership Held</th> <th>Percentage of beneficial ownership</th> <th>Whether there is any change during previous year of audit</th> <th>If yes, specify the change</th> </tr> </thead> <tbody> <tr> <td colspan="9">NA</td> </tr> </tbody> </table>								Name of Person	Relation	Percentage of shareholding in Case of shareholder	Unique Identification Number	Id Code	Address	Whether there is any change in relation during previous year of Audit	If yes, specify the change	Refer Annexure - 2								Sl. No.	Name	Unique Identification Number	Id code	Address	Non-individual person [as mentioned in row no 10(a)] in which beneficial Ownership Held	Percentage of beneficial ownership	Whether there is any change during previous year of audit	If yes, specify the change	NA								
	Name of Person	Relation	Percentage of shareholding in Case of shareholder	Unique Identification Number	Id Code	Address	Whether there is any change in relation during previous year of Audit	If yes, specify the change																																			
	Refer Annexure - 2																																										
	Sl. No.	Name	Unique Identification Number	Id code	Address	Non-individual person [as mentioned in row no 10(a)] in which beneficial Ownership Held	Percentage of beneficial ownership	Whether there is any change during previous year of audit	If yes, specify the change																																		
	NA																																										
Objects	11.	Objects of the auditee						Medical relief																																			
	12.	(i)	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?						No																																		
		(ii)	If yes, please furnish following information -						NA																																		
		(A)	date of such modification/ adoption																																								
		(B)	Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.																																								
		(C)	If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A																																								
	S.No	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration																																						





Commencement of activities	13.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year						NA
	(ii)	If yes in 13 (i) , date of commencement of activities							
	(iii)	If the answer to 13(i) is yes, whether application for registration under sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?							
	(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section							
			S.No	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application	URN of such registration		
Details of Place where books of account and other documents have been maintained	14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee						Yes
	(ii)	Provide the following details of the books of account and other documents							
		S. No	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system.	Whether maintained at registered office	If maintained at any place other than the registered place	Whether the books of account have been audited	
							Address of such Place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA
			Refer Annexure - 3						
Advancement of General Public Utility	15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,-							
	(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?						No	
	(B)	If yes, then percentage of receipt from such activity vis-à-vis total receipts						NA	
	(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility						NA	
	(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?						No	
	(E)	If yes, then percentage of receipt from such activity vis-à-vis total receipts						NA	
	(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility						NA	
	16.	If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution							
	S.No	Name of Project/ Institution			Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)				
	Total								
Business Undertaking	17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11						No
	(ii)	If yes, then provide the following details of the business undertaking:							
	(a)	Nature of Business Undertaking							
	(b)	Business Code							
	(c)	Whether separate books of account have been maintained for the business undertaking <refer note^>							
	(d)	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11							
Business Incidental to Objects	18.	(i)	Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be						No
	(ii)	If yes, then provide the following details of such business:							
	(a)	Nature of Business							
	(b)	Business Code							
	(c)	Whether separate books of account have been maintained for the business <refer note^>							
	(d)	Whether the business is incidental to the attainment of the objects of the auditee							
	(e)	Profits and gains from the business during the previous year							





TDS on receipts	19.	Details of the receipts of the auditee on which tax has been deducted at source referred to in section 194C or 194J or 194H or 194Q :											
		S No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs )	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of income/receipt Trade, commerce or business (Rs ) Activity of rendering any service in relation to any trade, commerce or business (Rs ) Others (specify the nature) (Rs )			Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee (In Rs )	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10	
		Refer Annexure - 4											
	20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.										No	
Voluntary contributions	21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >										No	
	22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year										NA	
	23.	Donations not reported in Form No. 10BD /Not required to fill Form No. 10BD											
		(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G									0	
		(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G )									0	
		(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G						(a)	Cash donations exceeding Rs. 2000	0		
									(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	0		
									(c)	Others < Specify the nature>	0		
									(d)	Total (a)+(b)+(c)	0		
		(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No. 10BD									0	
		(v)	Donations received in kind									Rs. 50000	
		(vi)	Anonymous Donations referred to in section 115BBC										
			(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC									0
			(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC									0
			(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC									0
			(d)	Other anonymous donations taxable at 30 % under section 115BBC									0
			(e)	Total (a + b + c + d)									0
		(vii)	Any other voluntary contribution not part of Form No. 10BD									0	
		(viii)	Total donation not reported in Form No. 10BD [23(i)+23(ii)+23(iii)(d)+23(iv)+23(v)+23(vi)(e)+23(vii)]									Rs. 50000	
		24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]										Rs. 50000
25.	Total foreign contribution out of the total voluntary contributions stated in 24										0		
26.	Voluntary Contribution forming part of corpus (which are included in 24)										No		
	(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11											
	(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11											
27.	Voluntary Contributions required to be applied by the auditee during the previous year [24- {23(vi)(d)+26A+ 26B} ]										Rs 50000		





Income to be applied	28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)							Rs. 478458162				
	29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11							0				
	30.	Income required to be applied in India by the auditee during the previous year [27+28-29]							Rs. 478508162				
Application of Income	31.	Application of Income (excluding application not eligible and reported under serial number 37)											
	(i)	Total amount applied for charitable or religious purposes in India during the previous year					+Electronic Rs. 0	Other than Electronic Rs. 0		0			
		(a)	Contribution or donation to any other person during the previous year								0		
		(b)	Object wise application other than the application provided in (a)										
			(I)	Religious									NA
			(II)	Relief of poor									NA
			(III)	Education									NA
			(IV)	Medical relief									Rs 468550619
			(V)	Yoga									NA
			(VI)	Preservation of environment (including watersheds, forests and wildlife)									NA
			(VII)	Preservation of monuments or places or objects of artistic or historic interest									NA
			(VIII)	Advancement of any other objects of general public utility									NA
			(IX)	Application which cannot be specifically categorised under (I) to (VIII)									NA
		(X)	Total									Rs 468550619	
	(c)	Total application [(a) + (b)(X)]									Amount in Rs 468550619		
	(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person											
		S.No.	Name of person to whom amount paid or credited	PAN of such person	Amount of application (Rs)	Mode of application			TDS				
		Refer Annexure - 5				+Electronic modes	Other than Electronic modes (Rs.)	Total	Whether any TDS has been deducted	Section under which TDS has been deducted			
	(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]							₹ 45785036				
	(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year							0				
	(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) + 31(iv)]							₹ 422765583				
	(vi)	Bifurcation of application in 31 (v) into Revenue or Capital							₹ 422765583				
		(a)	Revenue						₹ 418947140				
		(b)	Capital						₹ 3818443				
	(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.							0				
	(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year							0				
	Amount to be disallowed from application												
	(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40							NA				
	(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A							NA				
	(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus							NA				
	(xii)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having							NA				





		same objects		
		(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act	NA
		(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained	NA
		(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained	NA
		(xvi)	Applied for any purpose beyond the objects of the auditee	NA
		(xvii)	Any other disallowance (Please specify)	NA.
		(xviii)	Total allowable application [ {31(v)-31(vii)+31(viii)- {31(ix) to 31(xvii) } ]	₹ 422765583
		(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	NA
		(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	NA
		(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income	₹ 55742579
	32.	Taxable Income [30- {31(xviii) to 31(xxi)}]		Amount in Rs.
Section 115BB1	33.	Income taxable under section 115BB1		0
		(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BB1 and the amount of such deemed income?	No
		(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BB1 and the amount of such deemed income?	No.
		(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No
		(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No.
		(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No.
		(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No
		(c) (i)	Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BB1 and the amount of such income	No
		(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BB1 and the amount of such income	No.
		(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BB1 and the amount of such income ?	No.
		(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC		0
Other Income	35.	Other Income		Amount in Rs.
		(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	NO
		(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section	0





		80G									
	(c)	Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G	0								
	(d)	Income chargeable under sub-section (4) of section 11	0								
Capital Asset	36.	Details of capital asset transferred under sub-section (1A) of section 11									
	(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No								
	(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No								
	(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No								
	(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No								
Application of income out of different sources	37.	Application of income out of the following sources during the previous year									
	(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	NA								
	(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	NA								
	(C)	Income of earlier previous years up to 15% accumulated or set apart	NA								
	(D)	Corpus	NA								
	(E)	Borrowed fund	NA								
	(F)	Any other (Please specify)	NA								
38.	Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37										
	S.no	Name of person	PAN	Amount of application (Rs.)	Mode of Application		TDS				
					+Electronic modes	Other than Electronic modes	Total	Whether any TDS has been deducted (Yes/No)	Section under which TDS has been deducted	Amount of TDS	
		Refer Annexure - 6									
13(10) and 22nd proviso to section 10(23C)	39.	(i)	Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?								No
	(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?									
		(a)	Provision of proviso to clause (15) of section 2 is applicable								NA
		(b)	condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated								NA
		(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated								NA
	(iii)	(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated								NA
		If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13									
		(a)	Income for the previous year								NA
		(b)	Total Expenditure incurred in India, for the objects of the auditee,								NA
	(c)	Expenditure to be disallowed								NA	





			(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed	NA
			(ii)	Expenditure from any loan or borrowing	NA
			(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and	NA
			(iv)	Expenditure in the form of contribution or donation to any person.	NA
			(v)	Capital expenditure	NA
			(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	NA
			(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-section 3 or 3A of section 40A	NA
			(viii)	Any other disallowance	NA
			(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii))	NA
			(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [ a - b+c(ix) ]	NA
Expenditure Incurred for Religious Purposes	40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details			
		(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	Yes/No	NO
		(b)	Total income of auditee during the previous year		₹ 478508162
		(c)	Percentage of expenditure which is of religious nature to the total income		0%
Person referred to in 13(3)	41.	Details of specified person* as referred to in sub-section (3) of section 13			
		Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted
					Address of such person
	42.	Refer Annexure - 7			
		Details of transactions referred to in section 13 (2)			
		(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both		
		(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation,		
		(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;		
		(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation,		
		(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate,		
		(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate,		
		(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person		
		(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.		



Specified Violation	43.	<b>Specified Violation</b>	
		Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation	NO
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No.
	(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No.
	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No.
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No.
	(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No.
	(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality	No.
	44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No.
	45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No.
	46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	No.
	47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	No.
	48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	No.
	49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	YES Refer Annexure - 8,9,10





JANANI

For the year ended 31st March 2023

ANNEXED TO THE STATEMENT OF PARTICULARS IN FORM 10B

Annexure -I

9. Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)					
SL. No.	Section under which registered/provisionally registered or approved/provisionally approved/notified	Date of registration/provisional registration or approval/provisionally approval/notification	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/approval/provisional approval/notification is effective
1	12A	26-03-2022	AAA AJ0074CE20216	Principal commissioner of Income Tax	01-04-2021
2	80G	05-04-2022	AAA AJ0074CF20211	Principal commissioner of Income Tax	01-04-2021



**JANANI**

For the year ended 31st March 2023

**ANNEXED TO THE STATEMENT OF PARTICULARS IN FORM 10B**

Annexure -2

10 (a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/ Trustee (s)/ Members of society/ Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year						
SL. No.	Name of person	Relation	Unique Identification No.	Id Code	Address	Whether there is any change in relation during previous year of audit
1	Debabrata Satapathy	President	APJPS6300R	1 PAN	B-19, Pocket -2, Kendirya Vihar-2, Sector - 82, Noida, Gautam Buddha Nagar, Uttar Pradesh	No
2	Christopher Houston Purdy	Member	P567674939	4 Passport	3614 Quesada Street, NW, Washington, DC 20015-2538, USA	No
3	Richard Mark Boustred	Member	FXSPB5768N	1 PAN	9 Plantation Estate, 47 Shongwen Road, Hillcrest 3610, South Africa	No
4	Sanjeev Vyas	Member	AAFPV5209B	1 PAN	A-120, Anand Vihar Colony, Main Vikas Marg, Delhi - 110092	No
5	Gunjan Kumar Lall	Treasurer	ABGPL8603H	1 PAN	Flat-253, Plot-4, The Seth Vihar CGHS, Sector -18A, Dwarka, South West Delhi, New Delhi - 110 078.	No
6	Ms. Yogyata Mishra	Secretary	AFZPM8911Q	1 PAN	House No. 17, Boring Road, Nageshwar Colony, Near Glod Gym, Patna, Bihar 800001	No
7	Sandra Lee Gass	Member	P566305172	4 Passport	85 Chocolate Drop Mountain Road, Columbus, NC, 28722 USA	No





**JANANI**

For the year ended 31st March 2023

**ANNEXED TO THE STATEMENT OF PARTICULARS IN FORM 10B**

Annexure 3

14 (ii) Provide the following details of the books of account and other documents					
Sl. No.	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system,	Whether maintained at registered office	Whether the books of account have been audited
1	Cash book	Yes	Yes	Yes	Yes
2	Ledger	Yes	Yes	Yes	Yes
3	Journal	Yes	Yes	Yes	Yes
4	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee	Yes	Yes	Yes	Yes
5	Original bills wherever issued to the person and receipts in respect of payments made by the person	Yes	Yes	Yes	Yes
6	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the entity	Yes	Yes	Yes	Yes
7	Any other documents containing any other relevant information as per rule 17AA(1)(d)(x).	Yes	Yes	Yes	Yes





**JANANI**  
For the year ended 31st March 2023  
**ANNEXED TO THE STATEMENT OF PARTICULARS IN FORM 10B**

Annexure - 4											
19. Details of the receipts of the auditee on which tax has been deducted at source referred to in section 194C or 194J or 194H or 194Q :											
S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (Rs.)	Others (Nature)	Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee.(in Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 (Yes/No)
1	STATE INNOVATIONS IN FAMILY PLANNING SERVICES PROJECT AGENCY	LKNS06202A	1,56,71,450	3,13,480	194C	0	0	3,13,480	Claim on Medical Facility	0	No
2	B P M U MARAUNA	PTNB04517C	9,13,570	18,272	194C	0	0	18,272	Claim on Medical Facility	0	No
3	BLOCK PROGRAMME MANAGEMENT UNIT BASANTPUR, SIWAN	PTNB05904D	13,43,230	26,865	194C	0	0	26,865	Claim on Medical Facility	0	No
4	BLOCK PROGRAMME MANAGEMENT UNIT	PTNB06212D	2,23,510	4,470	194C	0	0	4,470	Claim on Medical Facility	0	No
5	BPMPU PHC SINGHESHWAR, MADHUPURA	PTNB06928F	17,96,750	35,935	194C	0	0	35,935	Claim on Medical Facility	0	No
6	COMMUNITY HEALTH CENTRE NIM TURKAU LIYA	PTNC04316E	14,10,500	28,210	194C	0	0	28,210	Claim on Medical Facility	0	No
7	COMMUNITY HEALTH CENTER, MASHRAK	PTNC04536A	5,36,900	10,738	194C	0	0	10,738	Claim on Medical Facility	0	No
8	DISTRICT HEALTH SOCIETY MADHUBANI	PTND01506B	52,43,000	1,04,860	194C	0	0	1,04,860	Claim on Medical Facility	0	No
9	DISTRICT HEALTH SOCIETY MUZAFFARPUR	PTND01678F	27,26,850	54,537	194C	0	0	54,537	Claim on Medical Facility	0	No
10	DISTRICT HEALTH SOCIETIES SAHARSA	PTND01696C	83,62,000	1,67,240	194C	0	0	1,67,240	Claim on Medical Facility	0	No
11	DISTRICT HEALTH SOCIETY BHOJPUR	PTND01699F	43,06,000	86,120	194C	0	0	86,120	Claim on Medical Facility	0	No
12	DISTRICT HEALTH SOCIETY BHOJPUR	PTND01699F	17,64,000	1,76,400	194JB	0	0	1,76,400	Claim on Medical Facility	0	No
13	DISTRICT HEALTH SOCIETY, SAMASTIPUR	PTND01711D	67,10,266	1,34,206	194C	0	0	1,34,206	Claim on Medical Facility	0	No
14	DISTRICT HEALTH SOCIETY VAISHALI	PTND01844D	35,87,500	71,750	194C	0	0	71,750	Claim on Medical Facility	0	No
15	DISTRICT HEALTH SOCIETY PATNA	PTND02062E	70,86,200	1,41,724	194C	0	0	1,41,724	Claim on Medical Facility	0	No
16	DISTRICT HEALTH SOCIETY JAMUI	PTND02370E	5,61,750	56,175	194JA	0	0	56,175	Claim on Medical Facility	0	No
17	DISTRICT HEALTH SOCIETY EAST CHAMPARAN	PTND02449G	39,54,150	79,083	194C	0	0	79,083	Claim on Medical Facility	0	No
18	MEDICAL OFFICER INCHARGE SADAR BLOCK CHAPRA SARAN	PTNM05937B	2,17,370	2,174	194C	0	0	2,174	Claim on Medical Facility	0	No
19	PRIMARY HEALTH CENTRE,PARBATHA,KHAGARIA	PTNP01340D	3,81,920	7,638	194C	0	0	7,638	Claim on Medical Facility	0	No
20	PRIMARY HEALTH CENTER SAMASTIPUR	PTNP01460E	1,73,600	3,473	194C	0	0	3,473	Claim on Medical Facility	0	No
21	PRIMARY HEALTH CENTRE FATEHAPUR GAYA	PTNP01497G	16,43,342	33,101	194C	0	0	33,101	Claim on Medical Facility	0	No
22	PRIMARY HEALTH CENTRE	PTNP01612C	4,84,700	4,847	194C	0	0	4,847	Claim on Medical Facility	0	No



S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (Rs.)	Others (Nature)	Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (in Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 (Yes/No)
23	PRIMARY HEALTH CENTRE DUMARIA (GAYA)	PTNP01684E	11,83,200	23,664	194C	0	0	23,664	Claim on Medical Facility	0	No





S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (Rs.)	Others (Nature)	Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee (in Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 (Yes/No)
24	PRIMARY HEALTH CENTRE DULHINBAZAR, PATNA	PTNP01733E	75,950	1,519	194C	0	0	1,519	Claim on Medical Facility	0	No
25	PRIMARY HEALTH CENTRE BARACHATI GAYA	PTNP01800B	12,05,950	24,119	194C	0	0	24,119	Claim on Medical Facility	0	No
26	PRIMARY HEALTH CENTRE BANKEY BAZAR GAYA	PTNP01829C	6,280	126	194C	0	0	126	Claim on Medical Facility	0	No
27	PRIMARY HEALTH CENTRE DOVI GAYA	PTNP01930F	9,93,250	19,865	194C	0	0	19,865	Claim on Medical Facility	0	No
28	PRIMARY HEALTH CENTRE BENIPATTI MADHUBANI	PTNP01963D	8,69,570	17,392	194C	0	0	17,392	Claim on Medical Facility	0	No
29	PRIMARY HEALTH CENTRE VIDYAPATINAGAR, SAMASTIPUR	PTNP01968B	3,44,769	7,117	194C	0	0	7,117	Claim on Medical Facility	0	No
30	PRIMARY HEALTH CENTRE LADANIA, MADHUBANI	PTNP01978E	8,63,660	17,273	194C	0	0	17,273	Claim on Medical Facility	0	No
31	PRIMARY HEALTH CENTRE BABUBARIH, MADHUBANI	PTNP02001G	11,12,212	22,698	194C	0	0	22,698	Claim on Medical Facility	0	No
32	PRIMARY HEALTH CENTRE	PTNP02034E	8,50,562	17,013	194C	0	0	17,013	Claim on Medical Facility	0	No
33	PRIMARY HEALTH CENTRE AMAS, GAYA	PTNP02207C	9,93,630	19,873	194C	0	0	19,873	Claim on Medical Facility	0	No
34	PRIMARY HEALTH CENTRE KOCHAS, SASARAM	PTNP02231F	6,16,020	12,325	194C	0	0	12,325	Claim on Medical Facility	0	No
35	PRIMARY HEALTH CENTRE	PTNP02251E	14,56,300	14,563	194C	0	0	14,563	Claim on Medical Facility	0	No
36	P H C DUMRI KATSARI SHEOHAR	PTNP02252F	45,550	911	194C	0	0	911	Claim on Medical Facility	0	No
37	PRIMERY HEALTH CENTRE PIPRASI	PTNP02280E	6,09,770	12,196	194C	0	0	12,196	Claim on Medical Facility	0	No
38	PRATHAMIK SWASTHA KENDRA KISHANGANI	PTNP02609F	3,47,200	6,944	194C	0	0	6,944	Claim on Medical Facility	0	No
39	ROGI K SAMITI DINARA, SASARAM	PTNR01704D	11,48,035	23,067	194C	0	0	23,067	Claim on Medical Facility	0	No
40	ROGI KALYAN SAMITI	PTNR01736A	11,38,650	22,772	194C	0	0	22,772	Claim on Medical Facility	0	No
41	ROGI KALYAN SAMITI JANDAHA VAISHALI, HAJIPUR	PTNR01874F	17,83,900	35,678	194C	0	0	35,678	Claim on Medical Facility	0	No
42	ROGI KALYAN SAMITI	PTNR02092G	23,91,100	25,365	194C	0	0	25,365	Claim on Medical Facility	0	No
43	ROGI KALYAN SAMITI PRATHMIK SWASTHY KENDRA	PTNR02146E	1,85,550	3,711	194C	0	0	3,711	Claim on Medical Facility	0	No
44	ROGI KALYAN SAMITI BARHAT, JAMUI	PTNR02224F	1,12,840	11,284	194A	0	0	11,284	Claim on Medical Facility	0	No
45	ROGI KALYAN SAMITI JOKHAT, ARARIA	PTNR02359A	5,07,139	10,143	194C	0	0	10,143	Claim on Medical Facility	0	No
46	ROGI KALYAN SAMITI SIKTI, ARAIRA	PTNR02373A	10,02,050	20,041	194C	0	0	20,041	Claim on Medical Facility	0	No
47	ROGI KALYAN SAMITI KURSAKATA, ARARIA	PTNR02374B	8,89,100	17,782	194C	0	0	17,782	Claim on Medical Facility	0	No
48	ROGI KALYAN SAMITI PRATHMIK SWASTHYA KENDRA SANKARPUR MADHEPURA	PTNR02498G	13,91,000	27,820	194C	0	0	27,820	Claim on Medical Facility	0	No
49	MEJARGANI DISTT SITAMARHI	PTNR02512G	9,52,317	19,046	194C	0	0	19,046	Claim on Medical Facility	0	No





**JANANI  
FOREIGN GRANTS**

	As at March 31, 2023 (Rs.)	As at March 31, 2022 (Rs.)
<b>SCHEDULE-3</b>		
<b>CASH IN HAND AND BALANCE WITH BANKS</b>		
Balance under Savings Accounts	2,04,624	1,80,159
	<u>2,04,624</u>	<u>1,80,159</u>
<b>SCHEDULE-4</b>		
<b>LOANS AND ADVANCES</b> (Unsecured-considered good)		
Advances Recoverable	1,04,96,000	95,99,455
Deposits	13,11,359	15,53,407
Other Receivables	7,97,04,588	8,22,18,907
	<u>9,15,11,947</u>	<u>9,33,71,770</u>



**JANANI  
FOREIGN GRANTS**

As at  
March 31, 2023  
(Rs.)

As at  
March 31, 2022  
(Rs.)

**SCHEDULE-5**

**STOCK IN HAND**

[Refer Note 1.6 on Schedule 8]

Item Particulars	Stock Value (Rs.)	Stock Value (Rs.)
PCM14 Mithun Silky Smooth Condom 2's	-	6,277
PCM15 Mithun Silky Smooth 10's Condom (10x10x40)	-	59,95,033
PCM24 Mithun Silky Smooth 5's Condom (5x20x40)	-	55,53,120
PCM25 Mithun Silky Smooth 3's Condom (3x48x24)	-	6,93,070
PCS04 Style Premium Condoms Rose (3x48x24)	-	152
PCS05 Style Premium Condoms Jasmine (3x48x24)	-	49,962
PCS06 Style Premium Condoms Lavender (3x48x24)	-	61,602
PCS08 Style Dotted Flavoured Mango (3X48X24)	-	9,25,568
PCS09 Style Dotted Flavoured Strawberry (3X48X24)	-	2,323
PCS10 Style Dotted Flavoured Chocolate (3X48X24)	-	5,12,711
PCS11 Style Luxury 5's Dotted Condom (5x36x24)	-	5,30,081
PCS12 Style Dotted Flavoured Vanilla (3X48X24)	-	3,40,397
PCS13 Style Extra Time (3x48x24)	-	5,95,530
PCS14 Style Premium Condoms Coffee (3x48x24)	-	1,28,857
PDP01 PARI Contraceptive Injection 150mg/1ml	-	18,22,574
PEP03 Postpil 72 (1x12x30)	-	2,58,073
PIU05 Urvashi IUCD Cu375 Standard (1x6x40)	-	7,21,185
PIU06 Urvashi IUCD Cu375 Sleek (1x6x40)	-	2,294
PMV02 MVA Aspirator	-	3,18,970
PSI03 Style Vigueur Sildenafil Tab.	-	93,519
PSM02 Trust Miso	-	1,60,592
PNU01 Easy Grip Cannulas 4mm	-	9,500
PNU02 Easy Grip Cannulas 5mm	-	9,000
PNU03 Easy Grip Cannulas 6mm	-	1,980
PNU04 Easy Grip Cannulas 7mm	-	1,980
PNU05 Easy Grip Cannulas 8mm	-	1,643
PNU06 Easy Grip Cannulas 9mm	-	19,630
PNU07 Easy Grip Cannulas 10mm	-	19,021
PNU08 Easy Grip Cannulas 12mm	-	25,000
POA04 Apsara Oral Contraceptive Pills (3x12x30)	-	6,86,782
POA05 Apsara Oral Contraceptive Pills (1x15x60)	-	11,36,745
POA07 Trust Birth Control Pills with Iron (1x20x25)	-	6,59,836
POA08 Trust NEO Birth Control Pills (1x20x25)	-	12,97,200
POA09 Trust L Oral Contraceptive Pills (1x20x25)	-	2,17,964
POA10 Apsara Oral Contraceptive Pills (3x5x60)	-	86,617
Medicine (Various Items for Clinic Consumption)	-	222
Packaging Material (Various products packaging)	-	10,748
Promotional Material (Various products packaging)	-	6,62,063
	-	<b>2,36,17,821</b>



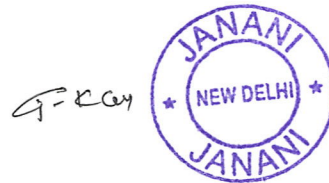
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**JANANI  
FOREIGN GRANTS**

	As at March 31, 2023 (Rs.)	As at March 31, 2022 (Rs.)
<b>SCHEDULE-6</b>		
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>		
Sundry Creditors	-	50,770
Other Liabilities	-	2,73,422
Statutory Liabilities	-	20,85,768
	<hr/>	<hr/>
	-	24,09,960



**JANANI  
FOREIGN GRANTS**

	Year ended March 31, 2023 (Rs.)	Year ended March 31, 2022 (Rs.)
<b>SCHEDULE-7</b>		
<b>COST OF SOCIALLY MARKETED PRODUCTS</b>		
Opening Stock of Products	2,36,17,821	2,36,62,718
Add:		
Purchase of Products during the year	-	4,44,41,185
Less:		
Closing Stock of Products	-	(2,36,17,821)
Loss on Inventory Valuation (Cost or Market value which ever is lower)		
	<u>2,36,17,821</u>	<u>4,44,86,082</u>





**JANANI  
REVENUE AND LOCAL GRANT**

**BALANCE SHEET AS AT MARCH 31, 2023**

	Schedule Reference	As at March 31, 2023 (Rs.)	As at March 31, 2022 (Rs.)
<b>SOURCES OF FUNDS</b>			
Reserve & Surplus	1	11,74,67,056	8,05,79,856
		<u>11,74,67,056</u>	<u>8,05,79,856</u>
<b>APPLICATION OF FUNDS</b>			
<b>Fixed Assets</b>	2		
Gross Block		2,48,82,018	2,28,27,760
Less: Depreciation		<u>1,64,99,305</u>	<u>1,50,74,428</u>
Net Block		83,82,713	77,53,332
<b>Current Assets, Loans and Advances</b>			
Cash in Hand and Balance with Banks	3	16,32,42,874	12,27,48,903
Loans and Advances	4	4,51,40,653	3,41,55,540
Sundry Debtors		8,08,34,269	15,38,56,383
Stock in Hand	5	<u>2,30,65,359</u>	<u>1,35,21,457</u>
		31,22,83,155	32,42,82,283
<b>Less: Current Liabilities &amp; Provisions</b>	6	<u>20,31,98,811</u>	<u>25,14,55,758</u>
<b>Net Current Assets</b>		10,90,84,344	7,28,26,525
		<u>11,74,67,056</u>	<u>8,05,79,856</u>

Significant Accounting Policies and  
Notes to Accounts

8

The schedules referred to above form  
an integral part of the Balance Sheet.

As per our report of even date

**For SARAF & CHANDRA LLP**  
Firm Reg. No. 315096E/E300027  
LLPIN - AAL - 5216  
Chartered Accountants

For and on behalf of  
**Janani**

*P. Khatus*

**PRASANTA KUMAR KHATUA**  
Partner  
(Membership No. : 063143)  
UDIN : 23063143BGRPUK4342  
Place: New Delhi  
Date: 26<sup>th</sup> September, 2023



**Richard Mark Boustred**  
Chief Functionary



*G. Kumar Lall*

**Gunjan Kumar Lall**  
Director Finance



**JANANI  
REVENUE AND LOCAL GRANT**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023**

	Amount (Rs.)
<b>BALANCE AS ON APRIL 1, 2022</b>	<b>12,27,48,903</b>
<b>ADD: RECEIPTS</b>	
-Revenue from Social Marketing of Products	15,75,11,829
-Revenue from Clinical Services	15,71,09,400
-Revenue from Trade Mark	15,74,29,840
- Grants	50,000
- Interest earned	61,69,826
- Other Income	2,31,804
- Proceeds from sale of Fixed Assets	17,64,185
<b>Total Receipts (A)</b>	<b>60,30,15,786</b>
<b>LESS: PAYMENTS</b>	
Packaging/ Printing	12,30,861
Freight/ Distribution Expenses	73,16,099
Advertisement & Promotions	64,78,485
Salaries & Related Costs	16,96,81,584
Traveling	2,04,59,471
Vehicle Expenses	2,03,34,433
Trainings, Conferences & Workshops	40,64,826
Postage & Courier	1,41,861
Telephone & Internet	20,70,114
Rent & Utilities	1,87,42,206
Repair & Maintenance	62,12,375
Contracted Services	73,05,854
Medicines/ Consumables/ Outreach Services	2,14,44,611
Printing & Stationery	7,14,711
Books & Periodicals	4,489
Professional Charges	3,19,08,105
Staff Welfare	13,85,569
Insurance	28,53,353
Bank Charges & Interest	2,34,046
Motivator Incentives	1,07,19,500
Client Reimbursements	1,63,29,000
Sub Grants to Other	-
Purchase of Socially Marketed Products	9,92,85,905
Balance written off	8,17,066
Changes in Current Liabilities	4,82,56,947
Changes in Secured Loans	-
Changes in Loans & Advances	1,09,85,113
Change in Sundry Debtors	(7,30,22,114)
Fixed Assets Purchased:	
Furniture & Fixtures	4,16,874
Equipments	21,51,070
Vehicles	-
Computers	12,50,499
<b>Total Payments (B)</b>	<b>43,97,72,912</b>
<b>BALANCE AS ON MARCH 31, 2023</b>	<b>(A-B) 16,32,42,874</b>
Represented by :	
Cash in Hand and Balance with Banks	16,32,42,874
	<b>16,32,42,874</b>

As per our report of even date

**For SARAF & CHANDRA LLP**

Firm Reg. No. 315096E/E300027

LLPIN - AAL - 5216

Chartered Accountants

*P. Khatri*

**PRASANTA KUMAR KHATUA**

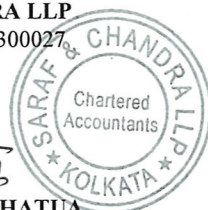
Partner

(Membership No. : 063143)

UDIN : 23063143 BGRPUY4342

Place: New Delhi

Date: 26<sup>th</sup> September, 2023



For and on behalf of  
**Janani**

*[Signature]*

**Richard Mark Boustred**  
Chief Functionary



*[Signature]*

**Gunjan Kumar Lall**  
Director Finance





**JANANI  
REVENUE AND LOCAL GRANT**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023**

	<b>Schedule Reference</b>	<b>Year ended March 31, 2023 (Rs.)</b>	<b>Year ended March 31, 2022 (Rs.)</b>
<b>INCOME</b>			
Revenue from Social Marketing of Products		15,75,11,829	12,97,46,901
Revenue from Clinical Services		15,71,09,400	19,24,97,165
Revenue from Trade Mark		15,74,29,840	-
Grants		50,000	67,253
Interest		61,69,826	14,84,226
Other Income		2,31,804	31,58,715
		<b>47,85,02,699</b>	<b>32,69,54,261</b>
<b>EXPENDITURE</b>			
Cost of Socially Marketed Products	7	8,97,42,003	4,06,51,405
Packaging/ Printing		12,30,861	6,75,073
Freight/ Distribution Expenses		73,16,099	75,29,965
Advertisement & Promotions		64,78,485	15,26,408
Salaries & Related Costs		16,96,81,584	9,77,62,613
Traveling		2,04,59,471	99,43,933
Vehicle Expenses		2,03,34,433	1,59,70,218
Trainings, Conferences & Workshops		40,64,826	7,05,512
Depreciation [Refer Note 1.5 on Schedule 8]	2	14,24,877,480	14,60,511
Postage & Courier		1,41,861.00	1,55,871
Telephone & Internet		20,70,114	19,18,827
Rent & Utilities		1,87,42,206	1,78,34,888
Repair & Maintenance		62,12,375	49,33,662
Contracted Services		73,05,854	49,15,827
Medicines/ Consumables/ Outreach Services		2,14,44,611	1,09,07,612
Printing & Stationery		7,14,711	9,81,264
Books & Periodicals		4,489	-
Professional Charges		3,19,08,105	2,75,38,684
Staff Welfare		13,85,569	11,62,576
Insurance		28,53,353	24,42,788
Bank Charges & Interest		2,34,046	1,85,901
Motivator Incentives		1,07,19,500	13,57,550
Client Reimbursements		1,63,29,000	2,07,56,250
Balance written off		8,17,066	25,932
		<b>44,16,15,499</b>	<b>27,13,43,269</b>
<b>Excess of Income over Expenditure for the year transferred to Reserve &amp; Surplus</b>		<b>3,68,87,200</b>	<b>5,56,10,992</b>

Significant Accounting Policies and  
Notes to Accounts

8

As per our report of even date

**For SARAF & CHANDRA LLP**  
Firm Reg. No. 315096E/E300027  
LLPIN - AAL - 5216  
Chartered Accountants



*P. Khatua*  
**PRASANTA KUMAR KHATUA**  
Partner  
(Membership No. : 063143)  
UDIN : 23063143BGRPUY7342  
Place: New Delhi  
Date: 26<sup>th</sup> September, 2023

The schedules referred to above form an integral  
part of the Income and Expenditure Account.

For and on behalf of  
**Janani**

**Richard Mark Boustred**  
Chief Functionary



*Gunjan Kumar Lall*  
**Gunjan Kumar Lall**  
Director Finance



**JANANI  
REVENUE AND LOCAL GRANT**

	As at March 31, 2023 (Rs.)	As at March 31, 2022 (Rs.)
<b>SCHEDULE-1</b>		
<b>RESERVE &amp; SURPLUS</b>		
Opening Balance	8,05,79,856	2,49,68,865
Net Surplus/ (Deficit) for the year (from Income & Expenditure Account)	3,68,87,200	5,56,10,992
	<u>11,74,67,056</u>	<u>8,05,79,856</u>





JANANI  
REVENUE AND LOCAL GRANT

SCHEDULE-2

FIXED ASSETS (AT COST)

[Refer Note 1.4 & 1.5 on Schedule 8]

Description	Rate	Gross Block				Depreciation				Net Block	
		As on April 1, 2022	Additions during the year		Sale Price of Assets	As on March 31, 2023	Upto April 1, 2022	For the year		Upto March 31, 2023	As on March 31, 2023
			Within 180 Days	After 180 Days				at full rate	at half rate		
Furniture & Fixtures	10%	49,88,996	21,500	3,95,374	99,613	53,06,257	32,24,661	1,68,622.10	19,769.00	34,13,053	18,93,204
Equipments	15%	84,84,757		21,51,070	7,68,832	98,66,995	61,33,666	2,37,338.70	1,61,330.00	65,32,335	33,34,660
Computers	40%	29,44,846	1,18,800	11,31,699	95,740	40,99,605	22,38,575	2,91,732.40	2,26,339.80	27,56,647	13,42,958
Vehicles	15%	64,09,161	-	-	8,00,000	56,09,161	34,77,525	3,19,745.40	-	37,97,271	18,11,891
<b>TOTAL</b>		<b>2,28,27,760</b>	<b>1,40,300</b>	<b>36,78,143</b>	<b>17,64,185</b>	<b>2,48,82,018</b>	<b>1,50,74,428</b>	<b>10,17,438.60</b>	<b>4,07,438.80</b>	<b>1,64,99,305</b>	<b>83,82,713</b>
<b>Previous Year</b>		<b>2,21,76,851</b>	<b>5,26,880</b>	<b>5,46,733</b>	<b>4,22,705</b>	<b>2,28,27,760</b>	<b>1,36,13,917</b>	<b>13,74,038</b>	<b>86,473</b>	<b>1,50,74,428</b>	<b>77,53,332</b>
											<b>85,62,935</b>

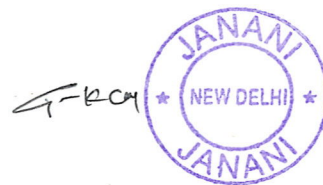


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**JANANI  
REVENUE AND LOCAL GRANT**

	As at March 31, 2023 (Rs.)	As at March 31, 2022 (Rs.)
<b>SCHEDULE-3</b>		
<b>BALANCE WITH SCHEDULED BANKS/CASH</b>		
Balance under Savings Accounts	4,93,88,879	12,09,87,890
Balance under Current Accounts	9,53,978	3,95,630
Balance under Cash/Petty Cash	3,01,633	3,13,603
Fixed Deposits including Accrued Interest (Under lien with Banks for Guarantees issued)	11,25,98,384	10,51,780
	<u>16,32,42,874</u>	<u>12,27,48,903</u>
<b>SCHEDULE-4</b>		
<b>LOANS AND ADVANCES</b> (Unsecured-considered good)		
Advances Recoverable	1,02,68,156	36,25,324
Deposits	24,98,676	25,37,676
Deposits-Gratuity	2,85,87,581	1,86,30,580
Statutory Receivables	37,86,240	93,61,961
	<u>4,51,40,653</u>	<u>3,41,55,540</u>





**JANANI  
REVENUE AND LOCAL GRANT**

**As at  
March 31, 2023  
(Rs.)**

**As at  
March 31, 2022  
(Rs.)**

**SCHEDULE-5**

**STOCK IN HAND**

[Refer Note 1.6 on Schedule 8]

Item Particulars	Stock Value (Rs.)	Stock Value (Rs.)
Mithun Silky Smooth Condom 2's	-	1,842
Mithun Silky Smooth 10's Condom (10x10x40)	20,311	-
Mithun Silky Smooth 3's Condom (3x48x24)	39	-
Style Premium Condoms Jasmine (3x48x24)	92,216	-
Style Premium Condoms Lavender (3x48x24)	1,99,672	-
Style Dotted Flavoured Mango (3X48X24)	8,68,654	-
Style Dotted Flavoured Strawberry (3X48X24)	4,34,655	-
Style Dotted Flavoured Chocolate (3X48X24)	6,76,412	-
Style Dotted Flavoured Vanilla (3X48X24)	6,99,445	-
Style Extra Time (3x48x24)	5,77,394	-
Style Premium Condoms Coffee (3x48x24)	3,91,622	-
Apsara Oral Contraceptive Pills (3x12x30)	1,262	-
Trust Birth Control Pills with Iron (1x20x25)	913	2,63,602
Trust Birth Control Pills with Iron (2x20x25)	10,564	-
Postpil 72 (1x12x30)	3,61,493	-
PARI Contraceptive Injection 150mg/1ml	18,91,994	-
Urvashi IUCD Cu375 Standard (1x6x40)	8,76,686	3,97,276
Urvashi IUCD Cu375 Sleek (1x6x40)	1,73,158	1,39,954
Urvashi IUCD Cu250 Standard (1x6x40)	3,38,260	3,41,677
Surya Safe-T-Kit (1x10x20)	-	680
Trust Mife Tablet (3x10x40)	-	16,10,330
Safe-T-Kit (1x20x20)	76,98,625	86,43,663
Trust Miso	14,59,568	-
MVA Aspirator	4,47,700	-
Easy Grip Cannulas 4mm	52,920	-
Easy Grip Cannulas 5mm	54,960	-
Easy Grip Cannulas 6mm	55,080	-
Easy Grip Cannulas 7mm	53,880	-
Easy Grip Cannulas 8mm	16,200	-
Easy Grip Cannulas 9mm	19,156	-
Easy Grip Cannulas 10mm	21,728	1,169
Easy Grip Cannulas 12mm	34,151	11,578
Style Vigueur Sildenafil Tab.	3,29,100	-
Medicine (Various Items for Clinic Consumption)	40,02,309	21,05,699
Packaging Material (Various products packaging)	-	3,989
Promotional Material (Various products packaging)	12,05,234	-
	<b>2,30,65,359</b>	<b>1,35,21,457</b>



**JANANI  
REVENUE AND LOCAL GRANT**

	As at March 31, 2023 (Rs.)	As at March 31, 2022 (Rs.)
<b>SCHEDULE-6</b>		
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>		
Sundry Creditors	6,89,75,611	11,55,06,185
Other Liabilities	9,81,64,419	9,99,89,751
Statutory Liabilities	49,10,928	24,44,418
Provision for Gratuity	3,11,47,853	3,35,15,405
	<u>20,31,98,811</u>	<u>25,14,55,758</u>





**JANANI  
REVENUE AND LOCAL GRANT**

	Year ended March 31, 2023 (Rs.)	Year ended March 31, 2022 (Rs.)
<b>SCHEDULE-7</b>		
<b>COST OF SOCIALLY MARKETED PRODUCTS</b>		
Opening Stock of Products	1,35,21,457	34,71,428
Add:		
Purchase of Products during the year	9,92,85,905	5,07,01,435
Less:		
Closing Stock of Products	(2,30,65,359)	(1,35,21,457)
(Cost or Market Value which ever is lower)		
	<b>8,97,42,003</b>	<b>4,06,51,405</b>

