

# Financial Statement

2017-2018



**FORM NO. – 10(B)**

(See rule 17B)

**Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or Religious Trusts or Institutions**

We have examined the Balance Sheet of JANANI(PAN – AAAAJ0074C) as at 31<sup>st</sup> March, 2018 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 Society.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper Books of Account have been kept by the Head Office at Kolkata so far as appears from our examination of the books.

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 society as at 31<sup>st</sup> March, 2018 and
- (ii) in the case of the Income & Expenditure, of the Surplus of Income over Expenditure for the year ended on that date.

The prescribed particulars are annexed hereto.

Particulars in section I of the Annexure have been verified by us with the Books of Accounts submitted to us for the purpose of our audit and also the information and explanation given to us.

Particulars given in section II and III of the Annexure are based on the certificates furnished by a trustee which has been accepted by us as correct.

**For SARAF&CHANDRA LLP**

Firm Reg. No.: 315096E/E300027

LLPIN: AAL-5216

Chartered Accountants

*P. Prasanta*

New Delhi, 21<sup>st</sup> September, 2018

**CA PRASANTA KUMAR KHATUA**

(Partner)

Mem No. 063143





ANNEXURE  
**STATEMENT OF PARTICULARS**

**I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES**

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year	40,88,44,227
2.	Whether the society has exercised the option under clause (2) of the Explanation to section 11(1) If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under society wholly for such purposes	5,48,98,296
4.	Amount of income eligible for exemption under section 11(1)(c) (Give Details)	NIL
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	NIL
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	NIL
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	NIL
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year:-	NIL
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	NIL
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	NIL
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof ? If so, the details thereof	NIL

**II. APPLICATION FOR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)**

1.	Whether any part of the income or property of the society was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
2.	Whether any land, building or other property of the society was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4.	Whether the services of the society were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any Whether any share, security or other property was purchased by or on behalf of the society during the previous year from any such person? If so, give details thereof together with the consideration paid	No



5.	Whether any share, security or other property was sold by or on behalf of the society during the previous year to any such person? If so, give details thereof together with the consideration received	No
6.	Whether any income or property of the society was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
7.	Whether the income or property of the society was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS INWHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST**

<u>SL No.</u>	<u>Name and Address of the concern</u>	<u>Where the concern is a company number and class of shares held</u>	<u>Nominal value of the investment</u>	<u>Income from the investment</u>	<u>Whether the amount in column 4 exceeds 5% of the capital of the concern during the previous year say yes or no.</u>
(1)	(2)	(3)	(4)	(5)	(6)
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<b>Total</b>					

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

*P. Subhash*

New Delhi, 21<sup>st</sup> September, 2018

CA SUBHASH CHANDRA SARAF  
(Partner)  
Mem No. 052244





**JANANI  
CONSOLIDATED**

**BALANCE SHEET AS AT MARCH 31, 2018**

	Schedule Reference	As at March 31, 2018 (Rs.)	As at March 31, 2017 (Rs.)
<b>SOURCES OF FUNDS</b>			
Reserve & Surplus	1	19,40,18,166	13,43,06,857
Secured Loans		10,82,247	21,73,751
Unutilised Grants		-	-
		<u>19,51,00,413</u>	<u>13,64,80,608</u>
<b>APPLICATION OF FUNDS</b>			
<b>Fixed Assets</b>	2		
Gross Block		14,98,13,433	14,05,37,999
Less: Depreciation		<u>10,52,30,458</u>	<u>9,79,37,654</u>
Net Block		4,45,82,975	4,26,00,345
<b>Current Assets, Loans and Advances</b>			
Balance with Scheduled Banks/Cash	3	9,06,25,808.09	4,36,56,611
Loans and Advances	4	5,05,47,200	5,23,62,197
Sundry Debtors		10,13,22,225.27	9,12,88,028
Stock in Hand	5	<u>1,91,30,589.17</u>	<u>2,03,75,088</u>
		26,16,25,823	20,76,81,924
<b>Less: Current Liabilities &amp; Provisions</b>	6	<u>11,11,08,385</u>	<u>11,38,01,662</u>
<b>Net Current Assets</b>		15,05,17,438	9,38,80,263
		<u>19,51,00,413</u>	<u>13,64,80,608</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. Khatua*

**PRASANTA KUMAR KHATUA**  
Partner  
(Membership No. : 063143)

Place: New Delhi

Date: 21<sup>st</sup> September, 2018

*Justin Desmond Main Thompson*  
**Justin Desmond Main Thompson**  
Country Director

*Gunjan Kumar Lall*

**Gunjan Kumar Lall**  
Director Finance



**JANANI  
CONSOLIDATED**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2018**

	Amount (Rs.)
<b>BALANCE AS ON APRIL 1, 2017</b>	<b>4,36,56,611</b>
<b>ADD: RECEIPTS</b>	
- Grants received during the year	26,08,37,175
-Revenue from Social Marketing of Products	10,35,45,368
-Revenue from Clinical Services	9,68,56,717
- Subsidy received during the year	-
- Interest earned during the year	18,67,455
- Other Income	6,35,808
- Proceeds from sale of Fixed Assets	28,30,383
<b>Total Receipts (A)</b>	<b>51,02,29,517</b>
<b>LESS: PAYMENTS</b>	
Packaging/ Printing	9,30,850
Freight/ Distribution Expenses	48,42,513
Advertisement & Promotions	3,11,15,369
Salaries & Related Costs	15,86,33,897
Traveling	1,97,00,094
Vehicle Expenses	77,51,241
Trainings, Conferences & Workshops	58,37,424
Postage & Courier	4,16,494
Telephone & Internet	25,50,247
Rent & Utilities	2,57,42,618
Repair & Maintenance	56,01,384
Contracted Services	21,73,624
Medicines/ Consumables/ Outreach Services	1,01,66,883
Printing & Stationery	10,90,737
Books & Periodicals	41,733
Legal & Professional Charges	2,36,96,978
Staff Welfare	10,91,260
Insurance	14,94,951
Bank Charges & Interest	4,48,600
Motivator Incentives	1,03,19,300
Client Reimbursements	2,12,13,000
Purchase of Socially Marketed Products	6,06,34,714
Changes in Current Liabilities	26,93,276
Changes in Secured Loans	10,91,504
Changes in Loans & Advances	(18,14,997)
- Change in Sundry Debtors	1,00,34,198
Fixed Assets Purchased:	
Capital Work in Progress	-
Furniture & Fixtures	1,25,034
Equipments	28,92,055
Vehicles	58,59,664
Computers	32,29,064
	1,21,05,817
<b>Total Payments (B)</b>	<b>41,96,03,709</b>
<b>BALANCE AS ON MARCH 31, 2018</b>	<b>(A-B) 9,06,25,808</b>
Represented by :	
Balance with Scheduled Banks	9,06,25,808
	<b>9,06,25,808</b>

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. Khatua*  
**PRASANTA KUMAR KHATUA**  
Partner  
(Membership No. : 063143)

*Justin Desmond Main Thompson*  
**Justin Desmond Main Thompson**  
Country Director

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

**JANANI  
CONSOLIDATED**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2018**

	Schedule Reference	Year ended March 31, 2018 (Rs.)	Year ended March 31, 2017 (Rs.)
<b>INCOME</b>			
Grants		26,08,37,175	24,45,38,112
(to the extent recognized as income)			
Revenue from Social Marketing of Products		10,35,45,368	7,62,18,718
Revenue from Clinical Services		9,68,56,717	10,90,08,072
Subsidy from Government		-	18,51,511
Interest		18,67,455	21,73,428
Other Income		6,35,808	7,44,798
		<u>46,37,42,523</u>	<u>43,45,34,630</u>
<b>EXPENDITURE</b>			
Cost of Socially Marketed Products	7	6,18,79,213	5,34,76,855
Packaging/ Printing		9,30,850	3,78,155
Freight/ Distribution Expenses		48,42,513	21,39,281
Advertisement & Promotions		3,11,15,369	86,23,521
Salaries & Related Costs		15,86,33,897	16,31,59,833
Traveling		1,97,00,094	1,70,76,729
Vehicle Expenses		77,51,241	70,14,466
Trainings, Conferences & Workshops		58,37,424	25,86,678
Depreciation [Refer Note 1.5 on Schedule 8]	2	72,92,804	75,62,496
Postage & Courier		4,16,494	8,56,962
Telephone & Internet		25,50,247	27,42,265
Rent & Utilities		2,57,42,618	3,23,93,718
Repair & Maintenance		56,01,384	52,32,069
Contracted Services		21,73,625	57,09,876
Medicines/ Consumables/ Outreach Services		1,01,66,883	1,44,73,781
Printing & Stationery		10,90,737	15,56,750
Books & Periodicals		41,733	56,706
Legal & Professional Charges		2,36,96,978	2,82,69,216
Staff Welfare		10,91,260	27,07,145
Insurance		14,94,951	2,51,862
Sub Grants to Other		-	47,43,977
Bank Charges & Interest		4,48,600	6,03,045
Motivator Incentives		1,03,19,300	1,33,55,650
Client Reimbursements		2,12,13,000	2,52,08,600
		<u>40,40,31,215</u>	<u>40,01,79,643</u>
<b>Excess of Income over Expenditure for the year transferred to Reserve &amp; Surplus</b>		<u><b>5,97,11,308</b></u>	<u><b>3,43,54,986</b></u>

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

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

For and on behalf of  
**Janani**

*P. Khattua*  
**PRASANTA KUMAR KHATUA**  
Partner  
(Membership No.: 063143)

Place: New Delhi  
Date: 21<sup>st</sup> September, 2018

*Justin Desmond Main Thompson*  
Country Director

*Gunjan Kumar Lall*  
Director Finance





**JANANI  
CONSOLIDATED**

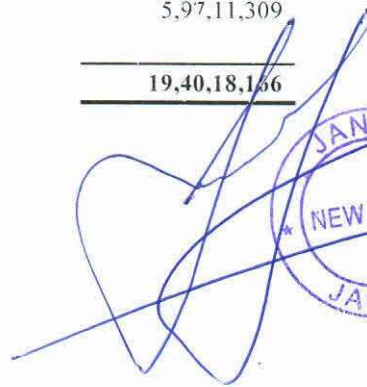

As at  
March 31, 2018  
(Rs.)

As at  
March 31, 2017  
(Rs.)

**SCHEDULE-1**

**RESERVE & SURPLUS**

Opening Balance	13,43,06,857	9,99,51,861
Net Surplus/ (Deficit) for the year (from Income & Expenditure Account)	5,97,11,309	3,43,54,996
	<u>19,40,18,166</u>	<u>13,43,06,857</u>





JANANI  
CONSOLIDATED

**SCHEDULE-2**

**FIXED ASSETS (AT COST)**

Refer Note 1.4 & 1.5 on Schedule 8]

Description	Rate	Gross Block					Depreciation			Net Block		(Amount in Rupees)	
		As on April 1, 2017	Additions during the Within 180 Days	After 180 Days	Sale Price of Assets	As on March 31, 2018	Upto April 1, 2017	For the year		Upto March 31, 2018	As on March 31, 2018		As on March 31, 2017
								at full rate	at half rate				
Furniture & Fixtures	10%	2,37,11,874	61,904	63,130	2,75,347	2,35,61,561	1,36,74,335	9,82,410	3,157	1,46,59,901	89,01,661	1,00,37,540	
Equipments	15%	6,29,63,894	2,20,000	26,72,055	12,93,502	6,45,62,447	4,34,67,893	27,63,375	2,00,404	4,64,31,672	1,81,30,775	1,94,96,001	
Computers	40%	2,58,28,970	6,14,055	26,15,009	534	2,90,57,500	2,43,70,156	3,28,934	5,23,002	2,57,22,092	33,35,408	14,58,814	
Vehicles	15%	2,80,33,261	-	58,59,664	12,61,000	3,26,31,925	1,64,25,271	15,52,049	4,39,475	1,84,16,794	1,42,15,131	1,16,07,990	
TOTAL		14,05,37,999	8,95,959	1,12,09,858	28,30,383	14,98,13,433	9,79,37,654	61,26,767	11,66,037	10,52,30,458	4,45,82,975	4,26,00,345	
Previous Year		13,83,79,127	48,42,875	32,96,975	12,37,000	14,05,37,999	9,03,75,158	6,98,857	5,63,639	9,79,37,654	4,26,00,345		



**JANANI  
CONSOLIDATED**

	As at March 31, 2018 (Rs.)	As at March 31, 2017 (Rs.)
<b>SCHEDULE-3</b>		
<b>BALANCE WITH SCHEDULED BANKS/CASH</b>		
Balance under Savings Accounts	8,73,39,624	4,07,07,730
Balance under Current Accounts	1,63,203	36,165
Balance under Cash/Petty Cash Accounts	4,86,986	4,38,803
Balance under Fixed Deposits including Accrued Interest (Under lien with Banks for Guarantees issued)	26,35,995	24,73,914
	<u>9,66,25,808</u>	<u>4,36,56,611</u>

**SCHEDULE-4**

**LOANS AND ADVANCES**

(Unsecured-considered good)

Advances recoverable in cash or in kind or for value to be received	2,39,23,068	2,48,84,495
Deposits	1,84,53,446	2,33,16,672
Other Receivables		
Statutory Receivables	81,70,686	41,61,030
	<u>5,05,47,200</u>	<u>5,23,62,197</u>



**JANANI  
CONSOLIDATED**

As at March 31, 2018 (Rs.)	As at March 31, 2017 (Rs.)
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**SCHEDULE-5**

**STOCK IN HAND**

[Refer Note 1.6 on Schedule 8]

Item Particulars	Stock Value (Rs.)	Stock Value (Rs.)
Mithun Dotted 3's Juicy Strawberry Condom	1,14,484	-
Mithun Dotted 3's Ripe Mango Condom	3,33,606	-
Mithun Silky Smooth Condom (10x10x40)	-	5,496
Mithun Plain Condom 3 pcs (3x24x45)	-	3,457
Mithun Dotted 4's Juicy Strawberry Condom	1,73,106	-
Mithun Dotted 4's Ripe Mango Condom	1,73,745	6,244
Mithun Dotted 4's Fresh Mint Condom	-	1,581
Mithun Silky Smooth Condom 2's	94,933	18,66,854
Mithun Silky Smooth 10's Condom (10x10x40)	65,888	8,58,022
Mithun Extra Time Condom (3x24x30)	87,204	5,11,692
Mithun Dotted 3's Sexy Chocolate Condom	1,93,095	-
Style Condoms (5x20x40)	1,20,247	1,716
Style Condoms (8x10x50)	34,148	10,26,992
PARI Contraceptive Injection 150mg/1ml	5,08,396	27,15,282
Surya Postpil (1x12x30)	5,21,264	11,979
Surya Latex Gloves#6.5	3,831	3,831
Surya Latex Gloves#7.0	2,921	2,921
Surya Latex Gloves#7.5	1,962	1,962
Sakhi Cu375 Sleek (Intrauterine Contraceptive Device)	310	310
Urvashi Cu375 Intrauterine Contraceptive Device (1x6x20)	4,147	9,13,265
IUD 380 (Intrauterine Contraceptive Device)	1,657	1,657
Eloira (Intrauterine Contraceptive Device)	3,036	3,036
Urvashi IUCD Cu375 Standard (1x6x40)	4,09,906	-
Urvashi IUCD Cu375 Sleek (1x6x40)	1,85,187	-
Urvashi IUCD Cu250 Standard (1x6x40)	2,04,213	-
MVA Aspirator	5,38,432	10,04,592
Easy Grip Cannulas 4mm	2,82,803	3,31,974
Easy Grip Cannulas 5mm	1,59,216	2,02,072
Easy Grip Cannulas 6mm	1,64,705	2,12,990
Easy Grip Cannulas 7mm	50,396	94,428
Easy Grip Cannulas 8mm	90,542	1,12,471
Easy Grip Cannulas 9mm	92,419	1,14,964
Easy Grip Cannulas 10mm	93,286	1,14,964
Easy Grip Cannulas 12mm	94,500	1,15,138





Item Particulars	Stock Value (Rs.)	Stock Value (Rs.)
Apsara Oral Contraceptive Pills (3x12x30)	4,766	1,344
Apsara Oral Contraceptive Pills (1x15x60)	2,329	-
Trust Birth Control Pills with Iron (1x20x25)	36,35,572	-
Surya Surepil! LD Oral Contraceptive Pills	-	2,160
Surya Pregnancy Test Kit	-	1,17,326
Surya Pregnancy Test Card	689	1,10,018
Surya Pregnancy Test Strip (1x1)	-	62,905
Surya Mithun Sildenafil Tablet	47,193	8,63,889
Surya Safe-T-Kit (1x10x20)	34,81,788	11,57,439
Surya Trust Misc	7,61,885	8,30,621
Surya Trust Sanitary Napkin	12,599	9,93,402
Surya Ferrofem	-	60,152
Trust Mediplan (1x10x15)	-	3,416
Surya Ornidazole+Ofloxacin Tab	75,422	11,59,173
Medicine (Various Items for Clinic Consumption)	21,15,641	8,68,865
Packaging Material (Various products packaging)	41,89,122	39,04,489
	<b>1,91,30,589</b>	<b>2,03,75,088</b>



**JANANI  
CONSOLIDATED**

	As at March 31, 2018 (Rs.)	As at March 31, 2017 (Rs.)
<b>SCHEDULE-6</b>		
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>		
Sundry Creditors	9,05,62,907	9,39,04,786
Other Liabilities	-	-
Statutory Liabilities	75,15,177	33,84,939
Provision for Gratuity	1,30,30,301	1,65,11,937
	<u>11,11,08,385</u>	<u>11,38,01,662</u>



**JANANI  
CONSOLIDATED**

Year ended  
March 31, 2018  
(Rs.)

Year ended  
March 31, 2017  
(Rs.)

**SCHEDULE-7**

**COST OF SOCIALLY MARKETED PRODUCTS**

Opening Stock of Products	2,03,75,088	2,07,77,849
Add:		
Purchase of Products during the year	6,06,34,714	5,30,74,094
Less:		
Closing Stock of Products	(1,91,30,589)	(2,03,75,088)
Loss on Inventory Valuation (Cost or Market Value which ever is lower)		
	<u>6.18,79,213</u>	<u>5,34,76,855</u>

