

# Financial Statement 2018-2019



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

**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 M/S. JANANI (PAN -AAAAJ0074C) at 31<sup>st</sup> March, 2019 and Income and Expenditure account for the year ended that date which are in agreement with the books of account maintained by the said trust or institution.

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, and proper returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

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

- (i) In case of the Balance Sheet, of the State of affairs of the above named trust/institution as at 31<sup>st</sup> March, 2019 and
- (ii) In case of the Income and Expenditure, of the surplus of Income over Expenditure for the year ended on 31<sup>st</sup> March, 2019

The prescribing particulars are annexed hereto.

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

UDIN: 19063143 AAAABK 4187  
New Delhi, 27<sup>th</sup> September, 2019

  
**CA PRASANTA KUMAR KHATUA**  
(Partner)  
Mem No. 063143





Statement of Particulars

I	Application of income for Charitable or religious Purposes	Rs.
1.	Amount of income of previous year applied to charitable or religious purpose in India during that year.	58,90,10,111
2.	Whether the trust/institution has exercised the option clause (2) of the Explanation to section 11(1) (c)? If so, the details of the amount of income deemed to have been applied to charitable or religious purpose in India during the Previous Year.	No
3.	Amount of income accumulated or set apart/finally set apart for application to Charitable or religious purpose, to the extent it does not exceed 15 percent of the income derived from property held under trust wholly/ in part only for such purpose.	23,43,091
4.	Amount of income eligible for exemption under section 11(1) (c) (Given details)	NIL
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated Or set apart for specified purpose 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(1) (b)? If so, the details thereof.	NIL
7.	Whether the amount of 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(1)(b) ? 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	
	(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 utilized 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 immediately following the expiry thereof? If so, the details thereof.	NIL



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**SARAF & CHANDRA LLP**

Chartered Accountants

**II. Application or 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 trust/ institution was lent, or continues to be lent, in the previous year to any person preferred to in section 13(3) (hereinafter referred to in this annexure as such person)? If so, give details of the amount, rate of interest charges and the nature of security, if any :	No
2.	Whether any land, building or other property of the trust/ institution 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 trust/institution were made available to any such person during the previous year? If so give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share security or other property was purchased by or on behalf of the trust/ institution during the previous year from any such person? If so, give details hereof together with the consideration paid:	No
6.	Whether any share, security or other property was sold by or on behalf of the trust/ institution during the previous year from any such person? If so give details thereof together with the consideration received:	No
7.	Whether any income or property of the trust/ institution was diverted during the previous year in favour of any such person? If so, give details thereof together with amount of income or value of property so diverted.	No
8.	Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If, so give details.	No







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## SARAF & CHANDRA LLP

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III. Investment held at any time during the Previous year (s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Sl. No	Name and address of the concern	Whether the concern is a company, No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col.(4) exceeded 5% of the Capital of the concern during the previous year say, Yes/No
(1)	(2)	(3)	(4)	(5)	(6)
NIL					
TOTAL					

For SARAF & CHANDRA LLP

Firm Reg. No.: 315096E/E300027

LLPIN: AAL-5216

Chartered Accountants

UDIN: 19063143 AAAABK4187

New Delhi, 27<sup>th</sup> September, 2019

*P. Khatus*

CA PRASANTA KR. KHATUA

(Partner)

Mem No. 052244

063143

*P. Khatus*



**JANANI  
CONSOLIDATED**

**BALANCE SHEET AS AT MARCH 31, 2019**

	Schedule Reference	As at March 31, 2019 (Rs.)	As at March 31, 2018 (Rs.)
<b>SOURCES OF FUNDS</b>			
Reserve & Surplus	1	20,68,50,784	19,40,18,166
Secured Loans		-	10,82,247
Unutilised Grants		-	-
		<u>20,68,50,784</u>	<u>19,51,00,413</u>
<b>APPLICATION OF FUNDS</b>			
Fixed Assets	2		
Gross Block		16,89,64,697	14,98,13,433
Less: Depreciation		<u>11,46,06,794</u>	<u>10,52,30,458</u>
Net Block		5,43,57,903	4,45,82,975
Current Assets, Loans and Advances			
Balance with Scheduled Banks/Cash	3	7,99,53,090	9,06,25,808
Loans and Advances	4	6,53,58,409	5,05,47,200
Sundry Debtors		13,47,86,618	10,13,22,225
Stock in Hand	5	<u>2,37,43,098</u>	<u>1,91,30,589</u>
		30,38,41,215	26,16,25,823
Less: Current Liabilities & Provisions	6	<u>15,13,48,334</u>	<u>11,11,08,385</u>
Net Current Assets		15,24,92,881	15,05,17,438
		<u>20,68,50,784</u>	<u>19,51,00,413</u>

Significant Accounting Policies and  
Notes to Accounts

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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)  
UDIN : 19863143 AAAABK 4/87  
Place: New Delhi  
Date: 27<sup>th</sup> September, 2019

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

*G. Kumar Lal*

**Gunjan Kumar Lal**  
Director Finance



**JANANI  
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**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019**

	Amount (Rs.)
<b>BALANCE AS ON APRIL 1, 2018</b>	<b>9,06,25,808</b>
<b>ADD: RECEIPTS</b>	
- Grants received during the year	28,11,64,607
-Revenue from Social Marketing of Products	15,02,57,537
-Revenue from Clinical Services	15,75,58,185
- Subsidy received during the year	-
- Interest earned during the year	20,57,527
- Other Income	3,15,345
- Proceeds from sale of Fixed Assets	7,14,600
<b>Total Receipts (A)</b>	<b>68,26,93,610</b>
<b>LESS: PAYMENTS</b>	
Packaging/ Printing	22,88,938
Freight/ Distribution Expenses	88,55,161
Advertisement & Promotions	6,18,14,069
Salaries & Related Costs	19,78,52,169
Traveling	2,89,86,783
Vehicle Expenses	1,16,64,105
Trainings, Conferences & Workshops	3,17,60,271
Postage & Courier	4,33,262
Telephone & Internet	23,76,249
Rent & Utilities	2,35,53,454
Repair & Maintenance	73,62,533
Contracted Services	21,57,170
Medicines/ Consumables/ Outreach Services	1,86,42,687
Printing & Stationery	11,47,161
Books & Periodicals	57,287
Legal & Professional Charges	2,74,55,760
Staff Welfare	17,22,600
Insurance	22,27,023
Bank Charges & Interest	14,05,558
Motivator Incentives	1,46,68,300
Client Reimbursements	3,84,74,120
Loss on sale/valuation/written off	8,88,021
Purchase of Socially Marketed Products	8,79,64,076
Changes in Current Liabilities	(4,02,39,949)
Changes in Secured Loans	10,82,247
Changes in Loans & Advances	1,48,11,209
- Change in Sundry Debtors	3,34,64,392
Fixed Assets Purchased:	
Capital Work in Progress	-
Furniture & Fixtures	20,43,682
Equipments	26,81,736
Vehicles	1,15,15,524
Computers	36,24,922
	1,98,65,864
<b>Total Payments (B)</b>	<b>60,27,40,520</b>
<b>BALANCE AS ON MARCH 31, 2019</b>	<b>(A-B) 7,99,53,090</b>
Represented by :	
Balance with Scheduled Banks	7,99,53,090
	<b>7,99,53,090</b>

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 : 19063143 AAAABK4187

Place: New Delhi

Date: 27<sup>th</sup> September, 2019



For and on behalf of

**Janani**

*[Signature]*  
**Justin Desmond Main Thompson**  
Country Director



*[Signature]*

**Gunjan Kumar Lall**

Director Finance





**JANANI  
CONSOLIDATED**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019**

	Schedule Reference	Year ended March 31, 2019 (Rs.)	Year ended March 31, 2018 (Rs.)
<b>INCOME</b>			
Grants		28,11,64,607	26,08,37,175
(to the extent recognized as income)			
Revenue from Social Marketing of Products		15,02,57,537	10,35,45,368
Revenue from Clinical Services		15,75,58,185	9,68,56,717
Subsidy from Government		-	-
Interest		20,57,527	18,67,455
Other Income		3,15,345	6,35,808
		<u>59,13,53,201</u>	<u>46,37,42,523</u>
<b>EXPENDITURE</b>			
Cost of Socially Marketed Products	7	8,33,51,568	6,18,79,213
Packaging/ Printing		22,88,938	9,30,850
Freight/ Distribution Expenses		88,55,161	48,42,513
Advertisement & Promotions		6,18,14,069	3,11,15,369
Salaries & Related Costs		19,78,52,169	15,86,33,897
Traveling		2,89,86,783	1,97,00,094
Vehicle Expenses		1,16,64,105	77,51,241
Trainings, Conferences & Workshops		3,17,60,271	58,37,424
Depreciation [Refer Note 1.5 on Schedule 8]	2	93,76,336	72,92,804
Postage & Courier		4,33,262	4,16,494
Telephone & Internet		23,76,249	25,50,247
Rent & Utilities		2,35,53,454	2,57,42,618
Repair & Maintenance		73,62,533	56,01,384
Contracted Services		21,57,170	21,73,625
Medicines/ Consumables/ Outreach Services		1,86,42,687	1,01,66,883
Printing & Stationery		11,47,160	10,90,737
Books & Periodicals		57,287	41,733
Legal & Professional Charges		2,74,55,760	2,36,96,978
Staff Welfare		17,22,600	10,91,260
Insurance		22,27,023	14,94,951
Sub Grants to Other		-	-
Bank Charges & Interest		14,05,557	4,48,600
Motivator Incentives		1,46,68,300	1,03,19,300
Client Reimbursements		3,84,74,120	2,12,13,000
Loss on sale/valuation/written off		8,88,021	-
		<u>57,85,20,583</u>	<u>40,40,31,215</u>
<b>Excess of Income over Expenditure for the year transferred to Reserve &amp; Surplus</b>		<u><b>1,28,32,618</b></u>	<u><b>5,97,11,308</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

*P. Khatua*

**PRASANTA KUMAR KHATUA**  
Partner  
(Membership No. : 063143)  
UDIN : 19063143 AAAABK 4187  
Place: New Delhi  
Date: 27<sup>th</sup> September, 2019



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

For and on behalf of  
**Janani**

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



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





**JANANI  
CONSOLIDATED**

	As at March 31, 2019 (Rs.)	As at March 31, 2018 (Rs.)
<b>SCHEDULE-1</b>		
<b>RESERVE &amp; SURPLUS</b>		
Opening Balance	19,40,18,166	13,43,06,857
Net Surplus/ (Deficit) for the year (from Income & Expenditure Account)	1,28,32,618	5,97,11,309
	<u>20,68,50,784</u>	<u>19,40,18,166</u>



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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, 2018	Additions during the year		Sale Price of Assets	As on March 31, 2019	Upto April 1, 2018	For the year		Upto March 31, 2019	As on March 31, 2019	As on March 31, 2018
			Within 180 Days	After 180 Days				at full rate	at half rate			
Furniture & Fixtures	10%	2,35,61,561	11,97,014	8,46,668	42,500	2,55,62,743	1,46,59,901	10,05,617	42,333	1,57,07,852	98,54,892	89,01,661
Equipments	15%	6,45,62,447	12,50,263	14,31,473	74,100	6,71,70,083	4,64,31,672	28,96,041	1,07,360	4,94,35,073	1,77,35,010	1,81,30,775
Computers	40%	2,90,57,500	14,39,298	21,85,624	-	3,26,82,422	2,57,22,092	19,09,882	4,37,125	2,80,69,099	46,13,323	33,35,408
Vehicles	15%	3,26,31,925	9,56,565	1,05,58,959	5,98,000	4,35,49,449	1,84,16,794	21,86,054	7,91,922	2,13,94,770	2,21,54,679	1,42,15,131
TOTAL		14,98,13,433	48,43,140	1,50,22,724	7,14,600	16,89,64,697	10,52,30,459	79,97,595	13,78,741	11,46,06,794	5,43,57,903	4,45,82,975
Previous Year		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	



**JANANI  
CONSOLIDATED**

	As at March 31, 2019 (Rs.)	As at March 31, 2018 (Rs.)
<b>SCHEDULE-3</b>		
<b>BALANCE WITH SCHEDULED BANKS/CASH</b>		
Balance under Savings Accounts	7,57,19,058	8,73,39,624
Balance under Current Accounts	14,48,971	1,63,203
Balance under Cash/Petty Cash Accounts	4,52,180	4,86,986
Balance under Fixed Deposits including Accrued Interest (Under lien with Banks for Guarantees issued)	23,32,881	26,35,995
	<u>7,99,53,090</u>	<u>9,06,25,808</u>

**SCHEDULE-4**

**LOANS AND ADVANCES**  
(Unsecured-considered good)

Advances recoverable in cash or in kind or for value to be received	3,34,16,854	2,39,23,068
Deposits	2,32,82,924	1,84,53,446
Other Receivables	-	-
Statutory Receivables	86,58,631	81,70,686
	<u>6,53,58,409</u>	<u>5,05,47,200</u>





**JANANI  
CONSOLIDATED**

As at March 31, 2019 (Rs.)	As at March 31, 2018 (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	69	3,33,606
Mithun Silky Smooth Condom (10x10x40)	11,406	-
Mithun Dotted 4's Juicy Strawberry Condom	-	1,73,106
Mithun Dotted 4's Ripe Mango Condom	-	1,73,745
Mithun Silky Smooth Condom 2's	1,58,190	94,933
Mithun Silky Smooth 10's Condom (10x10x40)	1,73,639	65,888
Mithun Extra Time Condom (3x24x30)	-	87,204
Mithun Dotted 3's Sexy Chocolate Condom	12,47,999	1,93,095
Style Condoms (5x20x40)	57,938	1,20,247
Style Condoms (8x10x50)	-	34,148
PARI Contraceptive Injection 150mg/1ml	21,30,049	5,08,396
Surya Postpil (1x12x30)	43,27,551	5,21,264
Surya Latex Gloves#6.5	50,937	3,831
Surya Latex Gloves#7.0	3,831	2,921
Surya Latex Gloves#7.5	2,921	1,962
Sakhi Cu375 Sleek (Intrauterine Contraceptive Device)	1,962	310
Urvashi Cu375 Intrauterine Contraceptive Device (1x6x20)	-	4,147
IUD 380 (Intrauterine Contraceptive Device)	3,888	1,657
Eloira (Intrauterine Contraceptive Device)	-	3,036
Urvashi IUCD Cu375 Standard (1x6x40)	-	4,09,906
Urvashi IUCD Cu375 Sleek (1x6x40)	1,54,413	1,85,187
Urvashi IUCD Cu250 Standard (1x6x40)	1,83,508	2,04,213
MVA Aspirator	63,424	5,38,432
Easy Grip Cannulas 4mm	69,933	2,82,803
Easy Grip Cannulas 5mm	84,535	1,59,216
Easy Grip Cannulas 6mm	69,283	1,64,705
Easy Grip Cannulas 7mm	72,747	50,396
Easy Grip Cannulas 8mm	-	90,542
Easy Grip Cannulas 9mm	-	92,419
Easy Grip Cannulas 10mm	22,95,896	93,286
Easy Grip Cannulas 12mm	16,07,905	94,500



**Item Particulars**

**Stock Value  
(Rs.)**

**Stock Value  
(Rs.)**

Apsara Oral Contraceptive Pills (3x12x30)	-	4,766
Apsara Oral Contraceptive Pills (1x15x60)	-	2,329
Trust Birth Control Pills with Iron (1x20x25)	-	36,35,572
Surya Surepill LD Oral Contraceptive Pills	1,65,160	-
Surya Pregnancy Test Card	-	689
Surya Mithun Sildenafil Tablet	-	47,193
Surya Safe-T-Kit (1x10x20)	-	34,81,788
Surya Trust Miso	-	7,61,885
Surya Trust Sanitary Napkin	-	12,599
Surya Ornidazole+OfloxacinTab	-	75,422
Mithun Extra Time (3x24x30)	86,958	-
Mithun Dotted 3's Sexy Chocolate Condom	38,846	-
Mithun Dotted Flavoured Condoms Strawberry (3x48x24)	2,10,982	-
Mithun Dotted Flavoured Condoms Chocolate (3x48x24)	2,14,077	-
Mithun Super Dotted Extra Time Condoms (3x48x15)	2,87,171	-
Mithun Super Dotted Extra Time Condoms (3x48x12)	118	-
Mithun Dotted Flavoured Condoms Mango (3x48x24)	2,56,637	-
Style Condoms (8x10x50)	33,303	-
Style Premium Condoms Rose (3x48x24)	2,68,926	-
Style Premium Condoms Jasmine (3x48x24)	3,00,975	-
Style Premium Condoms Lavender (3x48x24)	1,45,500	-
Urvashi IUCD Cu375 Standard (1x6x40)	4,69,238	-
Urvashi IUCD Cu375 Sleek (1x6x40)	1,43,944	-
Urvashi IUCD Cu250 Standard (1x6x40)	1,02,531	-
Easy Grip Cannulas 9mm	71,200	-
Easy Grip Cannulas 12mm	69,598	-
Trust Birth Control Pills with Iron (1x20x25)	20,53,029	-
Surya Pregnancy Test Card	459	-
Surya Safe-T-Kit (1x10x20)	3,15,331	-
Surya Trust Miso	6,48,450	-
Surya Trust Sanitary Napkin	12,599	-
Surya Ornidazole+OfloxacinTab	12,117	-
Medicine (Various Items for Clinic Consumption)	16,97,619	21,15,641
Packaging Material (Various products packaging)	33,66,306	41,89,122
	<b>2,37,43,098</b>	<b>1,91,30,589</b>



**JANANI  
CONSOLIDATED**

	As at March 31, 2019 (Rs.)	As at March 31, 2018 (Rs.)
<b>SCHEDULE-6</b>		
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>		
Sundry Creditors	12,87,51,737	9,05,62,907
Other Liabilities	-	-
Statutory Liabilities	45,14,417	75,15,177
Provision for Gratuity	1,80,82,180	1,30,30,301
	<u>15,13,48,334</u>	<u>11,11,08,385</u>





**JANANI  
CONSOLIDATED**

**SCHEDULE-7**

**COST OF SOCIALLY MARKETED PRODUCTS**

	Year ended March 31, 2019 (Rs.)	Year ended March 31, 2018 (Rs.)
Opening Stock of Products	1,91,30,589	2,03,75,088
Add: Purchase of Products during the year	8,79,64,077	6,06,34,714
Less: Closing Stock of Products	(2,37,43,098)	(1,91,30,589)
Loss on Inventory Valuation (Cost or Market Value which ever is lower)	<u>8,33,51,568</u>	<u>6,18,79,213</u>

