

Financial Statement

2019-2020



Janani is a non - profit Indian 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

FORM NO. – 10(B)

(See rule 17B)

Audit report under section 12 A (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 31st March, 2020 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 Patna 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 31st March, 2020 and
- (ii) in the case of the Income & Expenditure, of the Excess of Expenditure over Income 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.

UDIN: 20063143A-AAA-18901

New Delhi, 14th December, 2020



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

P. Khatua

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	60,65,45,896
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	2,45,68,636
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





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Chartered Accountants

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 IN WHICH 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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Total					

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



UDIN: 20063143AAAAE18901
New Delhi, 14th December, 2020

P. Khatus

CA PRASANTA KR. KHATUA
(Partner)
Mem No. 063143

**JANANI
CONSOLIDATED**

BALANCE SHEET AS AT MARCH 31, 2020

	Schedule Reference	As at March 31, 2020 (Rs.)	As at March 31, 2019 (Rs.)
SOURCES OF FUNDS			
Reserve & Surplus	1	12,81,03,452	20,68,50,784
		<u>12,81,03,452</u>	<u>20,68,50,784</u>
APPLICATION OF FUNDS			
Fixed Assets	2		
Gross Block		17,20,36,612	16,89,64,697
Less: Depreciation		<u>12,38,83,573</u>	<u>11,46,06,794</u>
Net Block		4,81,53,039	5,43,57,903
Current Assets, Loans and Advances			
Cash in Hand and Balance with Banks	3	3,53,24,576	7,99,53,090
Loans and Advances	4	4,77,06,248	6,53,58,409
Sundry Debtors		11,69,81,778	13,47,86,618
Stock in Hand	5	<u>4,93,60,860</u>	<u>2,37,43,098</u>
		24,93,73,462	30,38,41,215
Less: Current Liabilities & Provisions	6	<u>16,94,23,049</u>	<u>15,13,48,334</u>
Net Current Assets		7,99,50,413	15,24,92,881
		<u>12,81,03,452</u>	<u>20,68,50,784</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 : 20053143AAAAE18901
Place: New Delhi

Date: 14th December, 2020

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, 2020

	Amount (Rs.)
BALANCE AS ON APRIL 1, 2019	7,99,53,090
ADD: RECEIPTS	
- Grants received	22,40,99,349
-Revenue from Social Marketing of Products	17,29,34,075
-Revenue from Clinical Services	15,12,72,325
- Interest earned	16,18,987
- Other Income	1,75,255
- Proceeds from sale of Fixed Assets	10,61,451
Total Receipts (A)	63,11,14,532
LESS: PAYMENTS	
Packaging/ Printing	9,99,973
Freight/ Distribution Expenses	1,26,12,969
Advertisement & Promotions	2,09,73,920
Salaries & Related Costs	25,44,64,157
Traveling	4,50,85,371
Vehicle Expenses	1,50,82,584
Trainings, Conferences & Workshops	1,74,90,350
Postage & Courier	4,74,901
Telephone & Internet	24,51,136
Rent & Utilities	2,52,32,407
Repair & Maintenance	55,86,823
Contracted Services	24,73,754
Medicines/ Consumables/ Outreach Services	1,66,41,383
Printing & Stationery	11,14,643
Books & Periodicals	51,717
Legal & Professional Charges	4,11,21,262
Staff Welfare	18,43,225
Insurance	30,13,901
Bank Charges & Interest	3,90,030
Motivator Incentives	1,79,15,550
Client Reimbursements	3,32,82,600
Loss on sale/valuation/written off	-
Purchase of Socially Marketed Products	12,68,85,652
Changes in Current Liabilities	(1,80,74,715)
Changes in Loans & Advances	(1,76,52,161)
Change in Sundry Debtors	(1,78,04,839)
Fixed Assets Purchased:	
Capital Work in Progress	-
Furniture & Fixtures	10,54,298
Equipments	17,09,803
Vehicles	7,40,697
Computers	6,28,567
	41,33,365
Total Payments (B)	59,57,89,956
BALANCE AS ON MARCH 31, 2020	(A-B) 3,53,24,576
Represented by :	
Cash in Hand and Balance with Banks	3,53,24,576
	3,53,24,576

As per our report of even date

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

P. Khatur

PRASANTA KUMAR KHATUA
Partner
(Membership No. : 063143)
UDIN : 20063143 AAAAC18901
Place: New Delhi
Date: 14th December, 2020



For and on behalf of
Janani

Justin Desmond Main Thompson
Country Director



Gunjan Kumar Lall
Director Finance



**JANANI
CONSOLIDATED**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

	Schedule Reference	Year ended March 31, 2020 (Rs.)	Year ended March 31, 2019 (Rs.)
INCOME			
Grants		22,40,99,349	28,11,64,607
(to the extent recognized as income)			
Revenue from Social Marketing of Products		17,29,34,075	15,02,57,537
Revenue from Clinical Services		15,12,72,325	15,75,58,185
Interest		16,18,987	20,57,527
Other Income		1,75,255	3,15,345
		<u>55,00,99,991</u>	<u>59,13,53,201</u>
EXPENDITURE			
Cost of Socially Marketed Products	7	10,12,67,890	8,33,51,568
Packaging/ Printing		9,99,973	22,88,938
Freight/ Distribution Expenses		1,26,12,969	88,55,161
Advertisement & Promotions		2,09,73,920	6,18,14,069
Salaries & Related Costs		25,44,64,157	19,78,52,169
Traveling		4,50,85,371	2,89,86,783
Vehicle Expenses		1,50,82,584	1,16,64,105
Trainings, Conferences & Workshops		1,74,90,350	3,17,60,271
Depreciation [Refer Note 1.5 on Schedule 8]	2	92,76,778	93,76,336
Postage & Courier		4,74,901	4,33,262
Telephone & Internet		24,51,136	23,76,249
Rent & Utilities		2,52,32,407	2,35,53,454
Repair & Maintenance		55,86,823	73,62,533
Contracted Services		24,73,754	21,57,170
Medicines/ Consumables/ Outreach Services		1,66,41,383	1,86,42,687
Printing & Stationery		11,14,643	11,47,160
Books & Periodicals		51,717	57,287
Legal & Professional Charges		4,11,21,262	2,74,55,760
Staff Welfare		18,43,225	17,22,600
Insurance		30,13,901	22,27,023
Bank Charges & Interest		3,90,030	14,05,557
Motivator Incentives		1,79,15,550	1,46,68,300
Client Reimbursements		3,32,82,600	3,84,74,120
Loss on sale/valuation/written off		-	8,88,021
		<u>62,88,47,323</u>	<u>57,85,20,583</u>
Excess of Income over Expenditure for the year transferred to Reserve & Surplus		<u>(7,87,47,332)</u>	<u>1,28,32,618</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. Khatri
PRASANTA KUMAR KHATUA
Partner

(Membership No. : 063143)

UDIN : **20063143AAAA18901**
Place: New Delhi

Date: 14th December, 2020



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



G. K. Kumar
Gunjan Kumar Lall
Director Finance



**JANANI
CONSOLIDATED**

	As at March 31, 2020 (Rs.)	As at March 31, 2019 (Rs.)
SCHEDULE-1		
RESERVE & SURPLUS		
Opening Balance	20,68,50,784	19,40,18,166
Net Surplus/ (Deficit) for the year (from Income & Expenditure Account)	(7,87,47,332)	1,28,32,618
	<u>12,81,03,452</u>	<u>20,68,50,784</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, 2019	Additions during the year		Sale Price of Assets	As on March 31, 2020	Upto April 1, 2019	For the year		Upto March 31, 2020	As on		
			Within 180 Days	After 180 Days				at full rate	at half rate		March 31, 2020	March 31, 2020	
Furniture & Fixtures	10%	2,55,62,743	9,80,482	73,816	3,320	2,66,13,721	1,57,07,852	10,83,205	3,691	1,67,94,748	98,18,974	98,54,892	
Equipments	15%	6,71,70,083	8,54,441	8,55,362	68,047	6,88,11,839	4,94,35,073	27,78,211	64,152	5,22,77,436	1,65,34,403	1,77,35,010	
Computers	40%	3,26,82,422	4,10,576	2,17,991	-	3,33,10,989	2,80,69,099	20,18,128	43,598	3,01,30,825	31,80,164	46,13,323	
Vehicles	15%	4,35,49,449	7,40,697	-	9,90,084	4,33,00,063	2,13,94,770	32,85,794	-	2,46,80,564	1,86,19,498	2,21,54,679	
TOTAL		16,89,64,697	29,86,196	11,47,169	10,61,451	17,20,36,612	11,46,06,794	91,65,337	1,11,441	12,38,83,573	4,81,53,039	5,43,57,903	
Previous Year		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		



**JANANI
CONSOLIDATED**

	As at March 31, 2020 (Rs.)	As at March 31, 2019 (Rs.)
SCHEDULE-3		
CASH IN HAND AND BALANCE WITH BANKS		
Balance under Savings Accounts	3,25,53,664	7,57,19,058
Balance under Current Accounts	2,90,486	14,48,971
Balance under Cash/Petty Cash	3,47,323	4,52,180
Fixed Deposits including Accrued Interest (Under lien with Banks for Guarantees issued)	21,33,103	23,32,881
	<u>3,53,24,576</u>	<u>7,99,53,090</u>
SCHEDULE-4		
LOANS AND ADVANCES (Unsecured-considered good)		
Advances Recoverable	1,33,11,979	3,34,16,854
Deposits	57,37,400	52,00,744
Deposits-Gratuity	1,79,35,568	1,80,82,180
Statutory Receivables	1,07,21,302	86,58,631
	<u>4,77,06,248</u>	<u>6,53,58,409</u>



**JANANI
CONSOLIDATED**

As at
March 31, 2020
(Rs.)

As at
March 31, 2019
(Rs.)

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	69	69
Mithun Dotted 3's Ripe Mango Condom	11,406	11,406
Mithun Dotted 4's Juicy Strawberry Condom	1,58,190	1,58,190
Mithun Dotted 4's Ripe Mango Condom	1,73,582	1,73,639
Mithun Silky Smooth Condom 2's	19,26,415	12,47,999
Mithun Silky Smooth 10's Condom (10x10x40)	96,03,697	57,938
Mithun Extra Time (3x24x30)	86,958	86,958
Mithun Dotted 3's Sexy Chocolate Condom	38,846	38,846
Mithun Dotted Flavoured Condoms Strawberry (3x48x24)	98	2,10,982
Mithun Dotted Flavoured Condoms Chocolate (3x48x24)	36,347	2,14,077
Mithun Super Dotted Extra Time Condoms (3x48x15)	222	2,87,171
Mithun Super Dotted Extra Time Condoms (3x48x12)	80	118
Mithun Dotted Flavoured Condoms Mango (3x48x24)	26,803	2,56,637
Mithun Silky Smooth 5's Condom (5x20x40)	92,97,212	
Style Condoms (5x20x40)	1,04,323	21,30,049
Style Condoms (8x10x50)	32,896	33,303
Style Premium Condoms Rose (3x48x24)	5,84,677	2,68,926
Style Premium Condoms Jasmine (3x48x24)	6,44,748	3,00,975
Style Premium Condoms Lavender (3x48x24)	7,39,619	1,45,500
Style Dotted Flavoured Mango (3X48X24)	7,42,990	
Style Dotted Flavoured Strawberry (3X48X24)	11,46,474	
Style Dotted Flavoured Chocolate (3X48X24)	10,25,539	
Style Luxury 5's Dotted Condom (5x36x24)	15,26,525	
Style Dotted Flavoured Vanilla (3X48X24)	4,38,625	
Style Extra Time (3x48x24)	9,74,406	
PARI Contraceptive Injection 150mg/1ml	3,36,103	43,27,551
Surya Postpil (1x12x30)	29,908	50,937
Postpil 72 (1x12x30)	1,38,624	
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
Urvashi Cu375 Intrauterine Contraceptive Device (1x6x20)	3,888	3,888
Urvashi IUCD Cu375 Standard (1x6x40)	10,33,414	4,69,238
Urvashi IUCD Cu375 Sleek (1x6x40)	2,43,740	1,43,944
Urvashi IUCD Cu250 Standard (1x6x40)	5,27,455	1,02,531



Item Particulars	Stock Value (Rs.)	Stock Value (Rs.)
MVA Aspirator	4,32,486	1,54,413
Easy Grip Cannulas 4mm	1,06,642	1,83,508
Easy Grip Cannulas 5mm	64,131	63,424
Easy Grip Cannulas 6mm	64,003	69,933
Easy Grip Cannulas 7mm	64,194	84,535
Easy Grip Cannulas 8mm	87,597	69,283
Easy Grip Cannulas 9mm	92,445	71,200
Easy Grip Cannulas 10mm	87,566	72,747
Easy Grip Cannulas 12mm	94,485	69,598
Apsara Oral Contraceptive Pills (3x12x30)	33,91,102	22,95,896
Apsara Oral Contraceptive Pills (1x15x60)	37,78,675	16,07,905
Trust Birth Control Pills with Iron (1x20x25)	-	20,53,029
Surya Pregnancy Test Card	459	459
Surya Mithun Sildenafil Tablet	70,039	1,65,160
Style Vigueur Sildenafil Tab.	4,25,472	
Surya Safe-T-Kit (1x10x20)	1,143	3,15,331
Safe-T-Kit (1x10x20)	13,09,895	
Surya Trust Miso	1,35,561	6,48,450
Trust Miso	4,91,840	
Surya Trust Sanitary Napkin	12,599	12,599
Surya Ornidazole+Ofloxacin Tab	12,117	12,117
Medicine (Various Items for Clinic Consumption)	17,11,094	16,97,619
Packaging Material (Various products packaging)	7,91,128	33,66,306
Promotional Material (Various products packaging)	44,93,592	
	4,93,60,860	2,37,43,098



**JANANI
CONSOLIDATED**

	As at March 31, 2020 (Rs.)	As at March 31, 2019 (Rs.)
SCHEDULE-6		
CURRENT LIABILITIES & PROVISIONS		
Sundry Creditors	11,30,49,858	11,39,11,045
Other Liabilities	1,67,88,093	1,48,40,692
Statutory Liabilities	48,52,387	45,14,417
Provision for Gratuity	3,47,32,711	1,80,82,180
	<u>16,94,23,049</u>	<u>15,13,48,334</u>



**JANANI
CONSOLIDATED**

**Year ended
March 31, 2020
(Rs.)**

**Year ended
March 31, 2019
(Rs.)**

SCHEDULE-7

COST OF SOCIALLY MARKETED PRODUCTS

Opening Stock of Products	2,37,43,098	1,91,30,589
Add:		
Purchase of Products during the year	12,68,85,652	8,79,64,077
Less:		
Closing Stock of Products	(4,93,60,860)	(2,37,43,098)
Loss on Inventory Valuation (Cost or Market Value which ever is lower)		
	<u>10,12,67,890</u>	<u>8,33,51,568</u>

