

Financial Statement

2020-2021



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



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& 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, 2021 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, 2021 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.

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



UDIN: 21063143 AAAADH 4140

Place: New Delhi
Date: 26th August, 2021

CA PRASANTA KUMAR KHATUA
(Partner)
Mem No. 063143

P. Khatua

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	55,93,14,564
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	1,17,50,060
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 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 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	No



	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	
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: 21063143 AAAADH4140
Place: New Delhi
Date: 26th August

Prasanta Kr. Khatua

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

**JANANI
CONSOLIDATED**

BALANCE SHEET AS AT MARCH 31, 2021

	Schedule Reference	As at March 31, 2021 (Rs.)	As at March 31, 2020 (Rs.)
SOURCES OF FUNDS			
Reserve & Surplus	1	9,45,69,605	12,81,03,452
		<u>9,45,69,605</u>	<u>12,81,03,452</u>
APPLICATION OF FUNDS			
Fixed Assets	2		
Gross Block		17,52,81,670	17,20,36,612
Less: Depreciation		<u>13,17,13,705</u>	<u>12,38,83,573</u>
Net Block		4,35,67,965	4,81,53,039
Current Assets, Loans and Advances			
Cash in Hand and Balance with Banks	3	3,17,71,173	3,53,24,576
Loans and Advances	4	6,01,88,631	4,77,06,248
Sundry Debtors		14,66,64,996	11,69,81,778
Stock in Hand	5	<u>2,71,34,146</u>	<u>4,93,60,860</u>
		26,57,58,946	24,93,73,462
Less: Current Liabilities & Provisions	6	<u>21,47,57,306</u>	<u>16,94,23,049</u>
Net Current Assets		5,10,01,640	7,99,50,413
		<u>9,45,69,605</u>	<u>12,81,03,452</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

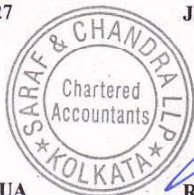
PRASANTA KUMAR KHATUA
Partner

(Membership No. : 063143)

UDIN : 21063143AAAADH4140

Place: New Delhi

Date: 26th August, 2021



Richard Mark Boustred
Richard Mark Boustred
Country Director



Gunjan Kumar Lall
Gunjan Kumar Lall
Director Finance



**JANANI
CONSOLIDATED**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

	Amount (Rs.)
BALANCE AS ON APRIL 1, 2020	3,53,24,576
ADD: RECEIPTS	
- Grants received	16,36,70,338
- Revenue from Social Marketing of Products	16,74,00,877
- Revenue from Clinical Services	20,35,01,807
- Interest earned	9,84,380
- Other Income	64,254
- Proceeds from sale of Fixed Assets	1,18,392
Total Receipts (A)	57,10,64,624
LESS: PAYMENTS	
Packaging/ Printing	4,51,157
Freight/ Distribution Expenses	74,16,614
Advertisement & Promotions	1,14,70,301
Salaries & Related Costs	22,57,62,077
Traveling	2,14,68,858
Vehicle Expenses	1,34,23,189
Trainings, Conferences & Workshops	77,74,245
Postage & Courier	3,09,743
Telephone & Internet	22,87,767
Rent & Utilities	2,42,73,187
Repair & Maintenance	62,15,772
Contracted Services	29,39,904
Medicines/ Consumables/ Outreach Services	2,82,82,043
Printing & Stationery	11,37,296
Books & Periodicals	1,850
Legal & Professional Charges	3,36,33,878
Staff Welfare	17,92,048
Insurance	23,04,569
Bank Charges & Interest	1,99,811
Motivator Incentives	2,10,20,900
Client Reimbursements	4,35,14,000
Sub Grants to Other	2,00,000
Purchase of Socially Marketed Products	8,32,19,449
Changes in Current Liabilities	(4,53,34,256)
Changes in Loans & Advances	1,24,82,383
Change in Sundry Debtors	2,96,83,218
Fixed Assets Purchased:	
Equipments	15,67,090
Vehicles	12,78,658
Computers	5,17,703
	33,63,451
Total Payments (B)	53,92,93,452
BALANCE AS ON MARCH 31, 2021	(A-B) 3,17,71,173
Represented by :	
Cash in Hand and Balance with Banks	3,17,71,173
	3,17,71,173

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 : 21063143 AAAADH 4140
Place: New Delhi
Date: 26th August, 2021



For and on behalf of
Janani

Richard Mark Boustred
Richard Mark Boustred
Country Director



Gunjan Kumar Lall
Gunjan Kumar Lall
Director Finance



**JANANI
CONSOLIDATED**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

	Schedule Reference	Year ended March 31, 2021 (Rs.)	Year ended March 31, 2020 (Rs.)
INCOME			
Grants		16,36,70,338	22,40,99,349
(to the extent recognized as income)			
Revenue from Social Marketing of Products		16,74,00,877	17,29,34,075
Revenue from Clinical Services		20,35,01,807	15,12,72,325
Interest		9,84,380	16,18,987
Other Income		64,254	1,75,255
		<u>53,56,21,656</u>	<u>55,00,99,991</u>
EXPENDITURE			
Cost of Socially Marketed Products	7	10,54,46,163	10,12,67,890
Packaging/ Printing		4,51,157	9,99,973
Freight/ Distribution Expenses		74,16,614	1,26,12,969
Advertisement & Promotions		1,14,70,301	2,09,73,920
Salaries & Related Costs		22,57,62,077	25,44,64,157
Traveling		2,14,68,858	4,50,85,371
Vehicle Expenses		1,34,23,189	1,50,82,584
Trainings, Conferences & Workshops		77,74,245	1,74,90,350
Depreciation [Refer Note 1.5 on Schedule 8]	2	78,30,133	92,76,778
Postage & Courier		3,09,743	4,74,901
Telephone & Internet		22,87,767	24,51,136
Rent & Utilities		2,42,73,187	2,52,32,407
Repair & Maintenance		62,15,772	55,86,823
Contracted Services		29,39,904	24,73,754
Medicines/ Consumables/ Outreach Services		2,82,82,043	1,66,41,383
Printing & Stationery		11,37,296	11,14,643
Books & Periodicals		1,850	51,717
Legal & Professional Charges		3,36,33,878	4,11,21,262
Staff Welfare		17,92,048	18,43,225
Insurance		23,04,569	30,13,901
Sub Grants to Other		2,00,000	-
Bank Charges & Interest		1,99,811	3,90,030
Motivator Incentives		2,10,20,900	1,79,15,550
Client Reimbursements		4,35,14,000	3,32,82,600
		<u>56,91,55,503</u>	<u>62,88,47,323</u>
Excess of Income over Expenditure for the year transferred to Reserve & Surplus		<u>(3,35,33,847)</u>	<u>(7,87,47,332)</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 : 21063143AAAADH 4140
Place: New Delhi
Date: 26th August, 2021



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

For and on behalf of
Janani

[Signature]
Richard Mark Boustred
Country Director



[Signature]
Gunjan Kumar Lall
Director Finance



**JANANI
CONSOLIDATED**

	As at March 31, 2021 (Rs.)	As at March 31, 2020 (Rs.)
SCHEDULE-1		
RESERVE & SURPLUS		
Opening Balance	12,81,03,452	20,68,50,784
Net Surplus/ (Deficit) for the year (from Income & Expenditure Account)	(3,35,33,847)	(7,87,47,332)
	<u>9,45,69,605</u>	<u>12,81,03,452</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	
		As on April 1, 2020	Additions during the year		Sale Price of Assets	As on March 31, 2021	For the year		Upto March 31, 2021	As on March 31, 2021	As on March 31, 2020
			Within 180 Days	After 180 Days			at full rate	at half rate			
Furniture & Fixtures	10%	2,66,13,721	-	-	2,026	2,66,11,695	981,695	-	1,77,76,443	88,35,253	98,18,974
Equipments	15%	6,88,11,839	50,270	15,16,820	41,366	7,03,37,563	24,81,496	1,13,762	5,48,72,693	1,54,64,869	1,65,34,403
Computers	40%	3,33,10,989	-	5,17,703	-	3,38,28,692	12,72,066	1,03,541	3,15,06,431	23,22,261	31,80,164
Vehicles	15%	4,33,00,063	-	12,78,658	75,000	4,45,03,720	27,81,675	95,899	2,75,58,138	1,69,45,582	1,86,19,498
TOTAL		17,20,36,612	50,270	33,13,181	1,18,392	17,52,81,670	75,16,931	3,13,201	13,17,13,705	4,35,67,965	4,81,53,039
Previous Year		16,89,64,697	29,86,196	11,47,169	10,61,451	17,20,36,611	91,65,337	1,11,441	12,38,83,573	4,81,53,039	



**JANANI
CONSOLIDATED**

	As at March 31, 2021 (Rs.)	As at March 31, 2020 (Rs.)
SCHEDULE-3		
CASH IN HAND AND BALANCE WITH BANKS		
Balance under Savings Accounts	2,99,70,941	3,25,53,664
Balance under Current Accounts	1,67,552	2,90,486
Balance under Cash/Petty Cash	3,40,704	3,47,323
Fixed Deposits including Accrued Interest (Under lien with Banks for Guarantees issued)	12,91,976	21,33,103
	<u>3,17,71,173</u>	<u>3,53,24,576</u>

SCHEDULE-4

LOANS AND ADVANCES
(Unsecured-considered good)

Advances Recoverable	2,86,16,152	1,33,11,979
Deposits	54,48,683	57,37,400
Deposits-Gratuity	1,71,85,613	1,79,35,568
Statutory Receivables	89,38,183	1,07,21,302
	<u>6,01,88,631</u>	<u>4,77,06,248</u>



**JANANI
CONSOLIDATED**

As at
March 31, 2021
(Rs.)

As at
March 31, 2020
(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
Mithun Dotted 3's Ripe Mango Condom	-	11,406
Mithun Dotted 4's Juicy Strawberry Condom	-	1,58,190
Mithun Dotted 4's Ripe Mango Condom	-	1,73,582
Mithun Silky Smooth Condom 2's	6,277	19,26,415
Mithun Silky Smooth 10's Condom (10x10x40)	77,82,122	96,03,697
Mithun Extra Time (3x24x30)	-	86,958
Mithun Dotted 3's Sexy Chocolate Condom	-	38,846
Mithun Dotted Flavoured Condoms Strawberry (3x48x24)	11,236	98
Mithun Dotted Flavoured Condoms Chocolate (3x48x24)	23,789	36,347
Mithun Super Dotted Extra Time Condoms (3x48x15)	4,460	222
Mithun Super Dotted Extra Time Condoms (3x48x12)	3,380	80
Mithun Dotted Flavoured Condoms Mango (3x48x24)	25,256	26,803
Mithun Silky Smooth 5's Condom (5x20x40)	485	92,97,212
Style Condoms (5x20x40)	6,673	1,04,323
Style Condoms (8x10x50)	-	32,896
Style Premium Condoms Rose (3x48x24)	90,842	5,84,677
Style Premium Condoms Jasmine (3x48x24)	1,13,959	6,44,748
Style Premium Condoms Lavender (3x48x24)	2,92,076	7,39,619
Style Dotted Flavoured Mango (3X48X24)	2,524	7,42,990
Style Dotted Flavoured Strawberry (3X48X24)	2,761	11,46,474
Style Dotted Flavoured Chocolate (3X48X24)	4,877	10,25,539
Style Luxury 5's Dotted Condom (5x36x24)	7,50,531	15,26,525
Style Dotted Flavoured Vanilla (3X48X24)	6,316	4,38,625
Style Extra Time (3x48x24)	55,202	9,74,406
Style Premium Condoms Coffee (3x48x24)	2,61,825	-
Style Luxury 10's Dotted Condom (10x10x40)	2,39,528	-
PARI Contraceptive Injection 150mg/1ml	4,973	3,36,103
Surya Postpil (1x12x30)	-	29,908
Postpil 72 (1x12x30)	1,02,316	1,38,624
Surya Latex Gloves#6.5	-	3,831
Surya Latex Gloves#7.0	-	2,921
Surya Latex Gloves#7.5	-	1,962
Urvashi Cu375 Intrauterine Contraceptive Device (1x6x20)	-	3,888
Urvashi IUCD Cu375 Standard (1x6x40)	7,21,185	10,33,414
Urvashi IUCD Cu375 Sleek (1x6x40)	2,294	2,43,740
Urvashi IUCD Cu250 Standard (1x6x40)	2,586	5,27,455



Item Particulars	Stock Value (Rs.)	Stock Value (Rs.)
MVA Aspirator	-	4,32,486
Easy Grip Cannulas 4mm	16,643	1,06,642
Easy Grip Cannulas 5mm	15,200	64,131
Easy Grip Cannulas 6mm	9,999	64,003
Easy Grip Cannulas 7mm	16,200	64,194
Easy Grip Cannulas 8mm	44,030	87,597
Easy Grip Cannulas 9mm	52,956	92,445
Easy Grip Cannulas 10mm	49,482	87,566
Easy Grip Cannulas 12mm	54,826	94,485
Apsara Oral Contraceptive Pills (3x12x30)	35,990	33,91,102
Apsara Oral Contraceptive Pills (1x15x60)	26,75,019	37,78,675
Trust Birth Control Pills with Iron (1x20x25)	13,73,000	-
Trust NEO Birth Control Pills (1x20x25)	14,04,600	-
Trust L Oral Contraceptive Pills (1x20x25)	2,34,436	-
Surya Pregnancy Test Card	-	459
Surya Mithun Sildenafil Tablet	-	70,039
Style Vigueur Sildenafil Tab.	19,711	4,25,472
Surya Safe-T-Kit (1x10x20)	8,330	1,143
Trust Mife Tablet (3x10x40)	15,85,462	-
Safe-T-Kit (1x20x20)	64,45,362	13,09,895
Surya Trust Miso	-	1,35,561
Trust Miso	2,016	4,91,840
Surya Trust Sanitary Napkin	-	12,599
Surya Ornidazole+Ofloxacin Tab	-	12,117
Medicine (Various Items for Clinic Consumption)	6,60,648	17,11,094
Packaging Material (Various products packaging)	7,91,129	7,91,128
Promotional Material (Various products packaging)	11,21,636	44,93,592
	2,71,34,146	4,93,60,860



**JANANI
CONSOLIDATED**

	As at March 31, 2021 (Rs.)	As at March 31, 2020 (Rs.)
SCHEDULE-6		
CURRENT LIABILITIES & PROVISIONS		
Sundry Creditors	15,07,04,733	11,30,49,858
Other Liabilities	2,04,12,714	1,67,88,093
Statutory Liabilities	42,82,845	48,52,387
Provision for Gratuity	3,93,57,013	3,47,32,711
	<u>21,47,57,306</u>	<u>16,94,23,049</u>



**JANANI
CONSOLIDATED**

**Year ended
March 31, 2021
(Rs.)**

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

SCHEDULE-7

COST OF SOCIALLY MARKETED PRODUCTS

Opening Stock of Products	4,93,60,860	2,37,43,098
Add:		
Purchase of Products during the year	8,32,19,449	12,68,85,652
Less:		
Closing Stock of Products	(2,71,34,146)	(4,93,60,860)
Loss on Inventory Valuation (Cost or Market Value which ever is lower)		
	<u>10,54,46,163</u>	<u>10,12,67,890</u>

