



Financial Statement 2021-2022

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, 2022 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, 2022 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: 22063143AWCFKI5300

Place: New Delhi
Date: 28th September 2022



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

P. Khattar

CA PRASANTA KUMAR KHATUA
(Partner)
Mem No. 063143



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SARAF & CHANDRA LLP
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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	45,66,93,722
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	8,88,09,597
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)	4,65,60,661
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 or compensation received, if any Whether any share, security or other property	No



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	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

*P. Khatus*

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

UDIN: 22063143AWCFKI5300
Place: New Delhi
Date: 28th September 2022

**JANANI
CONSOLIDATED**

BALANCE SHEET AS AT MARCH 31, 2022

	Schedule Reference	As at March 31, 2022 (Rs.)	As at March 31, 2021 (Rs.)
SOURCES OF FUNDS			
Reserve & Surplus	1	223,546,670	94,569,605
		<u>223,546,670</u>	<u>94,569,605</u>
APPLICATION OF FUNDS			
Fixed Assets	2		
Gross Block		174,205,713	175,281,670
Less: Depreciation		<u>138,245,356</u>	<u>131,713,705</u>
Net Block		35,960,357	43,567,965
Current Assets, Loans and Advances			
Cash in Hand and Balance with Banks	3	122,929,062	31,771,173
Loans and Advances	4	45,308,401	60,188,631
Sundry Debtors		153,856,383	146,664,996
Stock in Hand	5	<u>37,139,279</u>	<u>27,134,146</u>
		359,233,124	265,758,946
Less: Current Liabilities & Provisions	6	<u>171,646,811</u>	<u>214,757,306</u>
Net Current Assets		187,586,313	51,001,640
		<u>223,546,670</u>	<u>94,569,605</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. Khatri

PRASANTA KUMAR KHATUA
Partner
(Membership No. : 063143)
UDIN : 22063143AWCFK15300
Place: New Delhi
Date: 28th September, 2022

Richard Mark Boustred
Chief Functionary

Gunjan Kumar Lall

Gunjan Kumar Lall
Director Finance



**JANANI
CONSOLIDATED**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

	Amount (Rs.)
BALANCE AS ON APRIL 1, 2021	31,771,173
ADD: RECEIPTS	
- Grants received	264,697,259
-Revenue from Social Marketing of Products	129,746,901
-Revenue from Clinical Services	192,497,165
- Interest earned	1,963,939
- Other Income	3,158,715
- Proceeds from sale of Fixed Assets	2,149,571
Total Receipts (A)	625,984,723
LESS: PAYMENTS	
Packaging/ Printing	685,073
Freight/ Distribution Expenses	7,642,770
Advertisement & Promotions	3,573,671
Salaries & Related Costs	182,245,203
Traveling	12,842,295
Vehicle Expenses	16,153,022
Trainings, Conferences & Workshops	1,269,079
Postage & Courier	155,871
Telephone & Internet	2,103,202
Rent & Utilities	23,531,781
Repair & Maintenance	5,424,092
Contracted Services	5,066,369
Medicines/ Consumables/ Outreach Services	22,839,966
Printing & Stationery	1,124,453
Professional Charges	34,559,093
Staff Welfare	1,256,138
Insurance	2,442,788
Bank Charges & Interest	240,989
Motivator Incentives	15,704,190
Client Reimbursements	32,531,800
Balance written off	25,932
Purchase of Socially Marketed Products	95,142,620
Changes in Current Liabilities	43,110,495
Changes in Loans & Advances	(14,880,230)
Change in Sundry Debtors	7,191,387
Fixed Assets Purchased:	
Furniture & Fixtures	262,550
Equipments	166,407
Computers	644,656
	1,073,613
Total Payments (B)	503,055,661
BALANCE AS ON MARCH 31, 2022	(A-B) 122,929,062
Represented by :	
Cash in Hand and Balance with Banks	122,929,062
	122,929,062

As per our report of even date

For SARAF & CHANDRA LLP
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Partner
(Membership No. : 063143)
UDIN : 22063143AWCFKI5300
Place: New Delhi
Date: 28th September, 2022



For and on behalf of
Janani

Richard Mark Boustred
Richard Mark Boustred
Chief Functionary



Gunjan Kumar Lall
Gunjan Kumar Lall
Director Finance



**JANANI
CONSOLIDATED**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

	Schedule Reference	Year ended March 31, 2022 (Rs.)	Year ended March 31, 2021 (Rs.)
INCOME			
Grants		264,697,259	163,670,338
(to the extent recognized as income)			
Revenue from Social Marketing of Products		129,746,901	167,400,877
Revenue from Clinical Services		192,497,165	203,501,807
Interest		1,963,939	984,380
Other Income		3,158,715	64,254
		<u>592,063,980</u>	<u>535,621,656</u>
EXPENDITURE			
Cost of Socially Marketed Products	7	85,137,487	105,446,163
Packaging/ Printing		685,073	451,157
Freight/ Distribution Expenses		7,642,770	7,416,614
Advertisement & Promotions		3,573,671	11,470,301
Salaries & Related Costs		182,245,203	225,762,077
Traveling		12,842,295	21,468,858
Vehicle Expenses		16,153,022	13,423,189
Trainings, Conferences & Workshops		1,269,079	7,774,245
Depreciation [Refer Note 1.5 on Schedule 8]	2	6,531,651	7,830,133
Postage & Courier		155,871	309,743
Telephone & Internet		2,103,202	2,287,767
Rent & Utilities		23,531,781	24,273,187
Repair & Maintenance		5,424,092	6,215,772
Contracted Services		5,066,369	2,939,904
Medicines/ Consumables/ Outreach Services		22,839,966	28,282,043
Printing & Stationery		1,124,453	1,139,146
Professional Charges		34,559,093	33,633,878
Staff Welfare		1,256,138	1,792,048
Insurance		2,442,788	2,304,569
Sub Grants to Other		-	200,000
Bank Charges & Interest		240,989	199,811
Motivator Incentives		15,704,190	21,020,900
Client Reimbursements		32,531,800	43,514,000
Balance written off		25,932	-
		<u>463,086,914</u>	<u>569,155,503</u>
Excess of Income over Expenditure for the year transferred to Reserve & Surplus		<u>128,977,066</u>	<u>(33,533,847)</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 : 22063143AWCFK15300
Place: New Delhi
Date: 28th September, 2022



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

For and on behalf of
Janani

Richard Mark Boustred
Richard Mark Boustred
Chief Functionary



Gunjan Kumar Lall
Gunjan Kumar Lall
Director Finance



**JANANI
CONSOLIDATED**

	As at March 31, 2022 (Rs.)	As at March 31, 2021 (Rs.)
SCHEDULE-1		
RESERVE & SURPLUS		
Opening Balance	9,45,69,605	12,81,03,452
Net Surplus/ (Deficit) for the year (from Income & Expenditure Account)	12,89,77,066	(3,35,33,847)
	<u>22,35,46,670</u>	<u>9,45,69,605</u>



JANANI
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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, 2021	Additions during the year		Sale Price of Assets	As on March 31, 2022	For the year		Upto March 31, 2022	As on March 31, 2022	As on March 31, 2021
			Within 180 Days	After 180 Days			at full rate	at half rate			
Furniture & Fixtures	10%	2,66,11,695	1,87,480	75,070	99,361	2,67,74,384	8,92,337	3,754	1,86,72,533	81,02,351	88,35,253
Equipments	15%	7,03,37,563	73,500	92,907	1,75,344	7,03,28,526	23,04,454	6,968	5,71,84,115	1,31,44,511	1,54,64,869
Computers	40%	3,38,28,692	2,65,900	3,78,756	1,89,940	3,42,83,408	9,59,288	75,751	3,25,41,470	17,41,937	23,22,261
Vehicles	15%	4,45,03,720	-	-	16,84,926	4,28,18,794	22,89,098	-	2,98,47,237	1,29,71,558	1,69,45,582
TOTAL		17,52,81,670	5,26,880	5,46,733	21,49,571	17,42,05,713	64,45,178	86,473	13,82,45,356	3,59,60,357	4,35,67,965
Previous Year		17,20,36,611	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	4,81,53,038



**JANANI
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	As at March 31, 2022 (Rs.)	As at March 31, 2021 (Rs.)
SCHEDULE-3		
CASH IN HAND AND BALANCE WITH BANKS		
Balance under Savings Accounts	12,11,68,049	2,99,70,941
Balance under Current Accounts	3,95,630	1,67,552
Balance under Cash/Petty Cash	3,13,603	3,40,704
Fixed Deposits including Accrued Interest (Under lien with Banks for Guarantees issued)	10,51,780	12,91,976
	<u>12,29,29,062</u>	<u>3,17,71,173</u>
SCHEDULE-4		
LOANS AND ADVANCES (Unsecured-considered good)		
Advances Recoverable	1,32,24,778	2,86,16,152
Deposits	40,91,083	54,48,683
Deposits-Gratuity	1,86,30,580	1,71,85,613
Statutory Receivables	93,61,961	89,38,183
	<u>4,53,08,401</u>	<u>6,01,88,631</u>



**JANANI
CONSOLIDATED**

As at
March 31, 2022
(Rs.)

As at
March 31, 2021
(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	8,118	6,277
Mithun Silky Smooth 10's Condom (10x10x40)	59,95,033	77,82,122
Mithun Dotted Flavoured Condoms Strawberry (3x48x24)	-	11,236
Mithun Dotted Flavoured Condoms Chocolate (3x48x24)	-	23,789
Mithun Super Dotted Extra Time Condoms (3x48x15)	-	4,460
Mithun Super Dotted Extra Time Condoms (3x48x12)	-	3,380
Mithun Dotted Flavoured Condoms Mango (3x48x24)	-	25,256
Mithun Silky Smooth 5's Condom (5x20x40)	55,53,120	485
Mithun Silky Smooth 3's Condom (3x48x24)	6,93,070	-
Style Condoms (5x20x40)	-	6,673
Style Premium Condoms Rose (3x48x24)	152	90,842
Style Premium Condoms Jasmine (3x48x24)	49,962	1,13,959
Style Premium Condoms Lavender (3x48x24)	61,602	2,92,076
Style Dotted Flavoured Mango (3X48X24)	9,25,568	2,524
Style Dotted Flavoured Strawberry (3X48X24)	2,323	2,761
Style Dotted Flavoured Chocolate (3X48X24)	5,12,711	4,877
Style Luxury 5's Dotted Condom (5x36x24)	5,30,081	7,50,531
Style Dotted Flavoured Vanilla (3X48X24)	3,40,397	6,316
Style Extra Time (3x48x24)	5,95,530	55,202
Style Premium Condoms Coffee (3x48x24)	1,28,857	2,61,825
Style Luxury 10's Dotted Condom (10x10x40)	-	2,39,528
PARI Contraceptive Injection 150mg/1ml	18,22,574	4,973
Postpil 72 (1x12x30)	2,58,073	1,02,316
Urvashi IUCD Cu375 Standard (1x6x40)	11,18,461	7,21,185
Urvashi IUCD Cu375 Sleek (1x6x40)	1,42,247	2,294
Urvashi IUCD Cu250 Standard (1x6x40)	3,41,677	2,586
MVA Aspirator	3,18,970	-
Easy Grip Cannulas 4mm	9,500	16,643
Easy Grip Cannulas 5mm	9,000	15,200
Easy Grip Cannulas 6mm	1,980	9,999
Easy Grip Cannulas 7mm	1,980	16,200
Easy Grip Cannulas 8mm	1,643	44,030
Easy Grip Cannulas 9mm	19,630	52,956
Easy Grip Cannulas 10mm	20,190	49,482
Easy Grip Cannulas 12mm	36,578	54,826
Apsara Oral Contraceptive Pills (3x12x30)	6,86,782	35,990
Apsara Oral Contraceptive Pills (1x15x60)	11,36,745	26,75,019
Trust Birth Control Pills with Iron (1x20x25)	9,23,438	13,73,000
Trust NEO Birth Control Pills (1x20x25)	12,97,200	14,04,600
Trust L Oral Contraceptive Pills (1x20x25)	2,17,964	2,34,436
Apsara Oral Contraceptive Pills (3x5x60)	86,617	-
Style Vigueur Sildenafil Tab.	93,519	19,711
Surya Safe-T-Kit (1x10x20)	680	8,330
Trust Mife Tablet (3x10x40)	16,10,330	15,85,462
Safe-T-Kit (1x20x20)	86,43,663	64,45,362
Trust Miso	1,60,592	2,016
Medicine (Various Items for Clinic Consumption)	21,05,921	6,60,648
Packaging Material (Various products packaging)	14,736	7,91,129
Promotional Material (Various products packaging)	6,62,063	11,21,636
	3,71,39,279	2,71,34,146



**JANANI
CONSOLIDATED**

	As at March 31, 2022 (Rs.)	As at March 31, 2021 (Rs.)
SCHEDULE-6		
CURRENT LIABILITIES & PROVISIONS		
Sundry Creditors	11,48,41,089	15,07,04,733
Other Liabilities	1,87,60,132	2,04,12,714
Statutory Liabilities	45,30,186	42,82,845
Provision for Gratuity	3,35,15,405	3,93,57,013
	<u>17,16,46,811</u>	<u>21,47,57,306</u>



**JANANI
CONSOLIDATED**

	Year ended March 31, 2022 (Rs.)	Year ended March 31, 2021 (Rs.)
SCHEDULE-7		
COST OF SOCIALLY MARKETED PRODUCTS		
Opening Stock of Products	2,71,34,146	4,93,60,860
Add:		
Purchase of Products during the year	9,51,42,620	8,32,19,449
Less:		
Closing Stock of Products	(3,71,39,279)	(2,71,34,146)
Loss on Inventory Valuation (Cost or Market Value which ever is lower)		
	<u>8,51,37,487</u>	<u>10,54,46,163</u>

