

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of Breastfeeding Promotion Network of India (BPNI), which comprise the Balance Sheet as at 31 March 2021 and the Statement of Income and Expenditure for the year then ended.

Management's Responsibility for the Standalone Financial Statements

The BPNI's Central Co-ordination Committee is responsible for the preparation of these financial statements that give a true and fair view of the financial position and its income and expenditure in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the BPNI and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We conduct our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the BPNI's Central Coordination Committee, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Audit opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the BPNI as at 31 March 2021, and its Income and Expenditure for the year ended on that date.

For VIJAY SHUBHAM & ASSOCIATES

Chartered Accountants

Firm Registration No.: 017042N


(CA Vijay Aggarwal)

Proprietor

Partner Membership No. 093387

UDIN - 22093387AAAAAS1122

Place: Delhi

Date: 24.01.2022



Breastfeeding Promotion Network of India

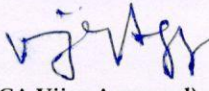
BP-33, Pitam Pura, Delhi - 110034

Balance Sheet as on 31 March 2021

<u>Source of Funds (Liabilities)</u>		Amount Rs.
Membership Fees	20,16,718	
Corpus Account	1,59,498	
Corpus against donation receipt(80G)	20,20,050	41,96,266
Surplus/Deficit		
Deficit Opening Balance	(4,91,001)	
Less: Income tax and Interest Paid for FY 2019-20	(1,34,988)	
Less Net Loss for the current Year	(69,690)	(6,95,679)
Fixed Assets Fund	12,96,665	12,96,665
Current Liabilities		
Sundry Creditors (As per annexure "B")	70,500	
Grant in Advance (As per annexure "B")	2,27,182	
Expenses Payable	23,184	
TDS Payable	45,197	3,66,063
		51,63,315
Application of Funds (Assets)		
Fixed Assets		
(As per annexure "A")		3,08,771
Current Assets		
Cash & Bank Balances		
Cash in Hand	24,856	
Canara Bank (Corpus) a/c 84677	16,49,374	
Canara Bank (FCRA) a/c 84701	14,58,417	
Canara Bank a/c 17392	1,76,788	
Canara Bank a/c 26370	51,342	
ICICI Bank a/c 015401012949	2,78,650	
Yes Bank-0654946000000263	31,174	36,70,600
Deposits		
FDR with Banks		10,98,619
TDS Receivable		4,607
Sundry Debtors (As per annexure "B")		-
Advances		
Accounts Receivable	2,250	
Advances	9,306	
Prepaid Expenses	45,798	
GST credit input	7,864	
Accrued Interest Receivable from Bank	5,649	
Advance to Creditors (As per annexure "B")	9,850	80,717
		51,63,315

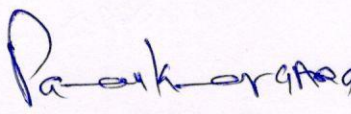
As per our Report of Even Date Attached
For

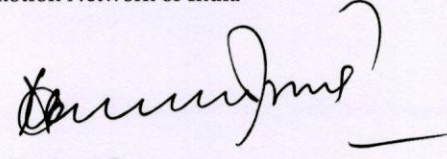
Chartered Accountants
Firm Registration No. 017042N


(CA Vijay Aggarwal)
Proprietor
Membership No. 093387



For Breastfeeding Promotion Network of India


Dr Pawan Garg
Treasurer


Dr. Arun Gupta
Central Coordinator

Date : 24.01.2022
Place: Delhi

BREASTFEEDING PROMOTION
NETWORK OF INDIA
BP-33, Pitam Pura , Delhi-110 034

Breastfeeding Promotion Network of India
BP-33, Pitam Pura, Delhi - 110034

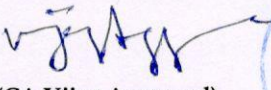
Income & Expenditure Account for the year ended 1st April 2020 to 31 March 2021

<u>Income</u>	<u>Amount</u>
<u>Grant Received</u>	
HCL Uday Project - GB Nagar, Lucknow and Chennai	1,60,47,106
UNICEF-BPNI PCA 2019-20	39,77,387
National Health Mission - West Bengal (IYCF Training 2020-21)	2,32,520
Training of Frontline Workers (UNICEF Chhattisgarh)	1,07,500
iDECIDE- About Feeding My Baby Project	1,99,596
Registration Fees Authorised Lactation Counsellor	58,941
Publications Receipts	29,860
Donation	1,55,715
Bank interest	90,011
Bank Interest on FDR	73,428
Interest Received on Income Tax Refund	10,084
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	2,09,82,148
Excess Expenses over Income	69,690
Total	<hr/> 2,10,51,838

As per our Report of Even Date Attached
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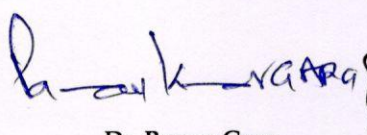
Chartered Accountants

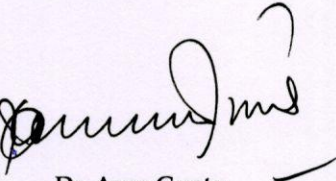
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Income & Expenditure Account for the year ended 1st April 2020 to 31 March 2021

<u>Expenditure</u>	<u>Amount</u>
HCL Uday Project - GB Nagar, Lucknow and Chennai	1,60,47,106
UNICEF-BPNI PCA 2019-20	39,77,387
National Health Mission - West Bengal (IYCF Training 2020-21)	2,32,863
Training of Frontline Workers (UNICEF Chhattisgarh)	1,05,200
iDECIDE- About Feeding My Baby Project	3,46,514
Stanpan Suraksha App	1,657
Printing and Publications	28,788
Bank Charges	1,556
BPNI Administration Costs	1,08,570
Cleaning and Pest Control	1,150
Audit Fees	20,000
Depreciation	55,629
Office repair and Maintenance	13,752
Office Utilities	2,115
Commission (TPSL)	184
PaYU Money Commission	104
Postage & Courier	4,598
Printing & Stationery	5,594
Staff welfare expenses	27,658
Electricity	18,186
Travelling & Conveyance	80
Website Maintenance and Server	27,250
Vehicle Runing and Maintenance	16,634
Round Off	(11)
Written Off	6
Interest on GST	900
Interest on TDS	2,991
Subscription	1,530
Telephone & Communication	1,024
Water & Sewerage	2,823
Total	2,10,51,838

As per our Report of Even Date Attached
For
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BREASTFEEDING PROMOTION
NETWORK OF INDIA
BP-33, Pitam Pura , Delhi-110 034

Annexure-A

**BREASTFEEDING PROMOTION NETWORK OF INDIA
BP-33 PITAMPURA, DELHI-110034**

FIXED ASSETS AS ON 31.03.2021

Particulars	Depreciation Rate	Opening WDW as on 01.04.2020	Before 30.9.2020	After 1.10.2020	Sold/ Discarded	TOTAL	Depreciation as on 31.3.2021	Closing Balance as on 31.03.2021
Computer	40%	3,810.49				3,810.49	1,524.19	2,286.29
Cooler	15%	4,588.88				4,588.88	688.33	3,900.55
Cycle	15%	1,271.85				1,271.85	190.78	1,081.08
Furniture	10%	60,705.91				60,705.91	6,070.59	54,635.32
Office Equipment	15%	20,021.21				20,021.21	3,003.18	17,018.03
Electrical Fans	15%	816.19				816.19	122.43	693.76
Invertor	15%	36,177.73				36,177.73	5,426.66	30,751.07
Room Heater	15%	885.12				885.12	132.77	752.35
Water Cooler	15%	636.91				636.91	95.54	541.37
Air Conditioner	15%	11,195.31				11,195.31	1,679.30	9,516.01
Honda Activa Scoty	15%	24,159.40				24,159.40	3,623.91	20,535.49
Printer	40%	622.08				622.08	248.83	373.25
Maruti Eco	15%	1,79,970.87				1,79,970.87	26,995.63	1,52,975.24
2020-0012 Computer	40%	7,359.55				7,359.55	2,943.82	4,415.73
2020-0012 Printer	40%	4,225.74				4,225.74	1,690.30	2,535.44
Kent R.O(Water Purifier)	15%	7,952.92				7,952.92	1,192.94	6,759.98
		3,64,400.15	-	-	-	3,64,400.15	55,629.19	3,08,770.96



For Breastfeeding Promotion Network of India

Pawan Garg

Dr Pawan Garg
Treasurer

Dr. Arun Gupta

Dr. Arun Gupta
Central Coordinator

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BREASTFEEDING PROMOTION NETWORK OF INDIA
Annexure to Balance Sheet as on 31.3.2021

A. Sundry Creditors

S.No.	Particulars	FY 2020-21
1	Bhargava Associates (Audit Fee AY 2020-21)	15,000
2	YKG and Associates - HCL Certificate Fees	37,000
3	Vijay Shubham & Associates (Audit Fee AY 2021-22)	18,500
	Total Sundry Creditors	70,500

B. Grant in Advance

S.No.	Particulars	FY 2020-21
1	Participation Fees Received in advance from (Pondicherry 2021)	84,746
2	4040-0002 HCL Foundation Grant Received in advance	1,42,437
	Total Grant in Advance	2,27,182

C. Advance to creditors

S.No.	Particulars	FY 2020-21
1	DK Fine Art Press Pvt Ltd	8,054
2	Rajiv Printers	1,296
3	RKVL Express	500
	Total Advance to creditors	9,850



For Breastfeeding Promotion Network of India

[Signature of Dr. Pawan Garg]

Dr Pawan Garg
Treasurer

[Signature of Dr. Arun Gupta]

Dr. Arun Gupta
Central Coordinator