

## 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 2022 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 2022, 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 - 22093387ASUPPJ8439

Place: Delhi

Date: 17.09.2022





# Breastfeeding Promotion Network of India

BP-33, Pitam Pura, Delhi - 110034

Balance Sheet as on 31 March 2022

<u>Source of Funds (Liabilities)</u>		Amount Rs.
Membership Fees	20,68,718	
Corpus Account	36,12,013	56,80,731
<b>Surplus/Deficit</b>		
Deficit Opening Balance	(6,95,679)	
Add: Net Loss for the current Year	(5,23,501)	(12,19,180)
<b>Current Liabilities</b>		
Sundry Creditors (As per annexure "B")	78,831	
Grant in Advance (As per annexure "B")	2,48,848	
GST Payable	474	
Expenses Payable	9,429	
TDS Payable	56,442	3,94,024
		<b>48,55,575</b>
<b>Application of Funds (Assets)</b>		
<b>Fixed Assets</b>		
( As per annexure "A")		2,74,162
<b>Current Assets</b>		
<b>Cash &amp; Bank Balances</b>		
Cash in Hand	7,445	
Canara Bank a/c 0390101084677	2,23,482	
Canara Bank a/c 0390101084701	17,616	
Canara Bank a/c 1565101017392	1,44,498	
Canara Bank a/c 1565101026370	99,746	
State Bank of India a/c 40196840287	15,25,977	
ICICI Bank a/c 015401012949	2,46,988	
Yes Bank-0654946000000263	2,91,063	25,56,813
<b>Deposits</b>		
FDR with Banks		19,48,043
TDS Receivable		20,847
<b>Sundry Debtors</b>		-
<b>Advances</b>		
Accounts Receivable (As per annexure "B")	14,279	
Advances (As per annexure "B")	15,973	
Prepaid Expenses	17,031	
Accrued Interest Receivable from Bank (As per annexure "B")	8,427	55,710
		<b>48,55,575</b>

As per our Report of Even Date Attached  
For VIJAY SHUBHAM & ASSOCIATES  
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 : 17.09.2022  
Place: Delhi

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



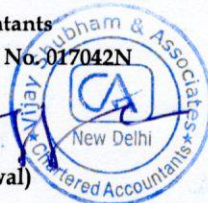
**Breastfeeding Promotion Network of India**  
**BP-33, Pitam Pura, Delhi - 110034**

**Income & Expenditure Account for the year ended 1st April 2021 to 31 March 2022**


<u>Income</u>		<u>Amount</u>
<u>Grant Received</u>		
HCL Uday Project - GB Nagar, Lucknow and Chennai		1,49,643
Grant	1,42,436.55	
Bank Interest	7,206.00	
Global Health Advocacy Incubator-Protecting peoples health		57,14,602
Grant	56,76,388.01	
Bank Interest	38,214.00	
Breastfeeding Friendly Hospital Initiative (BFHI)-India Project		1,13,980
BPNI Lecture Series for Education		77,601
iDECIDE- About Feeding My Baby Project		1,35,635
IYCF Course Pondicherry		7,76,610
Registration Fees Authorised Lactation Counsellor		4,995
Publications Receipts		20,195
Donation		1,852
Donation-Foreign Source		10,56,104
Bank Interest on Saving Account		91,753
Bank Interest on FDR		72,884
Interest Received on Income Tax Refund		3,240
Misc. Income		826
		<u>82,19,919</u>
Excess Expenses over Income		5,23,501
Total		<u>87,43,420</u>

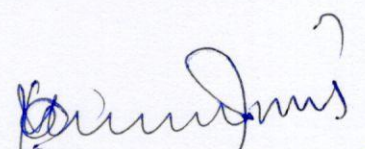
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For Breastfeeding Promotion Network of India

  
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Dr. Arun Gupta  
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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 2021 to 31 March 2022**

<u>Expenditure</u>	<u>Amount</u>
HCL Uday Project - GB Nagar, Lucknow and Chennai	1,49,643
Global Health Advocacy Incubator-Protecting peoples health	57,14,602
Printing and Publications	29,579
Bank Charges	2,825
Campaign-Development, advertisement & promotion	1,84,054
Consultants	82,500
Electricity Charges	61,716
IYCF CS 2021-Pondicherry	5,03,684
Office Repairs & Maintenance	37,916
Salary	13,02,372
Professional Fees	64,350
Stationary & Supplies	18,310
Telephone & Communication	5,438
Website Development & Maintenance of Server	48,250
Vehicle Running & Maintenance Charges	20,396
Audit Fee	30,000
BPNI Election 2022 Expenses	28,933
Cleaning & Pest Control	19,920
Depreciation	46,909
FCRA Registration Fees	5,059
Festival Expenses	29,550
Interest on TDS	877
Office Rent	1,32,000
Office Utilities	9,910
PaYU Money Commission	6,802
Penalty FCRA Return	1,03,000
Postage & Courier	2,998
Round Off	(1)
Software Renewal/Maintance	9,400
Staff Welfare	11,265
Stanpan Suraksha App (Development & Maintenance)	29,717
Subscription Charges	20,232
Translation	2,602
Travel and Conveyance Expenses	22,750
Water & Sewerage	5,861
<b>Total</b>	<b>87,43,420</b>

As per our Report of Even Date Attached  
For VIJAY SHUBHAM & ASSOCIATES  
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For Breastfeeding Promotion Network of India

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Date : 17.09.2022  
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BP-33, Pitam Pura , Delhi-110 034



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

**FIXED ASSETS AS ON 31.03.2022**

Particulars	Depreciation Rate	Opening WDW as on 01.04.2021	Before 30.9.2021	After 1.10.2021	Sold/ Discarded	TOTAL	Depreciation as on 31.3.2022	Closing Balance as on 31.03.2022
Computer & Printer	40%	9,610.72				9,610.72	3,844.29	5,766.43
Office Equipments	15%	71,014.19				71,014.19	10,652.13	60,362.06
Honda Activa Scoty	15%	20,535.49				20,535.49	3,080.32	17,455.17
Maruti Eco	15%	1,52,975.24				1,52,975.24	22,946.29	1,30,028.95
Mobile	15%	-		12,300.00		12,300.00	922.50	11,377.50
Furniture	10%	54,635.32				54,635.32	5,463.53	49,171.79
		<b>3,08,770.96</b>	<b>-</b>	<b>12,300.00</b>	<b>-</b>	<b>3,21,070.96</b>	<b>46,909.06</b>	<b>2,74,161.90</b>

For Breastfeeding Promotion Network of India



*Pawan Garg*

**Dr Pawan Garg  
Treasurer**

*Dr. Arun Gupta*

**Dr. Arun Gupta  
Central Coordinator**

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



**BREASTFEEDING PROMOTION NETWORK OF INDIA**  
**Annexure to Balance Sheet as on 31.3.2022**

**A. Sundry Creditors**

S.No.	Particulars	FY 2021-22
1	Dr Arti Maria (Professional Fees for Training)	21,700
2	Prerna Trivedi (Professional Fees for Training)	21,131
3	Vijay Shubham & Associates (Audit Fee & Professional Fees FY 2021-22)	36,000
	<b>Total</b>	<b>78,831</b>

**B. Grant in Advance**

S.No.	Particulars	FY 2021-22
1	Global Health Advocacy Incubator-Protecting peoples health Grant Received in advance	2,48,848
	<b>Total</b>	<b>2,48,848</b>

**C. Accounts Receivable**

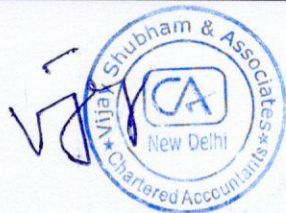
S.No.	Particulars	FY 2021-22
1	Neelam Hospital	2,280
2	Payumoney	11,999
	<b>Total</b>	<b>14,279</b>

**D. Advances**

S.No.	Particulars	FY 2021-22
1	Travel Advance	9,306
2	Veena Rawat	6,667
	<b>Total</b>	<b>15,973</b>

**E. Accrued Interest Receivable from Bank**

S.No.	Particulars	FY 2021-22
1	FDR interest receivable from Canara Bank	7,500
2	Interest Receivable from State Bank of India	927
	<b>Total</b>	<b>8,427</b>



For Breastfeeding Promotion Network of India

*Dr Pawan Garg*

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Treasurer

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