JPNP & ASSOCIATES

Chartered Accountants



INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statement of YAWAN KISSAN LIBRARY FOR INFORMATION & BROADCASTING RESOURCE AUTHORITY ("the AOP"), which comprise the comparative statement of financial position as of March 31, 2024 and Income & Expenditure Account for the year ended and other explanatory notes.

Management's Responsibilities for the Financial Statements

The AOP's Management is responsible for preparation and the fair presentation of these financial statements that gives a true and fare view of the financial position , financial performance and cash flows in accordance with the Indian accounting standards and financial reporting standards for small and medium sized entities. This responsibility includes: designing, implementing and maintaining internal control and preparation and fair presentation of financial statements that are free from material misstatement.

Auditor's Responsibility

Our responsibility is to express an opinion on these Financial Statements based on our audits. We conducted our audit in accordance with Indian Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fare view in conformity with the accounting principles generally accepted in India.

We report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;



P & ASSOCIATES

Chartered Accountants



(c) The Balance Sheet, the Income and expenditure account and receipt & payment account, and the Cash Flows Statement dealt with by this report are in agreement with the books of account;

FOR JPMP & ASSOCIATES

Chartered Accountants. Chartered Accountants

JYOTI RANJAN MOHANTY, Partner

Partner Membership No.: 528184

M.No.-528184 FRN-333001E

Firm No.: 333001E **PLACE: Bhubaneswar** DATE: 20-09-2024

YAWAN KISSAN LIBRARY FOR INFORMATION & BROADCASTING RESOURCE AUTHORITY ANLABERENI, DHENKANAL, ODISHA-759026

BALANCE SHEET As on 31st March, 2024

Particulars	Notes	Notes	As at 31.03.2024	As at 31.03.2023
OURCE OF FUNDS:			Amount (Rs.)	Amount (Rs.)
a) Corpus Fund				
(b) Reserve & surplus		i	11 62 444	0.35.556
(2)		"-	11,62,444	9,35,556
			11,62,444	9,35,556
NON-CURRENT LIABILITIES		111		
(a) Long-term borrowing			-	
(b) Other Long-term borrowing		1 / -	1 . 2 . 5	
(c)Deferred Tax Liabilities		ē 1. L.	-	
CURRENT HARMITIES			-	-
CURRENT LIABILITIES		IV	4.00.000	5 3 4 5 3 4
(a) Trade Payable			4,00,000	6,24,001
(b) Other current liabilities			31,200	43,700
(c) short term provisions			7,74,032	5,08,885
			12,05,232	11,76,586
Total			23,67,676	21,12,142
	····			
APPLICATION OF FUNDS:				
ASSETS				
Non-Current assets		V		
(a) Fixed Assets		Y		
(i)Tangible Assets			1,14,414	1,14,414
(ii)Capital Work-in-progress			-	
(iii)Intangible Assets			-	
(b) Deferred Tax Assets		v.	1,14,414	1,14,414
			1,14,414	1,14,414
Current Assets		VI		
(a) Current Investments			- ·	4
(b) Inventories			17 50 000	17,65,000
(c)Trade Receivable		1	17,50,000 4,78,262	1,42,727
(d) Cash & Cash Equivalent			4,78,202	1,42,727
(e) Short-term Loans & Advances		Sia qui a	25,000	90,000
(f) Other Current Assets			22,53,262	19,97,727
Total			23,67,676	21,12,141

Significant Accounting policies and Note to Accounts As per our report of even date

For JPMP & ASSOCIATES

For & on Behalf of the Board

Chartered Accountants

C.A. Jyoti Ranjan Mohanty
(JYOTI RANJAN-MOHANTY)
Partner

Partner M. No. 528184 No. -528184 UDIN: 24528181673730210E

Place: Bhubaneswar Date: 20/09/2024

YAWAN KISSAN LIBRARY FOR INFORMATION & BROADCASTING RESOURCE AUTHORITY ANLABERENI, DHENKANAL, ODISHA-759026

INCOME AND EXPENDITURE ACCOUNT For the year ended 31st March, 2024

Particulars	Notes	For the year ended 31.03.2024 Amount (Rs.)	For the year ended 31.03.2023 Amount (Rs.)	
Institutional Income from Advisory	VII	17,08,625	34,47,700	
Revenue from Farm Products	**	2,87,11,204	2,66,78,623	
Other Income	VIII	-	8,025	
Total Income		3,04,19,829	3,01,34,348	
Expenses	IX			
Input support cost			3,08,340	
Expenses on Agri product Procurement		2,82,57,617	2,74,57,421	
Office Rent		36,000	1,20,000	
Transport cost		1,37,000	3,47,210	
Consultancy fees		15,95,001	5,10,000	
Training and staff welfare		1,11,882	3,00,000	
Bank charges		441	295	
Other Project Cost		15,000	8,29,335	
Audit Fees		40,000	40,000	
Depreciation and Amortisation	Х		20,191	
Total Expenses		3,01,92,941	2,99,32,792	
Excess of Income over Expenditure		2,26,888	2,01,556	

Significant Accounting policies and Note to Accounts

As per our separate report of even date

For & on Behalf of the Board

For JPMP & ASSOCIATES

Chartered Accountants

(JYOTLRANJAN MAHANTY)
Partner

Partner

M. No. 528184 Partner M.No.-528184

UDIN:24528 FRN-3333001E

Place: Bhubaneswar Date: 20/09/2024

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Treasurer

Secretary Y.K. LIBRA

YAWAN KISSAN LIBRARY FOR INFORMATION & BROADCASTING RESOURCE AUTHORITY ANLABERENI, DHENKANAL, ODISHA-759026

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

Fixed Assets					Depreciation				Net Block		Dep Rate
	Gross Block				T-4-1 Ac				tal As on As at	As at	
Particulars	Value as at	Addition	Deletion	Total costs	Depreciation	During the		31.03.2024	31.03.24	31.03.23	
Particulars		during the	During the	As At	as at	year	During the	31.03.2024	31.03.2		
	01.04.2023	year	Year	31.03.2024	01.04.2023		year	10.045	1 14 414	1,14,414	1.
	1.50.250	year	100.	1,58,359	43,945	7 -	1	43,945	1,14,414	1,14,414	100
Professional Equipments Others	1,58,359			1,50,000							
Professional Equipments Computer		V									100
Furniture & Fixture											
T difficulty and				1 70 050	43,945			43,945	1,14,414	1,14,414	
	1,58,359	-	-	1,58,359	45,545		-	-	- k		
Total		0 -	-	-	•				-7 - 3 D AR	G. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	
Previous Year		1									

For & on Behalf of the Board

Treasurer

Secretary Y. Mecreta MBRA