

### 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.

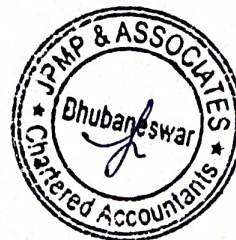
An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### 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;



(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. JPMP & ASSOCIATES  
Chartered Accountants



JYOTI RANJAN MOHANTY,  
Partner  
Membership No. : 528184  
Firm No.: 333001E  
PLACE: Bhubaneswar  
DATE : 20-09-2024

C.A. Jyoti Ranjan Mohanty  
Partner  
M.No.-528184  
FRN-333001E



ANLABERENI, DHENKANAL, ODISHA-759026

**As on 31st March, 2024**

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

**For & on Behalf of the Board**

**C.A. Jyoti Ranjan Mohanty**  
(JYOTI RANJAN MOHANTY)  
**Partner**  
Partner  
M. No. 528184  
UDIN: 24526184  
FBN: 233001E

Secretary  
Y.K. LIBRA

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
<b>Total Income</b>		<b>3,04,19,829</b>	<b>3,01,34,348</b>
<b>Expenses</b>	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	X	-	20,191
<b>Total Expenses</b>		<b>3,01,92,941</b>	<b>2,99,32,792</b>
<b>Excess of Income over Expenditure</b>		<b>2,26,888</b>	<b>2,01,556</b>

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  
**JPMP & ASSOCIATES**  
**Chartered Accountants**

(JYOTI RANJAN MOHANTY)  
C.A. Jyoti Ranjan Mohanty  
Partner  
M. No. 528184

**M.No.-528184**  
**FRN-333001E**  
UDIN:24528184BKC�FX8410

Place: Bhubaneswar

Date: 20/09/2024

Ratind Kumar  
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										
Particulars	Gross Block				Depreciation			Net Block		Dep Rate
	Value as at 01.04.2023	Addition during the year	Deletion During the Year	Total costs As At 31.03.2024	Depreciation as at 01.04.2023	During the year	Adjustment During the year	Total As on 31.03.2024	As at 31.03.24	As at 31.03.23
Professional Equipments Others	1,58,359			1,58,359	43,945	-		43,945	1,14,414	1,14,414
Professional Equipments Computer										
Furniture & Fixture										
<b>Total</b>	<b>1,58,359</b>	<b>-</b>	<b>-</b>	<b>1,58,359</b>	<b>43,945</b>	<b>-</b>	<b>-</b>	<b>43,945</b>	<b>1,14,414</b>	<b>1,14,414</b>
Previous Year	0	-	-	-	-	-	-	-	-	

For & on Behalf of the Board



*Rajendra Kumar*  
Treasurer

*[Signature]*  
**Secretary**  
**Y.R. LIBRA**