

INDEPENDENT AUDITOR'S REPORT

To
The Members of
M/S YAWAN KISSAN LIBRARY FOR INFORMATION & BROADCASTING RESOURCE AUTHORITY
Report on the audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of YAWAN KISSAN LIBRARY FOR INFORMATION & BROADCASTING RESOURCE AUTHORITY ("the AOP"), which comprise the Balance Sheet as at March 31, 2024, and the Statement of Income and Expenditure account the year ended on that date, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act, ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, its Profit/Loss for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified. Our responsibilities under those Standards are further described in the Auditor's responsibilities for the audit of the Financial Statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Emphasis of Matter

(It includes details related to but not limited to negative net worth, sudden disruptions in manufacturing or sales, any material change in business process, any unsecured loan granted to directors etc.)

Key Audit Matters

Key Audit Matters are those matters that in our professional judgment, were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.



Information other than the Financial Statements and Auditors' Report thereon

The Company's Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure(s) to Board's Report, but does not include the Financial Statements and our auditor's report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the Financial Statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, changes in equity and Cash Flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the audit of the Financial Statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions,



Chartered Accountants
misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For

JPMP & ASSOCIATES

CHARTERED ACCOUNTANTS

JPMP & ASSOCIATES

Chartered Accountants

Jyoti Ranjan Mohanty

Partner

M.No.528184

Date: 20/09/2024

Place: Bhubaneswar

C.A. Jyoti Ranjan Mohanty

Partner

M.No.-528184

FRN-338001B

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 Amount (Rs.)	As at 31.03.2023 Amount (Rs.)
SOURCE OF FUNDS:				
(a) Corpus Fund		I	-	-
(b) Reserve & surplus		II	11,62,444	9,35,556
			11,62,444	9,35,556
NON-CURRENT LIABILITIES		III		
(a) Long-term borrowing			-	-
(b) Other Long-term borrowing			-	-
(c) Deferred Tax Liabilities			-	-
			-	-
CURRENT LIABILITIES		IV		
(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				
(i) Tangible Assets			1,14,414	1,14,414
(ii) Capital Work-in-progress			-	-
(iii) Intangible Assets			-	-
(b) Deferred Tax Assets			-	-
			1,14,414	1,14,414
Current Assets		VI		
(a) Current Investments			-	-
(b) Inventories			-	-
(c) Trade Receivable			17,50,000	17,65,000
(d) Cash & Cash Equivalent			4,78,262	1,42,727
(e) Short-term Loans & Advances			-	-
(f) Other Current Assets			25,000	90,000
			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
Chartered Accountants
JPMP & ASSOCIATES
Chartered Accountants

[Signature]
C.A. Jyoti Ranjan Mohanty
(JYOTI RANJAN MOHANTY)
Partner
M.No.-528184
UDIN: 24528184-6001-202403

[Signature]
Ramkrishna Kumar
Treasurer

For & on Behalf of the Board

[Signature]
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 Revenue from Farm Products	VII	17,08,625	34,47,700
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	X	-	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
JPMP & ASSOCIATES
Chartered Accountants

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

M.No.-528184
FRN-333001E

UDIN:24528184BKC�FX8410

Place: Bhubaneswar

Date: 20/09/2024

Rakesh Kumar
Treasurer

[Signature]
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

Particulars	Gross Block			Total costs As At 31.03.2024	Depreciation			Total As on 31.03.2024	Net Block		Dep Rate
	Value as at 01.04.2023	Addition during the year	Deletion During the Year		Depreciation as at 01.04.2023	During the year	Adjustment During the year		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											
Total	1,58,359	-	-	1,58,359	43,945	-	-	43,945	1,14,414	1,14,414	
Previous Year	0	-	-	-	-	-	-	-	-	-	

For & on Behalf of the Board



Rajesh Kumar
Treasurer

[Signature]
Secretary
Y.K. LIBRA