



## 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, 2023 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.

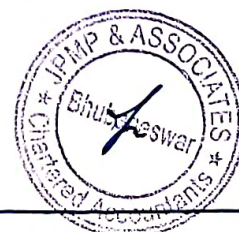
An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### 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.

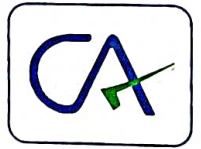
We report that:

- (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;



# JPMP & 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. ASSOCIATES  
Chartered Accountants

JYOTI RANJAN MOHANTY, Partner

Partner

Membership No. : 528184

Firm No.: 333001E

PLACE: Bhubaneswar

DATE : 25-09-2023

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

**INCOME AND EXPENDITURE ACCOUNT  
For the year ended 31st March, 2023**

Particulars	Notes	For the year ended 31.03.2023 Amount (Rs.)	For the year ended 31.03.2022 Amount (Rs.)
Institutional Income from Advisory	VII	34,47,700	1,24,00,000
Revenue from Farm Products		2,66,78,623	-
Other Income	VIII	8,025	88,18,313
<b>Total Income</b>		<b>3,01,34,348</b>	<b>2,12,18,313</b>
<b>Expenses</b>	IX		
Input support cost		3,08,340	82,13,351
Expenses on Agri product Procurement		2,74,57,421	-
Office Rent		1,20,000	1,20,000
Transport cost		3,47,210	2,42,420
Consultancy fees		5,10,000	-
Training and staff welfare		3,00,000	-
Bank charges		295	1,017
Other Project Cost		8,29,335	1,24,10,295
Audit Fees		40,000	25,000
Depreciation and Amortisation	X	20,191	23,754
<b>Total Expenses</b>		<b>2,99,32,791</b>	<b>2,10,35,837</b>
<b>Excess of Income over Expenditure</b>		<b>2,01,557</b>	<b>1,82,476</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) Jyoti Ranjan Mohanty  
Partner C.A. Jyoti Ranjan Mohanty  
M. No. 528184 Partner  
M.No.-528184  
ERIN-333001E  
UDIN: 23528184B6ZGQU2009  
Place: Bhubaneswar  
Date: 25/09/2023

  
Rashmi Kumar Mishra  
Treasurer

  
Secretary  
Secretary  
Y.K. LIBRA

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

**BALANCE SHEET  
As on 31st March, 2023**

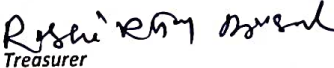
Particulars	Notes	Notes	As at 31.03.2023 Amount (Rs.)	As at 31.03.2022 Amount (Rs.)
<b>SOURCE OF FUNDS:</b>				
(a) Corpus Fund		I	-	-
(b) Reserve & surplus		II	9,35,556	7,33,999
			<b>9,35,556</b>	<b>7,33,999</b>
<b>NON-CURRENT LIABILITIES</b>				
(a) Long-term borrowing		III	-	-
(b) Other Long-term borrowing			-	-
(c) Deferred Tax Liabilities			-	-
			-	-
<b>CURRENT LIABILITIES</b>				
(a) Trade Payable		IV	6,24,001	-
(b) Other current liabilities			43,700	3,85,000
(c) short term provisions			5,08,885	-
			<b>11,76,586</b>	<b>3,85,000</b>
<b>Total</b>			<b>21,12,142</b>	<b>11,18,999</b>
<b>APPLICATION OF FUNDS:</b>				
<b>ASSETS</b>				
<b>Non-Current assets</b>				
(a) Fixed Assets		V		
(i) Tangible Assets			1,14,414	1,34,605
(ii) Capital Work-in-progress			-	-
(iii) Intangible Assets			-	-
(b) Deferred Tax Assets			-	-
			<b>1,14,414</b>	<b>1,34,605</b>
<b>Current Assets</b>				
(a) Current Investments		VI	-	-
(b) Inventories			-	-
(c) Trade Receivable			17,65,000	-
(d) Cash & Cash Equivalent			1,42,727	6,76,054
(e) Short-term Loans & Advances			-	-
(f) Other Current Assets			90,000	3,08,340
			<b>19,97,727</b>	<b>9,84,394</b>
<b>Total</b>			<b>21,12,142</b>	<b>11,18,999</b>


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

For & on Behalf of the Board

For JPMP & ASSOCIATES ASSOCIATES  
Chartered Accountants

  
(JYOTI RANJAN MOHANTY)  
Partner **C.A. Jyoti Ranjan Mohanty**  
M. No. 528184  
UDIN: 23528184BGZGQU2009  
Partner  
M.No.-528184  
FRN-333001E  
Place: Bhubaneswar  
Date: 25/09/2023

  
Rishi Ranjan Mohanty  
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 2023

Fixed Assets	Gross Block				Depreciation				Net Block		Dep Rate
	Particulars	Value as at 01.04.2022	Addition during the year	Deletion During the Year	Total costs As At 31.03.2023	Depreciation as at 01.04.2022	During the year	Adjustment During the year	Total As on 31.03.2023	As at 31.03.23	
Professional Equipments Others	1,58,359			1,58,359	23,754	20,191		43,945	1,14,414	1,34,605	
Professional Equipments Computer Furniture & Fixture											
<b>Total</b>	<b>1,58,359</b>	-	-	<b>1,58,359</b>	<b>23,754</b>	<b>20,191</b>	-	<b>43,945</b>	<b>1,14,414</b>	<b>1,34,605</b>	
Previous Year	0	-	-	-	-	-	-	-	-	-	

For & on Behalf of the Board



*Rishu Kumar Singh*  
Treasurer

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

# Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing *Anywhere Anytime*  
Income Tax Department, Government of India

**e-Filing Acknowledgement Number / Quarterly Statement Receipt Number**  
**343582670290923**

**Date of e-Filing**  
**29-Sep-2023**

Name	:	YAWAN KISSAN LIBRARY FOR INFORMATION & BROADCASTING RESOURCE AUTHORITY
PAN/TAN	:	AABAY2891F
Address	:	EB-313, Badagada Brit Colony, , Badagada, KHORDA, Badagarh Brit Colony S.O, Odisha, 751018
Form No.	:	Form 3CB-3CD
Form Description	:	Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G
Assessment Year	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	528184

(This is a computer generated Acknowledgement Receipt and needs no signature)