



# Jain Vaibhav & Co.

## Independent Auditor's Report

### TO KRASHAK VIKAS SANSTHAN AJMER

#### REPORT ON THE FINANCIAL STATEMENTS

We have audited the attached balance sheet of KRASHAK VIKAS SANSTHAN AJMER as at 31ST March, 2023 and profit & loss account for the period ended on date annexed thereto, prepared in conformity with accounting principles generally accepted in India. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

#### MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, 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 and are free from material misstatement, whether due to fraud or error.

#### AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. 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 judgment, 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 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 the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements. We



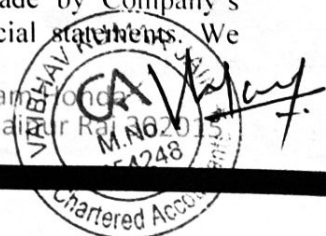
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Plot No. 75, Satnam  
Main Tonk Road Jaipur



believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

## OPINION

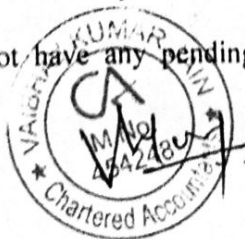
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31.03.2023;

(b) In the case of the Statement of Profit and Loss, of the Profit of the Company for the year ended on that date; and

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS


1. As required by the Companies (Auditor's Report) Order, 2003 (the Order) issued by the Central Government of India in terms of Sub- Section (11) of section 143 of the Act, The CARO not applicable to the company, hence we have not commented on the points specified in Para 3 and 4 of the order.
2. As required by Section 143 (3) of the Act, 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 statement of profit and loss dealt with by this Report are in agreement with the books of account;
  - (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
  - (e) on the basis of the written representations received from the directors as on 31 March 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
  - (F) In respect of the adequacy of the Internal Financial Controls over the financial reporting of the Company, the clause (i) of sub – section 3 of section 143 of the Companies Act 2013 is not applicable to the company.
  - (G) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report accordance with Rule 11 of the Companies (Audit and Auditors) Rule, 2014:
    - (i) The company does not have any pending litigation which would impact its financial position;



(ii) The company did not have any long- term contracts including derivative contract; as such the question of commenting on any material foreseeable losses thereon does not arises;

(iii) There has not been an occasion in case of the Company during the year under report to transfer any sums to Investor Education and Protection Fund. The question of delay in transferring such sums does not arises.

FOR M/S JAIN VAIBHAV & CO.  
CHARTERED ACCOUNTANTS  
Firm Registration No. 032422C



(CA. VAIBHAV JAIN )  
Proprietor  
Membership No. :454248

DATE : 31/10/2023  
PLACE : Ajmer

KRASHAK VIKAS SANSTHAN AJMER  
607, NEAR TOSHNIWAL KOTHI, KUNDAN NAGAR, AJMER

**Balance Sheet as on 31st March 2024**

Liabilities	Amount	Assets	Amount
Capital Account	11,42,102.79	Fixed Assets	4,50,622.30
Sundry Creditors	59,950.00	Other Current Assets	7,622.17
		Cash-in-Hand	6,45,490.64
		Bank Accounts	98,317.68
<b>Total</b>	<b>12,02,052.79</b>	<b>Total</b>	<b>12,02,052.79</b>

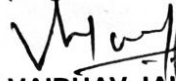
The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Jain vaibhav & co


Chartered Accountant

(Registration No. 0032422C)

  
VAIBHAV JAIN  
Proprietor  
Membership No. 454248



For KRASHAK VIKAS SANSTHAN AJMER

  
Rajni Chaturvedi  
Trustee  
President  
Krishak Vikas Sansthan, AJMER

Place: JAIPUR

Date: 31/10/2024

UDIN:- 28454248 BGYCNZ1418

KRASHAK VIKAS SANSTHAN AJMER  
607, NEAR TOSHNIWAL KOTHI, KUNDAN NAGAR, AJMER

**Income and Expenditure A/c for the year Ending 31st March 2023**

Particulars	Amount	Particulars	Amount
To CSR Fund Activities	14,43,750.00	By BANK INTEREST	1,814.00
To Accounting Charges	14,870.00	By Other Income (Indirect)	29,63,807.00
To Audit Fees	13,200.00		
To Bank Charges	1,058.10		
To For FPO Manment Fund	4,90,000.00		
To Office Expenses	3,000.00		
To PRINTING and STATIONORY	33,750.00		
To SALARY	8,37,100.00		
To Website and Other IT Work	86,188.72		
To Depreciation	27,787.50		
To Net Profit	14,916.68		
<b>Total</b>	<b>29,65,621.00</b>	<b>Total</b>	<b>29,65,621.00</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Jain vaibhav & co

Chartered Accountant

(Registration No. 00324226)

VAIBHAV JAIN  
Proprietor  
Membership No.: 454248



Place: JAIPUR

Date: 31/10/2023

VGIN:- 23454248 B4YCNZ1418

For KRASHAK VIKAS SANSTHAN AJMER

*Rajni Chaturvedi*

Rajni Chaturvedi  
President Trustee

Krishak Vikas Sansthan, AJMER



KRASHAK VIKAS SANSTHAN AJMER  
607, NEAR TOSHNIWAL KOTHI, KUNDAN NAGAR, AJMER

**Capital A/c as on 31st March 2023**

Schedule: 1

Particulars	Amount	Particulars	Amount
		By Balance B/F	11,47,857.98
		By Surplus (Excess of Income over Expenditure)	14,916.68
To Balance C/F	11,62,774.66		
<b>Total</b>	<b>11,62,774.66</b>	<b>Total</b>	<b>11,62,774.66</b>

**List of Sundry Creditors**

Schedule : 2

Particulars	Amount
Deepak Agarwal	-
KRISHAKMITRA FARMER PRODUCER COMPANY LIMITED	-
Tanwar Singh	11,000.00
Vaibhav Kumar Jain	11,000.00
<b>Total</b>	<b>11,000.00</b>

*Sajni Chaturvedi*  
President

Krishak Vikas Sansthan, AJMER

(F.Y. 2022-23)

KRASHAK VIKAS SANSTHAN AJMER  
607, NEAR TOSHNIWAL KOTHI, KUNDAN NAGAR, AJMER

Fixed Assets as on 31st March 2023

Schedule: 3

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Land	0.00%	2,25,543.55	-	-	-	2,25,543.55	-	2,25,543.55
Furniture and fitting	10.00%	2,77,875.00	-	-	-	2,77,875.00	27,787.50	2,50,087.50
<b>Total</b>		<b>5,03,418.55</b>	-	-	-	<b>5,03,418.55</b>	<b>27,787.50</b>	<b>4,75,631.05</b>

*Rajni Chaturvedi*  
President  
Krishak Vikas Sansthan, AJMER

KRASHAK VIKAS SANSTHAN AJMER  
607, NEAR TOSHNIWAL KOTHI, KUNDAN NAGAR, AJMER

List of Cash-in-hand

Schedule : 4

Particulars	Amount
Cash	5,65,991.64
<b>Total</b>	<b>5,65,991.64</b>

List of Bank Accounts

Schedule : 5

Particulars	Amount
7293IDBS BANK	7,884.45
IDBI BANK2275	3,063.80
IDBS BANK	6,922.20
SBI BANK	1,06,659.35
<b>Total</b>	<b>1,24,529.80</b>

Annexure for Other Income (Indirect)

Particulars	Amount
Any Other income	29,63,807.00
<b>Total</b>	<b>29,63,807.00</b>

*Rajni Chaturvedi*  
President

Krishak Vikas Sansthan, AJMER





**FORM No. 10BB**  
[See rule 16CC and 17B]

**Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause(b) of the tenth proviso to clause(23C) of section 10 or a trust or institution which is required to be furnished under sub-clause(ii) of clause(b) of section 12A**

I have examined the balance sheet of **KRASHAK VIKAS SANSTHAN** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2023** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

I have obtained all the information and explanations to the best of my knowledge and belief which are necessary for the purposes of the audit.

In my opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure:

In my opinion and to the best of my information and according to explanations given to me, the particulars given in the Annexure are true and correct subject to following observations or qualifications

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view

- (i) in the case of the balance sheet, of the state of affairs of the above named **Trust** as on **31-MAR-2023** and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2023**

subject to the following observations/qualifications

The prescribed particulars are annexed hereto.

For Jain vaibhav & co  
Chartered Accountant  
(Firm Regn No.: 032422C)



(VAIBHAV JAIN)  
Proprietor  
Membership No: 454248

Place : JAIPUR  
Date : 31-Oct-2023  
UDIN : 23454248BGYCNZ1418

*Rajni Chaturvedi*  
President

Krishak Vikas Sansthan, AJMER

**ANNEXURE  
Statement of particulars**

Basic Details	1.	PAN of the auditee 01		AABTK0772A							
	2.	Name of the auditee		KRASHAK VIKAS SANSTHAN							
	3.	Assessment Year		2023-24							
	4.	Previous Year		1-APR-2022 to 31-MAR-2023							
	5.	Registered Address of the auditee		607, NEAR TOSHNIWAL KOTHI, KUNDAN NAGAR, AJMER, RAJASTHAN, 305001							
	6.	Other addresses, if applicable		No							
Legal	7.	Type of the auditee		Society							
	8.	Whether the auditee is established under an instrument?		Yes							
Management	9.	9(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/ Trustee (s)/ Members of society/ Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year									
		Name of person	Relation	Relation Other	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Rajni Chaturvedi	Trustee			AGUPC429 2L	PAN	Yes	No		jaipur, Jaipur, JAIPUR, Rajasthan, 302015 INDIA
	9(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person in serial number 9(a)										
	Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 9(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Commencement of activities	10.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year						No		
		(ii)	If yes in 10 (i), date of commencement of activities								
		(iii)	If the answer to 10(i) is yes, whether application for registration under [sub-clause (iii)] of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?								
		(iv)	If yes in 10(iii) above, the date of application for registration or approval.								
Details of Place where books of accounts and other documents have been maintained	11.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee ?						No		
		(ii)	If yes in (i) above, whether books of account maintained are maintained at registered office?						Yes		
		(iii)	If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained								
		(a)	Address of such place where the books are maintained								
		(b)	Date of decision by management to keep account at such place dd/mm/yyyy								
	(c)	Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA									
Voluntary contributions	12.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 14 >									No
	13.	Sum Total of donations reported in Form No. 10BD furnished by the auditee for the previous year									0
	14.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD									2963807
	15.	Total voluntary contributions received by the auditee during the previous year [13+14]									2963807
	16.	Total foreign contribution out of the total voluntary contributions stated in 15									0
	17.	Voluntary Contribution forming part of corpus (which are included in 15)									0
	18.	Anonymous donations taxable @30% under section 115BBC									0

*Rajni Chaturvedi*  
President

Krishak Vikas Sansthan, AJMER

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Voluntary Contributions  
Aajunika

Application of Income

Application of income out of different sources

Person referred to in 13(3)

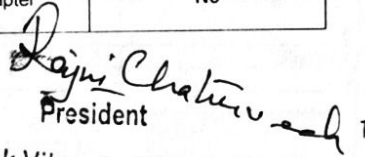
19.	Application outside India for which approval as per the proviso to clause (c) of sub-section (1) of section 11 has been obtained.					
20.	Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)]		0			
21.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15		2963807 1814			
22.	Income required to be applied in India by the auditee during the previous year [20+21]					
23.	Application of Income (excluding application not eligible and reported under serial number 27)		2965621			
(i)	Total amount applied for charitable or religious purposes in India during the previous year		2950704			
(ii)	Amount which was not actually paid during the previous year [if included in (i)(c)]		0			
(iii)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year		0			
(iv)	Total amount to be allowed as application [23(i)-23(ii)+23(iii)]		2950704			
(v)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.		0			
(vi)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year.		0			
(vii)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40		0			
(viii)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A		0			
(A)			No			
(B)			No			
(ix)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus		0			
(x)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects		0			
(xi)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act		0			
(xii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		0			
(xiii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained		0			
(xiv)	Applied for any purpose beyond the objects of the auditee		0			
(xv)	Any other disallowance		0			
(xvi)	Total allowable application ((23(iv)+23(v)+23(vi))-(23(vii)) to 23(xv))		2950704			
(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11		0			
(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11		0			
(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income		0			
24.	Taxable Income 22-[23(xvi) to 23(xix)]		14917			
25.	Income taxable under section 115BB		0			
26.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC		0			
27.	Application of income out of the following sources during the previous year					
(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year		0			
(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year		0			
(C)	Income of earlier previous years up to 15% accumulated or set apart		0			
(D)	(D). Corpus		0			
(E)	(E). Borrowed fund		0			
(F)	Any other		0			
28.	Details of specified person** as referred to in sub-section (3) of section 13					
	Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address
	4-any trustee of the trust or manager (by whatever name called) of the institution	Rajni Chaturvedi	AGUPC4292L			jaipur,Jaipur, JAIPUR,Rajasthan,302015 INDIA
29.	Details of income/property referred to in section 13 (2)					
(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both				No	

Rajni Chaturvedi  
President

Krishak Vikas Sansthan, AJMER



	(b) Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;	No	
	(c) Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;	No	
	(d) Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;	No	
	(e) Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;	No	
	(f) Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;	No	
	(g) Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No	
	(h) Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	No	
30.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation		
	Income of the auditee has been applied, other than for the objects of the trust or institution.	No	
	(a) Income of the auditee has been applied, other than for the objects of the trust or institution.	No	
	(b) Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No	
	(c) Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No	
	(d) Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No	
	(e) Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No	
	(f) Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.	No	
31.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No	
32.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?		No

  
 Rajni Chaturvedi  
 President  
 Krishak Vikas Sansthan, AJMER