



ROMESH KUMAR & CO.
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

**The Members,
Gram- Utthan
Pimpuri, Rajkanika, Dis-Kendrapara.**

Report on the Financial Statements

We have audited the accompanying financial statements of GRAM UTTHAN, AT/PO: PIMPURI, VIA: RAJKANIKA, DIS: KENDRAPARA, ODISHA, which comprise the Balance sheet as at 31st March 2023, the Income & Expenditure statement and Receipt and payment for the year ended on that date and summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the society in accordance with the Accounting standards issued by ICAI. This responsibility include the design, implemetation and maintenance of internal control 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policy used and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements read together with notes thereon give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

1. In the case of Balance sheet, of the state of affairs of the Society as at 31st March 2023.
2. In the case of Income and Expenditure Statement, of the Surplus for the year ended on that date ; and
3. In the case of Receipt and Payment statement of the total receipts and payments for the year ended on that date.

Report on other Legal and Regulatory Requirements

Our report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. In our opinion proper books of account as required by law have been kept by the Society at head office and other branches so far as it appear from our examination of those books.
- c. The Balance Sheet, Income and Expenditure Account and Receipt and Payment Account, dealt with by this report are in agreement with books of accounts.

For Romesh Kumar & co.
Chartered Accountants
FRN- 322390E

Bharatendra Tripathy

(CA. Bharatendra Tripathy)
Partner

Membership No- 057213
Place: Bhubaneswar
Date : 30-oct-2023

UDIN: 23057213BGPYIB6026

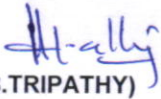


GRAM-UTTHAN
AT/PO-PIMPURI,VIA-RAJKANIKA
DIST-KENDRAPARA,ODISHA-754220

BALANCE SHEET AS ON 31ST MARCH-2023

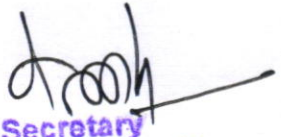
SL NO.	PARTICULARS	SCH	2022-23 Amount(Rs.)	2021-22 Amount(Rs.)
<u>LIABILITIES</u>				
A	CAPITAL FUND	1	4,19,55,322.00	3,84,78,708.00
B	RESERVE & SURPLUS	2	3,05,47,654.89	3,05,47,654.89
C	LOAN FUND	3	16,51,42,240.00	18,35,79,132.00
D	CURRENT LIABILITIES & PROVISIONS	4	3,52,71,141.44	3,84,94,494.44
			27,29,16,358.00	29,10,99,989.00
<u>ASSETS</u>				
E	FIXED ASSETS	5	2,17,93,988.00	2,57,94,464.46
F	INVESTMENT	6	21,42,409.00	21,42,409.00
G	LOAN & ADVANCES	7	19,92,99,314.68	21,04,51,662.68
H	OTHER CURRENT ASSETS	8	3,56,85,207.00	2,70,72,454.00
I	OTHER ASSETS	9	96,89,404.00	92,11,201.00
J	CURRENT ASSETS	10	43,06,035.00	1,64,27,798.00
			27,29,16,358.00	29,10,99,989.00

As per our report of even date.
FOR ROMESH KUMAR & CO,
CHARTERED ACCOUNTANTS


(B. TRIPATHY)
(PARTNER)
MRN:057213
Bhubaneswar,
Dated : 30-oct-2023



FOR GRAM - UTTHAN


Secretary
GRAM UTTHAN
Rajkanika, Kendrapara