M/S CONSUMER UNITY ADVISORY LLP

BALANCE SHEET

FOR THE YEAR
ENDING ON 31ST MARCH, 2023

CHARTERED ACCOUNTANTS

MAYUR & CO.
CHARTERED ACCOUNTANTS
H. NO. 51, POCKET- A2,
SECTOR- 11, ROHINI, DELHI – 110085
M # 9968216970; TEL.011- 43012528

M/S CONSUMER UNITY ADVISORY LLP (LLP IN - AAS-6139)

BALANCE SHEET AS AT 31.03.2023

(Amount in Rs.)

	SCH	AS AT 31.03.2023		AS AT 31.03.2022	
SOURCES OF FUNDS					
I) *CAPITAL FUND*					
Sh. Sudhir Kumar - Partner Capital A/c	1	10,000.00		10,000.00	
Sh. Gyan Chand Jain - Partner Capital A/c	2	10,000.00		10,000.00	
Sh. Sudhir Kumar - Partner Current A/c	3	2,18,425.12		1,11,960.58	
Sh. Gyan Chand Jain - Partner Current A/c	4	2,52,516.62	4,90,941.74	2,26,052.08	3,58,012.66
II) *LOAN FUNDS:*					
Unsecured Loans		-	-	-	-
TOTAL			**4,90,941.74**		**3,58,012.66**
APPLIACTION OF FUNDS					
I) *FIXED ASSETS:*					
(a) Gross Block		93,559.15		1,16,949.15	
(b) Less: Depreciation		37,423.66		23,390.00	
(c)Net Block			56,135.49		93,559.15
(d) Capital Work in progress			-		-
			56,135.49		93,559.15
II) *INVESTMENTS*					
Fixed Deposit in ICICI Bank		6,00,000.00		6,00,000.00	
Recurring Deposit in ICICI Bank		-		19,26,287.20	
Accrured Interest on Deposit with ICICI Bank		41,264.00	6,41,264.00	40,163.00	25,66,450.20
III) *CURRENT ASSETS, LOANS AND ADVANCES:*	5				
(a) Inventories		-		-	
(b) Sundry Debtors		3,60,000.00		-	
(c)Cash and Bank Balances		20,64,857.70		1,16,448.00	
(d) Other Current Assets		20,13,069.35		29,23,191.81	
(e) Loans and advances		-	44,37,927.05	-	30,39,639.81
Less:					
CURRENT LIABILITIES AND PROVOSIONS:	6				
(a) Current Liabilities		37,26,000.00		50,76,000.00	
(b) Provisions		9,18,384.80		2,65,636.50	
			46,44,384.80		53,41,636.50
NET CURRENT ASSETS			4,34,806.25		2,64,453.51
TOTAL			**4,90,941.74**		**3,58,012.66**
			-		-

AUDITOR'S REPORT
AS PER OUR REPORT OF EVEN DATE
FOR MAYUR & COMPANY
CHARTERED ACCOUNTANTS
FRN021448N

Mayur

CA. MAYUR GUPTA
PROPRIETOR
M. No. 503036; UDIN- 23503036BGXYKN7747
Place: Delhi
Date: 17-08-2023

MAYUR & CO. DELHI Chartered Accountants

For Consumer Unity Advisory LLP

S.Kumar

Sudhir Kumar	**Gyan Chand Jain**
(DIN-09198124)	**(DIN-08762200)**
Partner	**Partner**

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M/S CONSUMER UNITY ADVISORY LLP (LLP IN - AAS-6139)

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2023

(Amount in Rs.)

PARTICULARS	SCH		AS AT 31.03.2023	AS AT 31.03.2022
INCOME				
Research and Consultancy			92,07,392.00	1,66,42,633.00
Other Income	7		1,67,358.00	85,656.50
TOTAL			**93,74,750.00**	**1,67,28,289.50**
EXPENDITURE				
Professional Research and Consultancy Services Exp			86,24,512.00	1,51,50,952.00
Field Survey Exp			-	9,75,300.00
Administration Expenses	8		3,89,832.26	2,53,181.34
TOTAL			**90,14,344.26**	**1,63,79,433.34**
Net Profit Before Depreciation and Partner Remuneration		**A**	**3,60,405.74**	**3,48,856.16**
LESS:				
Depreciation			37,423.66	23,390.00
Salary to Partners			-	-
TOTAL		**B**	**37,423.66**	**23,390.00**
Net Profit Before Income Tax		**(A-B)**	**3,22,982.08**	**3,25,466.16**
Less: Provision for Income Tax			**1,00,770.00**	**1,01,545.00**
Net Profit trf. To Partner Capital Account			**2,22,212.08**	**2,23,921.16**

AUDITOR'S REPORT
AS PER OUR REPORT OF EVEN DATE
FOR MAYUR & COMPANY
CHARTERED ACCOUNTANTS
FRN021448N

CA. MAYUR GUPTA
PROPRIETOR
M. No. 503036; UDIN- 23503036BGXYKN7747
Place: Delhi
Date: 17-08-2023

MAYUR & CO. DELHI Chartered Accountants

For Consumer Unity Advisory LLP

Sudhir Kumar
(DIN-09198124)
Partner

Gyan Chand Jain
(DIN-08762200)
Partner

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M/S CONSUMER UNITY ADVISORY LLP (LLP IN - AAS-6139)

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2023

SCHEDULE - 1

PARTNER'S CAPITAL ACCOUNT - SH. SUDHIR KUMAR

	AS AT 31.03.2023	AS AT 31.03.2022
Opening Balance	10,000.00	-
Add; Addition		10,000.00
	10,000.00	10,000.00
Less: Drawings & Withdrawals	-	-
Closing Balance	**10,000.00**	**10,000.00**

SCHEDULE - 2

PARTNER'S CAPITAL ACCOUNT - SH. GYAN CHAND JAIN

	AS AT 31.03.2023	AS AT 31.03.2022
Opening Balance	10,000.00	10,000.00
Add; Addition		
	10,000.00	10,000.00
Less: Drawings & Withdrawals	-	-
Closing Balance	**10,000.00**	**10,000.00**

SCHEDULE - 3

PARTNER'S CURRENT ACCOUNT - SH. SUDHIR KUMAR

	AS AT 31.03.2023	AS AT 31.03.2022
Opening Balance	1,11,960.58	-
Add; Partner Salary	-	-
Add; Addition	-	-
Add; Share of Profit	1,11,106.04	1,11,960.58
	2,23,066.62	1,11,960.58
Less: Drawings & Withdrawals	4,641.50	-
Closing Balance	**2,18,425.12**	**1,11,960.58**

SCHEDULE - 4

PARTNER'S CURRENT ACCOUNT - SH. GYAN CHAND JAIN

	AS AT 31.03.2023	AS AT 31.03.2022
Opening Balance	2,26,052.08	1,14,091.50
Add; Partner Salary	-	-
Add; Share of Profit	1,11,106.04	1,11,960.58
	3,37,158.12	2,26,052.08
Less: Drawings & Withdrawals	84,641.50	-
Closing Balance	**2,52,516.62**	**2,26,052.08**

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M/S CONSUMER UNITY ADVISORY LLP (LLP IN - AAS-6139)

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2023

SCHEDULE - 5

Amount (Rs.)

SCHEDULE OF CURRENT ASSETS, LOANS & ADVANCES

		AS AT 31.03.2023	AS AT 31.03.2022
A	INVENTORIES	-	-
B	SUNDRY DEBTORS	3,60,000.00	-
C	*CASH & BANK BALANCE*		
	Cash in Hand (Certified by Partner)	13,213.00	13,975.00
	Bank Balance		
	-ICICI Bank CA-678605500127	20,51,644.70	1,02,473.00
	Closing Balance	**20,64,857.70**	**1,16,448.00**
D	*OTHER CURRENT ASSETS*		
	TDS Receivable	7,20,487.00	14,56,523.90
	GST Receivable	12,92,582.35	14,66,667.91
	Closing Balance	**20,13,069.35**	**29,23,191.81**
E	*LOAN & ADVANCES(Considered Good)* *(Recoverable in cash or in kind or for value to be received)*	-	-
	TOTAL	**44,37,927.05**	**30,39,639.81**

SCHEDULE - 6

Amount (Rs.)

SCHEDULE OF CURRENT LIABILITIES AND PROVISIONS

		AS AT 31.03.2023	AS AT 31.03.2022
A	*SUNDRY CREDITORS*		
	Sundry Creditors	37,26,000.00	50,76,000.00
	Closing Balance	**37,26,000.00**	**50,76,000.00**
B	*PROVISIONS*		
	Provision for Income Tax	1,00,770.00	1,01,545.00
	Other Payables	2,67,664.80	1,14,091.50
	TDS Payable	5,49,950.00	50,000.00
	Closing Balance	**9,18,384.80**	**2,65,636.50**
	TOTAL	**46,44,384.80**	**53,41,636.50**

SCHEDULE - 7

SCHEDULE OF OTHER INCOME

	FY 2022-2023	FY 2021-2022
Interest on FDR	1,05,718.00	85,656.50
Interest on Income Tax Refund	61,640.00	-
TOTAL	**1,67,358.00**	**85,656.50**

SCHEDULE - 8

SCHEDULE OF ADMINISTRATION EXPENSES

Amount (Rs.)

	FY 2022-2023	FY 2021-2022
Auditor Remuneration	73,000.00	69,212.00
Digital Media Exp.	2,53,500.00	50,000.00
Internet & Website Exp.	29,875.00	28,448.00
Subscription Fees	-	464.00
Bank Charges	-	1,380.16
Interest	8,440.00	-
Travel & Conveyance Exp.	25,015.00	1,03,677.00
Round Off	2.26	0.18
TOTAL	**3,89,832.26**	**2,53,181.34**

MAYUR & CO. DELHI Chartered Accountants

Consumer Unity Advisory LLP CUAL

M/S CONSUMER UNITY ADVISORY LLP (LLP IN - AAS-6139)

SCHEDULE OF FIXED ASSETS AS ON 31.03.2023

Depreciation of asset/block of assets	Rate of Dep.	W.D.V. on 1.4.2022	Addition/Deduction during the Year				Balance after Addition/ Deduction	Depreciation allowable for 2022-2023	W.D.V. on 31.03.2023
			Put to use before Sep.,30	Put to use after Sep.,30	Adj.	Sale			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Computer & Equi	40%	93,559.15	-	-	-	-	93,559.15	37,423.66	56,135.49
TOTAL		**93,559.15**	**-**	**-**	**-**	**-**	**93,559.15**	**37,423.66**	**56,135.49**
LAST YEAR		-	-	1,16,949.15	-	-	1,16,949.15	23,390.00	93,559.15

MAYUR & CO. DELHI Chartered Accountants

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M/S CONSUMER UNITY ADVISORY LLP

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FORMING PART OF THE BALANCE SHEET AS AT 31.03.2023

SCHEDULE "A"

SIGNIFICANT ACCOUNTING POLICIES, NOTES ON ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLIES

A. **METHOD OF ACCOUNTING & ACCOUNTING CONVENTION**

(I) Accounts are maintained on an accrual basis and at historical cost.
(II) The Financial Statements are prepared in accordance with applicable mandatory accounting standards.

B. **FIXED ASSETS AND DEPRECIATION**

(I) All assets are stated at cost of acquisition less accumulated depreciation.
(II) Depreciation is provided as per "Written Down Value Method"

C. **INVENTORIES**

i) Not Applicable.

D. **REVENUE RECOGNITION**

i) All income and expenses to the extent considered payable and receivable respectively, unless specifically stated to be otherwise, are accounted on accrual basis.

NOTES FORMING PART OF THE BALANCE SHEET :

1) Previous year's figures have been re-grouped and re-arranged on the basis of nature of the activities of expenditures.
2) As explained by the Partners, there is no Contingent Liabilities in respect of claims against the firm not acknowledged as debt.
3) Loans, Advances and Deposits, Sundry Creditors are certified by the Partners. As explained by the Partners the Current Assets/ Loans and Advances are stated at an amount, which is, in the opinion of the partners, not in excess of their recoverable value.
4) In the opinion of the partner current assets, loan and advance have the value at which they are stated in the balance sheet if realized in the ordinary course of business.

FOR CONSUMER UNITY ADVISORY LLP	**Signature of CA. MAYUR GUPTA**
Sudhir Kumar Partner **Gyan Chand Jain** Partner	**As per our report of even date** **CA. MAYUR GUPTA (M NO.503036)** **UDIN – 23503036BGXYKN7747** **Proprietor** **For and on behalf of** **MAYUR & CO.** **(Chartered Accountants)**
Place : **New Delhi**	Place : **New Delhi**
Date : **17/08/2023**	Date : **17/08/2023**

MAYUR & CO. DELHI Chartered Accountants

Consumer Unity Advisory LLP CUAL