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

BALANCE SHEET AS AT 31.03.2024

(Amount in Rs.)

	SCH	AS AT 31.03.2024		AS AT 31.03.2023	
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	3,70,700.99		2,18,425.12	
Sh. Gyan Chand Jain - Partner Current A/c	4	4,04,792.49	7,95,493.48	2,52,516.62	4,90,941.74
II) *LOAN FUNDS:*					
Unsecured Loans		-	-	-	-
TOTAL			**7,95,493.48**		**4,90,941.74**
APPLICATION OF FUNDS					
I) *FIXED ASSETS:*					
(a) Gross Block		56,135.49		93,559.15	
(b) Less: Depreciation		22,454.00		37,423.66	
(c)Net Block			33,681.49		56,135.49
(d) Capital Work in progress			-		-
			33,681.49		56,135.49
II) *INVESTMENTS*					
Fixed Deposit in ICICI Bank		10,00,000.00		6,00,000.00	
Recurring Deposit in ICICI Bank		-		-	
Accrued Interest on Deposit with ICICI Bank		96,551.00	10,96,551.00	41,264.00	6,41,264.00
III) *CURRENT ASSETS, LOANS AND ADVANCES:*	5				
(a) Inventories		-		-	
(b) Sundry Debtors		-		3,60,000.00	
(c)Cash and Bank Balances		7,60,927.79		20,64,857.70	
(d) Loans and advances		-		-	
(e) Other Current Assets		23,06,128.00	30,67,055.79	20,13,069.35	44,37,927.05
Less:					
CURRENT LIABILITIES AND PROVOSIONS:	6				
(a) Current Liabilities		25,58,069.00		37,26,000.00	
(b) Provisions		8,43,725.80		9,18,384.80	
			34,01,794.80		46,44,384.80
NET CURRENT ASSETS			7,61,811.99		4,34,806.25
TOTAL			**7,95,493.48**		**4,90,941.74**
			-		(0.00)

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

CA. MAYUR GUPTA
PROPRIETOR
M. No. 503036; UDIN-24503036BKELUR7082
Place: Delhi
Date: 03-07-2024

For Consumer Unity Advisory LLP

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

MAYUR & CO. DELHI Chartered Accountants

Consumer Unity Advisory LLP CUAL

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

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2024

(Amount in Rs.)

PARTICULARS	SCH	AS AT 31.03.2024	AS AT 31.03.2023
INCOME			
Research and Consultancy		1,15,27,735.19	92,07,392.00
Other Income	7	3,11,646.32	1,67,358.00
TOTAL		**1,18,39,381.51**	**93,74,750.00**
EXPENDITURE			
Professional Research and Consultancy Services Exp		1,08,52,409.00	86,24,512.00
Administration Expenses	8	5,21,855.77	3,89,832.26
TOTAL		**1,13,74,264.77**	**90,14,344.26**
Net Profit Before Depreciation and Partner Remuneration	**A**	**4,65,116.74**	**3,60,405.74**
LESS:			
Depreciation		22,454.00	37,423.66
TOTAL	**B**	**22,454.00**	**37,423.66**
Net Profit Before Income Tax	**(A-B)**	**4,42,662.74**	**3,22,982.08**
Less: Provision for Income Tax		**1,38,111.00**	**1,00,770.00**
Net Profit trf. To Partner Capital Account		**3,04,551.74**	**2,22,212.08**

AUDITOR'S REPORT

AS PER OUR REPORT OF EVEN DATE

FOR MAYUR & COMPANY
CHARTERED ACCOUNTANTS
FRN021448N

CA. MAYUR GUPTA
PROPRIETOR
M. No. 503036; UDIN-24503036BKELUR7082
Place: Delhi
Date: 03-07-2024

For Consumer Unity Advisory LLP

Sudhir Kumar
(DIN-09198124)
Partner

Gyan Chand Jain
(DIN-08762200)
Partner

MAYUR & CO. DELHI Chartered Accountants

Consumer Unity Advisory LLP CUAL

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

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2024

SCHEDULE - 1

PARTNER'S CAPITAL ACCOUNT - SH. SUDHIR KUMAR

	AS AT 31.03.2024	AS AT 31.03.2023
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 - 2

PARTNER'S CAPITAL ACCOUNT - SH. GYAN CHAND JAIN

	AS AT 31.03.2024	AS AT 31.03.2023
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 31.03.2024	AS AT 31.03.2023
Opening Balance	2,18,425.12	1,11,960.58
Add; Partner Salary	-	-
Add; Addition	-	-
Add; Share of Profit	1,52,275.87	1,11,106.04
	3,70,700.99	2,23,066.62
Less: Drawings & Withdrawals	-	4,641.50
Closing Balance	**3,70,700.99**	**2,18,425.12**

SCHEDULE - 4

PARTNER'S CURRENT ACOUNT - SH. GYAN CHAND JAIN

	AS AT 31.03.2024	AS AT 31.03.2023
Opening Balance	2,52,516.62	2,26,052.08
Add; Partner Salary	-	-
Add; Share of Profit	1,52,275.87	1,11,106.04
	4,04,792.49	3,37,158.12
Less: Drawings & Withdrawals	-	84,641.50
Closing Balance	**4,04,792.49**	**2,52,516.62**

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

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2024

SCHEDULE - 5 — Amount (Rs.)

SCHEDULE OF CURRENT ASSETS, LOANS & ADVANCES

		AS AT 31.03.2024	AS AT 31.03.2023
A	INVENTORIES	-	-
B	SUNDRY DEBTORS	-	3,60,000.00
C	*CASH & BANK BALANCE*		
	Cash in Hand	11,213.00	13,213.00
	(Certified by Partner)		
	Bank Balance		
	-ICICI Bank CA-678605500127	7,49,714.79	20,51,644.70
	Closing Balance	**7,60,927.79**	**20,64,857.70**
D	*LOAN & ADVANCES(Considered Good)*	-	-
	(Recoverable in cash or in kind or for value to be received)		
E	*OTHER CURRENT ASSETS*		
	TDS Receivable	6,72,137.00	7,20,487.00
	GST Receivable	16,33,991.00	12,92,582.35
		23,06,128.00	**20,13,069.35**
	TOTAL	**30,67,055.79**	**44,37,927.05**

SCHEDULE - 6 — Amount (Rs.)

SCHEDULE OF CURRENT LIABILITIES AND PROVISIONS

		AS AT 31.03.2024	AS AT 31.03.2023
A	*SUNDRY CREDITORS*		
	Consumer Unity and Trust Society	25,58,069.00	37,26,000.00
	Closing Balance	**25,58,069.00**	**37,26,000.00**
B	*PROVISIONS*		
	Provision for Income Tax	1,38,111.00	1,00,770.00
	Other Payables	2,67,664.80	2,67,664.80
	TDS Payable	4,37,950.00	5,49,950.00
	Closing Balance	**8,43,725.80**	**9,18,384.80**
	TOTAL	**34,01,794.80**	**46,44,384.80**

SCHEDULE - 7

SCHEDULE OF OTHER INCOME

	FY 2023-2024	FY 2022-2023
Interest on FDR	1,96,397.00	1,05,718.00
Interest on Income Tax Refund	21,690.00	61,640.00
Other Receipts	93,559.32	-
TOTAL	**3,11,646.32**	**1,67,358.00**

SCHEDULE - 8

SCHEDULE OF ADMINISTRATION EXPENSES

Amount (Rs.)

	FY 2023-2024	FY 2022-2023
Auditor Remuneration	25,500.00	73,000.00
Digital Media Exp.	2,34,570.00	2,53,500.00
Internet & Website Exp.	30,160.00	29,875.00
Seminar & Workshop	27,989.00	-
Interest	-	8,440.00
Other Exp.	1,70,279.27	-
Travel & Conveyance Exp.	33,357.00	25,015.00
Round Off	0.50	2.26
TOTAL	**5,21,855.77**	**3,89,832.26**

Consumer Unity Advisory LLP CUAL

MAYUR & CO. DELHI Chartered Accountants

M/S CONSUMER UNITY ADVISORY LLP (LLP IN - AAS-6139) **SCHEDULE-5**

SCHEDULE OF FIXED ASSETS AS ON 31.03.2024

Depreciation of asset/block of assets	Rate of Dep.	W.D.V. on 1.4.2023	Addition/Deduction during the Year				Balance after Addition/ Deduction	Depreciation allowable for 2023-2024	W.D.V. on 31.03.2024
			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%	56,135.49	-	-	-	-	56,135.49	22,454.00	33,681.49
TOTAL		**56,135.49**	**-**	**-**	**-**	**-**	**56,135.49**	**22,454.00**	**33,681.49**
LAST YEAR		93,559.15	-	-	-	-	93,559.15	37,423.66	56,135.49

MAYUR & CO. DELHI Chartered Accountants

Consumer Unity Advisory LLP CUAL

M/S CONSUMER UNITY ADVISORY LLP

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FORMING PART OF THE BALANCE SHEET AS AT 31.03.2024

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.
ii) Sales are net of trade discount, if any; and are recognized on dispatch of material to customers.

NOTES FORMING PART OF THE ACCOUNTS :

1) The firm has generally not called for confirmation for debtors, creditors, loans and advance accounts. The partners have, however, scrutinized the accounts and has confirmed that these are current and recoverable/ payable.

2) 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**
	As per our report of even date
	CA. MAYUR GUPTA (M NO.503036)
	UDIN – 24503036BKELUR7082
Sudhir Kumar Partner **Gyan Chand Jain** Partner	**Proprietor**
	For and on behalf of
	MAYUR & CO.
	(Chartered Accountants)
Place : **New Delhi**	Place : **New Delhi**
Date : **03-07-2024**	Date : **03-07-2024**

Consumer Unity Advisory LLP CUAL

MAYUR & CO. DELHI Chartered Accountants