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

## BALANCE SHEET AS AT 31.03.2025

(Amount in Rs.)

| | SCH | AS AT 31.03.2025 | | AS AT 31.03.2024 | |
|---|---|---|---|---|---|
| **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 | 5,52,293.99 | | 3,70,700.99 | |
| Sh. Gyan Chand Jain - Partner Current A/c | 4 | 5,70,560.49 | 11,42,854.48 | 4,04,792.49 | 7,95,493.48 |
| II) *LOAN FUNDS:* | | | | | |
| Unsecured Loans | | - | - | - | - |
| **TOTAL** | | | **11,42,854.48** | | **7,95,493.48** |
| **APPLIACTION OF FUNDS** | | | | | |
| I) *FIXED ASSETS:* | | | | | |
| (a) Gross Block | | 33,681.49 | | 56,135.49 | |
| (b) Less: Depreciation | | 13,473.00 | | 22,454.00 | |
| ( c)Net Block | | | 20,208.49 | | 33,681.49 |
| (d) Capital Work in progress | | | - | | - |
| | | | 20,208.49 | | 33,681.49 |
| II) *INVESTMENTS* | | | | | |
| Fixed Deposit in ICICI Bank | | 10,00,000.00 | | 10,00,000.00 | |
| Recurring Deposit in ICICI Bank | | - | | - | |
| Accrured Interest on Deposit with ICICI Bank | | 1,61,820.00 | 11,61,820.00 | 96,551.00 | 10,96,551.00 |
| III) *CURRENT ASSETS, LOANS AND ADVANCES:* | 5 | | | | |
| (a) Inventories | | - | | - | |
| (b) Sundry Debtors | | 7,54,839.00 | | - | |
| ( c)Cash and Bank Balances | | 5,97,662.79 | | 7,60,927.79 | |
| (d) Loans and advances | | - | | - | |
| (e) Other Current Assets | | 21,80,599.00 | 35,33,100.79 | 23,06,128.00 | 30,67,055.79 |
| *Less:* | | | | | |
| *CURRENT LIABILITIES AND PROVOSIONS:* | 6 | | | | |
| (a) Current Liabilities | | 26,13,540.00 | | 25,58,069.00 | |
| (b) Provisions | | 9,58,734.80 | | 8,43,725.80 | |
| | | | 35,72,274.80 | | 34,01,794.80 |
| *NET CURRENT ASSETS* | | | 11,22,645.99 | | 7,61,811.99 |
| **TOTAL** | | | **11,42,854.48** | | **7,95,493.48** |
| | | | - | | - |

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

**CA. MAYUR GUPTA**
**PROPRIETOR**
**M. No. 503036; UDIN- 25503036BMIWCD5039**
**Place: Delhi**
**Date: 19-05-2025**

**For Consumer Unity Advisory LLP**

**Sudhir Kumar**
**(DIN-09198124)**
**Partner**

**Gyan Chand Jain**
**(DIN-08762200)**
**Partner**

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

## PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2025

(Amount in Rs.)

| PARTICULARS | SCH | AS AT 31.03.2025 | AS AT 31.03.2024 |
|---|---|---|---|
| **INCOME** | | | |
| Research and Consultancy | | 1,55,22,324.00 | 1,15,27,735.19 |
| Other Income | 7 | 91,216.00 | 3,11,646.32 |
| **TOTAL** | | **1,56,13,540.00** | **1,18,39,381.51** |
| **EXPENDITURE** | | | |
| Professional Research and Consultancy Services Exp | | 1,46,60,500.00 | 1,08,52,409.00 |
| Administration Expenses | 8 | 3,19,602.00 | 5,21,855.77 |
| **TOTAL** | | **1,49,80,102.00** | **1,13,74,264.77** |
| **Net Profit Before Depreciation and Partner Remuneration** | **A** | **6,33,438.00** | **4,65,116.74** |
| LESS: | | | |
| Depreciation | | 13,473.00 | 22,454.00 |
| **TOTAL** | **B** | **13,473.00** | **22,454.00** |
| **Net Profit Before Income Tax** | **(A-B)** | **6,19,965.00** | **4,42,662.74** |
| **Less: Provision for Income Tax** | | **1,93,429.00** | **1,38,111.00** |
| **Net Profit trf. To Partner Capital Account** | | **4,26,536.00** | **3,04,551.74** |

**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- 25503036BMIWCD5039**
**Place: Delhi**
**Date: 19-05-2025**

MAYUR & CO. DELHI Chartered Accountants

**For Consumer Unity Advisory LLP**

S.Kumar

**Sudhir Kumar**
**(DIN-09198124)**
**Partner**

**Gyan Chand Jain**
**(DIN-08762200)**
**Partner**

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 31.03.2025

### SCHEDULE - 1

#### PARTNER'S CAPITAL ACCOUNT - SH. SUDHIR KUMAR

| | AS AT 31.03.2025 | AS AT 31.03.2024 |
|---|---|---|
| *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 31.03.2025 | AS AT 31.03.2024 |
|---|---|---|
| *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 31.03.2025 | AS AT 31.03.2024 |
|---|---|---|
| *Opening Balance* | 3,70,700.99 | 2,18,425.12 |
| Add; Partner Salary | - | - |
| Add; Addition | - | - |
| Add; Share of Profit | 2,13,268.00 | 1,52,275.87 |
| | 5,83,968.99 | 3,70,700.99 |
| Less: Drawings & Withdrawals | 31,675.00 | - |
| ***Closing Balance*** | **5,52,293.99** | **3,70,700.99** |

### SCHEDULE - 4

#### PARTNER'S CURRENT ACOUNT - SH. GYAN CHAND JAIN

| | AS AT 31.03.2025 | AS AT 31.03.2024 |
|---|---|---|
| *Opening Balance* | 4,04,792.49 | 2,52,516.62 |
| Add; Partner Salary | - | - |
| Add; Share of Profit | 2,13,268.00 | 1,52,275.87 |
| | 6,18,060.49 | 4,04,792.49 |
| Less: Drawings & Withdrawals | 47,500.00 | - |
| ***Closing Balance*** | **5,70,560.49** | **4,04,792.49** |

MAYUR & CO. DELHI Chartered Accountants

S.Kumar

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 31.03.2025

**SCHEDULE - 5**

**SCHEDULE OF CURRENT ASSETS, LOANS & ADVANCES**

Amount (Rs.)

| | | AS AT 31.03.2025 | AS AT 31.03.2024 |
|---|---|---|---|
| A INVENTORIES | | - | - |
| *B SUNDRY DEBTORS* | | | |
| Facebook India Online Services P Ltd | 5,40,000.00 | | |
| Play Games 24*7 Private Limited | 2,14,839.00 | 7,54,839.00 | - |
| *C CASH & BANK BALANCE* | | | |
| Cash in Hand | | 1,869.00 | 11,213.00 |
| (Certified by Partner) | | | |
| *Bank Balance* | | | |
| -ICICI Bank CA-678605500127 | | 5,95,793.79 | 7,49,714.79 |
| ***Closing Balance*** | | **13,52,501.79** | **7,60,927.79** |
| *D LOAN & ADVANCES(Considered Good)* | | - | - |
| *(Recoverable in cash or in kind or for value to be received)* | | | |
| *E OTHER CURRENT ASSETS* | | | |
| TDS Receivable | | 9,27,096.00 | 6,72,137.00 |
| GST Input Credit | | 12,53,503.00 | 16,33,991.00 |
| | | **21,80,599.00** | **23,06,128.00** |
| **TOTAL** | | **35,33,100.79** | **30,67,055.79** |

**SCHEDULE - 6**

Amount (Rs.)

**SCHEDULE OF CURRENT LIABILITIES AND PROVISIONS**

| | AS AT 31.03.2025 | AS AT 31.03.2024 |
|---|---|---|
| *A SUNDRY CREDITORS* | | |
| Consumer Unity and Trust Society | 26,10,000.00 | 25,58,069.00 |
| Mayur & Company | 3,540.00 | - |
| ***Closing Balance*** | **26,13,540.00** | **25,58,069.00** |
| *B PROVISIONS* | | |
| Provision for Income Tax | 1,93,429.00 | 1,38,111.00 |
| Other Payables | 2,67,664.80 | 2,67,664.80 |
| TDS Payable | 4,97,641.00 | 4,37,950.00 |
| ***Closing Balance*** | **9,58,734.80** | **8,43,725.80** |
| **TOTAL** | **35,72,274.80** | **34,01,794.80** |

**SCHEDULE - 7**

**SCHEDULE OF OTHER INCOME**

| | FY 2024-2025 | FY 2023-2024 |
|---|---|---|
| Interest on FDR | 72,522.00 | 1,96,397.00 |
| Interest on Income Tax Refund | 18,694.00 | 21,690.00 |
| Other Receipts | - | 93,559.32 |
| **TOTAL** | **91,216.00** | **3,11,646.32** |

**SCHEDULE - 8**

**SCHEDULE OF ADMINISTRATION EXPENSES**

Amount (Rs.)

| | FY 2024-2025 | FY 2023-2024 |
|---|---|---|
| Auditor Remuneration | 25,000.00 | 25,500.00 |
| Bank Charges | 400.00 | - |
| Digital Media Exp. | 31,980.00 | 2,34,570.00 |
| Internet & Website Exp. | 30,160.00 | 30,160.00 |
| Seminar & Workshop | 2,07,425.00 | 27,989.00 |
| Other Exp. | - | 1,70,279.27 |
| Travel & Conveyance Exp. | 24,637.00 | 33,357.00 |
| Round Off | - | 0.50 |
| **TOTAL** | **3,19,602.00** | **5,21,855.77** |

MAYUR & CO.

DELHI

Consumer Unity Advisory

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

## SCHEDULE OF FIXED ASSETS AS ON 31.03.2025

| Depreciation of asset/block of assets | Rate of Dep. | W.D.V. on 1.4.2024 | Addition/Deduction during the Year | | | | Balance after Addition/ Deduction | Depreciation allowable for 2024-2025 | W.D.V. on 31.03.2025 |
|---|---|---|---|---|---|---|---|---|---|
| | | | 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% | 33,681.49 | - | - | - | - | 33,681.49 | 13,473.00 | 20,208.49 |
| **TOTAL** | | **33,681.49** | **-** | **-** | **-** | **-** | **33,681.49** | **13,473.00** | **20,208.49** |
| LAST YEAR | | 56,135.49 | - | - | - | - | 56,135.49 | 22,454.00 | 33,681.49 |

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 31.03.2025

### 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 has, 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 – 25503036BMIWCD5039** |
| **Sudhir Kumar** | **Gyan Chand Jain** | **Proprietor** |
| **Partner** | **Partner** | **For and on behalf of** |
| | | **MAYUR & CO.** |
| | | **(Chartered Accountants)** |
| Place : **New Delhi** | | Place : **New Delhi** |
| Date : **19-05-2025** | | Date : **19-05-2025** |

Consumer Unity Advisory LLP CUAL

MAYUR & CO. Chartered Accountants