

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	
<u>SOURCES OF FUNDS</u>						
I) <u>CAPITAL FUND</u>						
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) <u>LOAN FUNDS:</u>						
Unsecured Loans			-	-	-	-

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
Sudhir Kumar
(DIN-09198124)
Partner

Gyan Chand Jain
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.)

<u>PARTICULARS</u>	<u>SCH</u>	<u>AS AT 31.03.2025</u>	<u>AS AT 31.03.2024</u>
<u>INCOME</u>			
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
<u>EXPENDITURE</u>			
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

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CHARTERED ACCOUNTANTS
FRN021448N

CA MAYUR GURTA
PROPRIETOR

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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 31.03.2025

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

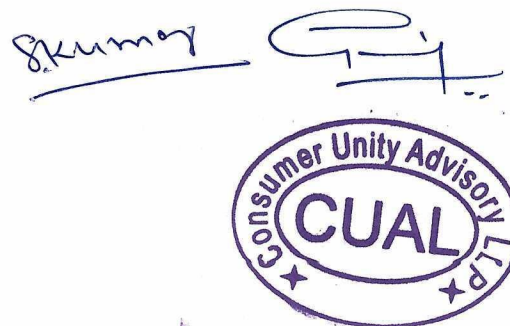
PARTNER'S CURRENT ACCOUNT - SH. SUDHIR KUMAR

	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 ACCOUNT - 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



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

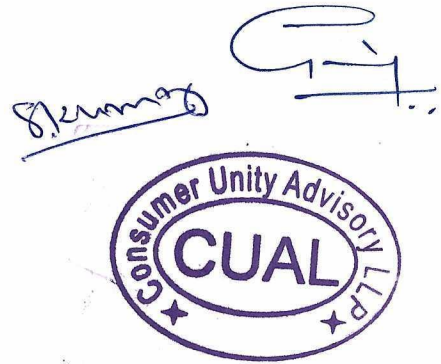
	FY 2024-2025	FY 2023-2024
Auditor Remuneration	25,000.00	25,500.00
Bank Charges	400.00	-
Digital Media Exp.	31,980.00	2,34,570.00
Internet & Website Exp.	30,160.00	30,160.00
Seminar & Workshop	2,07,425.00	27,989.00
Other Exp.	-	1,70,279.27
Travel & Conveyance Exp.	24,637.00	33,357.00
Round Off	-	0.50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



Signature of Partner
Consumer Unity Advisory

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



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 POLICIES

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

Sudhir Kumar
Partner

Gyan Chand Jain
Partner

Place : New Delhi
Date : 19-05-2025



Signature of CA. MAYUR GUPTA
As per our report of even date
CA. MAYUR GUPTA (M NO.503036)
UDIN – 25503036BMIWCD5039
Proprietor
For and on behalf of
MAYUR & CO.
(Chartered Accountants)
Place : New Delhi
Date : 19-05-2025

