

**YOGITREE WELLNESS LLP**  
**VAIDEHI SAKET, FLAT NO 202**  
**DEEPA HOUSING COOP, S NO 132/1, PASHAN LINK ROAD**  
**PUNE-411021**

**Statement of Assets & Liabilities as at 31st March, 2022**

Sr.No	Particulars	Note No	As at 31/03/2022 (Rs.)	As at 31/03/2021 (Rs.)
	<b><u>CONTRIBUTION &amp; LIABILITIES</u></b>			
(1)	Partner's Funds			
a	Contribution & Reserves & Surplus (surplus being the profit/loss made during the year)	1	1,43,344.72	10,24,622.10
(2)	Liabilities			
a	Secured Loans		-	-
b	Unsecured Loans		62,09,739.16	4,43,090.44
c	Short Term Borrowings		-	-
d	Creditors/Trade Payables			
	- Sundry Creditors		2,50,272.40	91,719.00
	- Advance From Customers		50,000.00	-
3	Other Liabilities (to specify)			
	Provisions		60,000.00	30,000.00
i	for Taxation		-	-
ii	Other Provisions (if any)			
	- GST Payable		-	10,919.31
	<b>TOTAL</b>		<b>67,13,356.28</b>	<b>16,00,350.85</b>
<b>II.</b>	<b><u>ASSETS</u></b>			
a	Gross Fixed Assets	2	4,08,528.09	4,67,827.09
	Less: Sold during the year		-	-
	Less: Depreciation		51,124.00	59,299.00
	Net Fixed Assets		3,57,404.09	4,08,528.09
b	Investments			
c	Loans and Advances			
d	Inventories		4,43,073.54	1,09,157.83
e	Debtors/Trade Receivables		48,33,395.06	8,48,121.00
f	Cash & Cash Equivalents	3	3,78,069.77	1,25,193.93
g	Other Assets (to specify)			
	- Advance to Creditors		2,56,675.00	-
	- GST Credit		3,35,388.82	-
	- TDS Receivable		1,09,350.00	1,09,350.00
	<b>TOTAL</b>		<b>67,13,356.28</b>	<b>16,00,350.85</b>
	Significant Notes to Accounts	7		

**Note : Schedule O1 To O3 & O7 Are An Integral Part Of Balance Sheet  
In Terms Of Our Report Of The Even Date Attached**

**As per our report of even date  
For Prashant Ghavate & Associates  
Chartered Accountants**

**CA Prashant Ghavate  
Proprietor**

**M.No. 144865  
F.R.N 137807 W**

**Place : Pune  
Date: 26/09/2022**

**For Yogitree Wellness LLP**

**Pallavi Menon  
Designated  
Partner**

**DIN: 8048124**

**Raviraj Poojary  
Designated  
Partner**

**DIN: 3424360**

**YOGITREE WELLNESS LLP**  
**VAIDEHI SAKET, FLAT NO 202**  
**DEEPA HOUSING COOP, S NO 132/1, PASHAN LINK ROAD**  
**PUNE-411021**

**Statement of Income & Expenditure for the period**  
**from 1st April, 2020 to 31st March, 2022**

Particulars	Note No	As at 31/03/2022 (Rs.)	As at 31/03/2021 (Rs.)
<b><u>INCOME</u></b>			
Gross Turnover		2,61,18,991.74	1,53,76,044.76
Other Income		-	150.00
Increase/(Decrease) in Stocks [including for raw materials, WIP & finished goods]		3,33,915.71	(1,61,662.31)
<b>TOTAL</b>		<b>2,64,52,907.45</b>	<b>1,52,14,532.45</b>
<b><u>EXPENSES</u></b>			
Purchase Made for Re-sale		2,65,98,164.32	1,40,74,639.57
Administrative Expenses	4	4,43,876.67	6,26,301.44
Payment to Auditors		30,000.00	30,000.00
Selling Expenses	5	7,500.00	24,151.00
Depreciation	2	51,124.00	59,299.00
Other Expenses (to specify)	6	4,472.84	1,370.00
Profit Before Taxes		(6,82,230.38)	3,98,771.44
Provision for Taxes		-	-
Profit After Taxes		(6,82,230.38)	3,98,771.44
<b>Profit Transferred to Partner's account</b>		<b>(6,82,230.38)</b>	<b>3,98,771.44</b>
Significant Notes to Accounts	7		

**Note : Schedule 04 To 07 Are An Integral Part Of The Profit & Loss**  
**Account In Terms Of Our Report Of The Even Date Attached.**

As per our report of even date  
For Prashant Ghavate & Associates  
Chartered Accountants

CA Prashant Ghavate  
Proprietor  
M.No. 144865  
F.R.N 137807 W

For Yogitree Wellness LLP

  		
Pallavi Menon	Pallavi Menon	Raviraj Poojary
Designated	Designated	Designated
Partner	Partner	Partner
DIN: 8048124	DIN: 8048124	DIN: 3424360

Place : Pune  
Date : 26/09/2022

**YOGITREE WELLNESS LLP**

**Note No 1: Partners Fund A/c**

Sr No	Name of Partners	31-03-22	31-03-21
<b>1</b>	<b>Pallavi Menon</b>		
	Fixed Capital	50,000	50,000.00
	Opening Balance	8,87,718	6,88,332.06
	Add: Additions during the year	47,643	-
	Partners Remunration		-
<b>2</b>	Share of Profit of the year	(3,41,115)	1,99,385.72
	Less: Drawings during the year	1,23,345	
		5,20,901	9,37,717.78
<b>2</b>	<b>Raviraj Poojary</b>		
	Fixed Capital introduced	50,000	50,000.00
	Opening Balance	36,904	-1,62,480.40
	Add: Additions during the year		-
	Share of Profit of the year	(3,41,115)	1,99,385.72
	Less: Drawings during the year	1,23,345	-
		(3,77,556)	86,904.32
<b>TOTAL</b>		<b>1,43,345</b>	<b>10,24,622.10</b>

**Note No 3: Cash & Cash Equivalent**

Sr No	Particulars	31-03-22	31-03-21
1	Cash In Hand	44,913	50,533
2	HDFC Bank-50200029506740	3,33,156	74,661
<b>TOTAL</b>		<b>3,78,070</b>	<b>1,25,194</b>

## NOTE 2 : FIXED ASSETS &amp; DEPRECIATION AS PER INCOME TAX

SR. NO.	PARTICULARS	OPENING BALANCE 01.04.2021	ADDITION BEFORE 30.09.2021	ADDITION AFTER 30.09.2021	DELETIONS DURING THE YEAR	TOTAL	RATE OF DEP.
1	Computer	11,413	-	-	-	11,413	40%
2	Office Furniture	1,34,038	-	-	-	1,34,038	10%
3	Software	10,768	-	-	-	10,768	25%
4	Inverter	15,630	-	-	-	15,630	10%
5	LED	13,526	-	-	-	13,526	10%
6	Mobile Phone	1,14,289	-	-	-	1,14,289	10%
7	Printer	4,239	-	-	-	4,239	10%
8	Blender	25,302	-	-	-	25,302	15%
9	Insulated Box	67,041	-	-	-	67,041	15%
10	Juicer	3,787	-	-	-	3,787	15%
11	Washing Machine	8,495	-	-	-	8,495	15%
	<b>TOTAL</b>	<b>4,08,528.09</b>	-	-	-	<b>4,08,528.09</b>	

**YOGITREE WELLNESS LLP****Note No 4 : Administrative Expenses**

<b>Sr No</b>	<b>Particulars</b>	<b>31-03-22</b>	<b>31-03-21</b>
1	Salary	-	3,57,330.00
2	Telephone & Courier Charges	45,995.00	9,615.34
3	Office Expenses	23,627.00	31,792.30
4	Incentives	1,64,408.00	-
5	Transport Charges	1,84,643.80	43,455.00
6	Travelling Expenses	200.00	10,097.00
7	Commission Charges	25,000.00	-
8	Professional Charges	-	19,000.00
9	Rent	-	1,52,000.00
10	Misc Expenses	2.87	3,011.80
	<b>Total</b>	<b>4,43,876.67</b>	<b>6,26,301.44</b>

**Note No 5 : Selling Expenses**

<b>Sr No</b>	<b>Particulars</b>	<b>31-03-22</b>	<b>31-03-21</b>
1	Business Promotion Expenses	7,500.00	24,151.00
	<b>Total</b>	<b>7,500.00</b>	<b>24,151.00</b>

**Note No 6 : Other Expenses**

<b>Sr No</b>	<b>Particulars</b>	<b>31-03-22</b>	<b>31-03-21</b>
1	Late Fees on GST	1,450.00	1,370.00
2	Discount	2,934.14	-
3	Bank Charges	88.70	-
	<b>Total</b>	<b>4,472.84</b>	<b>1,370.00</b>

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SHEDULES FORMING PART OF ACCOUNTS AS ON 31 ST March 2022

Schedule 7: ' Notes to Accounts

**SIGNIFICANT ACCOUNTING POLICIES**

- A **BASIS OF ACCOUNTING :**
- i) The financial statements have been prepared to comply in all material respects with the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India and the relevant provisions of other applicable laws. The financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies have been consistently applied by the firm.
- ii) The firm generally follows Mercantile system of accounting and recognizes income and expenditure on accrued basis except those with significant uncertainties.
- B **FIXED ASSETS :**
- Fixed assets are stated at cost less depreciation. Cost includes capital cost, freight, installation cost, duties and taxes, finance charges and other incidental expenses incurred during the construction/installation stage attributable to bringing the asset to working condition.
- C **DEPRECIATION:**
- Depreciation is provided on written down value method at the rates mentioned below which are the same as provided by the Income tax Act 1961.
- D **REVENUE RECOGNITION :**
- Revenue is recognized to the extent that it is probable that the economic benefits will flow to the firm and the revenue can be reliably measured.
- E **PROVISIONS :**
- A provision is recognised when an enterprise has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.
- F Few Expenses like Office & Administrative ,marketing expenses etc. are partially supported and vouchered on the basis of home vouchers only.
- G Debit and credit balances are subject to confirmation and / or reconciliation if any.

As per our report of even date  
For PRASHANT GHAVATE & ASSOCIATES  
Chartered Accountants

PRASHANT GHAVATE  
Proprietor  
M. No. 144865  
FRN :137807W

Yogitree Wellness LLP

  
Pallavi Menon  
Designated  
Partner  
DIN: 8048124



  
Raviraj Poojary  
Designated  
Partner  
DIN: 3424360

**YOGITREE WELLNESS LLP**  
**VAIDEHI SAKET, FLAT NO 202**  
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**PUNE-411021**

**Statement of Assets & Liabilities as at 31st March, 2023**

Sr.No	Particulars	Note No	As at 31/03/2023 (Rs.)	As at 31/03/2022 (Rs.)
	<b><u>CONTRIBUTION &amp; LIABILITIES</u></b>			
(1)	Partner's Funds			
a	Contribution & Reserves & Surplus (surplus being the profit/loss made during the year)	1	-29,398	1,43,345
(2)	Liabilities			
a	Secured Loans		-	-
b	Unsecured Loans		62,16,739	62,09,739
c	Short Term Borrowings		-	-
d	Creditors/Trade Payables			
	- Sundry Creditors		2,12,422	2,50,272
	- Advance From Customers		50,000	50,000
3	Other Liabilities (to specify)			
	Provisions		60,000	60,000
i	for Taxation		-	-
ii	Other Provisions (if any)			
	-TDS Payable		2,256	-
	<b>TOTAL</b>		<b>65,12,019</b>	<b>67,13,356</b>
II.	<b><u>ASSETS</u></b>			
a	Gross Fixed Assets	2	3,57,404	4,08,528
	Less: Sold during the year		-	-
	Less: Depreciation		43,453	51,124
	Net Fixed Assets		3,13,951	3,57,404
b	Investments			
c	Loans and Advances		2,57,300	
d	Inventories		4,43,074	4,43,074
e	Debtors/Trade Receivables		49,12,141	48,33,395
f	Cash & Cash Equivalents	3	1,30,860	3,78,070
g	Other Assets (to specify)			
	- Advance to Creditors		1,34,599	2,56,675
	- GST Credit		3,20,094	3,35,389
	- TDS Receivable		-	1,09,350
	<b>TOTAL</b>		<b>65,12,019</b>	<b>67,13,356</b>
	Significant Notes to Accounts	7		

**Note : Schedule O1 To O3 & O7 Are An Integral Part Of Balance Sheet  
In Terms Of Our Report Of The Even Date Attached**

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**For Yogitree Wellness LLP**

**Pallavi Menon  
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Partner**

**DIN: 8048124**


**Raviraj Poojary  
Designated  
Partner**

**DIN:3424360**

**Place : Pune  
Date: 30.09.2023**

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**VAIDEHI SAKET, FLAT NO 202**  
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**PUNE-411021**

**Statement of Income & Expenditure for the period**  
**from 1st April, 2022 to 31st March, 2023**

Particulars	Note No	As at 31/03/2023 (Rs.)	As at 31/03/2022 (Rs.)
<b><u>INCOME</u></b>			
Gross Turnover		43,74,988	2,61,16,058
Other Income		-	-
Increase/(Decrease) in Stocks [including for raw materials, WIP & finished goods]			3,33,916
<b>TOTAL</b>		<b>43,74,988</b>	<b>2,64,49,973</b>
<b><u>EXPENSES</u></b>			
Purchases		38,35,301	2,65,98,164
Administrative Expenses	4	2,84,488	4,43,877
Payment to Auditors		15,000	30,000
Selling Expenses	5	2,57,099	7,500
Depreciation	2	43,453	51,124
Other Expenses (to specify)	6	3,039	1,539
Profit Before Taxes		-63,393	-6,82,230
Provision for Taxes		-	-
Profit After Taxes		-63,393	-6,82,230
<b>Profit Transferred to Partner's account</b>		<b>-63,393</b>	<b>-6,82,230</b>
Significant Notes to Accounts	7		
<p><b>Note : Schedule 04 To 07 Are An Integral Part Of The Profit &amp; Loss Account In Terms Of Our Report Of The Even Date Attached.</b></p> <p>As per our report of even date  For Prashant Ghavate &amp; Associates  Chartered Accountants</p> <p>CA Prashant Ghavate  Proprietor  M.No. 144865  F.R.N 137807 W</p> <p>Place : Pune  Date : 30.09.2023</p> <p style="text-align: center;"></p> <p style="text-align: right;">For Yogitree Wellness LLP</p> <p style="text-align: right;">Pallavi Menon  Designated  Partner  DIN: 8048124</p> <p style="text-align: right;">Raviraj Poojary  Designated  Partner  DIN:3424360</p>			



**YOGITREE WELLNESS LLP**  
VAIDEHI SAKET, FLAT NO 202  
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SHEDULES FORMING PART OF ACCOUNTS AS ON 31 ST March 2023

Schedule 7: ' Notes to Accounts

**SIGNIFICANT ACCOUNTING POLICIES**

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