

**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, 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**

**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  
Designated  
Partner**

**DIN: 8048124**


**Raviraj Poojary  
Designated  
Partner**

**DIN:3424360**

**Place : Pune  
Date: 30.09.2023**

**YOGITREE WELLNESS LLP**  
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**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>Pallavi Menon  Designated Partner  DIN: 8048124</p> <p>Raviraj Poojary  Designated Partner  DIN:3424360</p>			

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SHEDULES FORMING PART OF ACCOUNTS AS ON 31 ST March 2023

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

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