

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, 2024

Sr.No	Particulars	Note No	As at 31/03/2024 (Rs.)	As at 31/03/2023 (Rs.)
	<u>CONTRIBUTION & LIABILITIES</u>			
(1)	Partner's Funds			
a	Contribution & Reserves & Surplus (surplus being the profit/loss made during the year)	1	-69,924.91	-29,398.00
(2)	Liabilities			
a	Secured Loans		-	-
b	Unsecured Loans		3,816,739.16	6,216,739.16
c	Short Term Borrowings		-	-
d	Creditors/Trade Payables			
	- Sundry Creditors		171,780.00	212,421.73
	- Advance From Customers		-	50,000.00
3	Other Liabilities (to specify)			
	Provisions		60,000.00	60,000.00
i	for Taxation		-	-
ii	Other Provisions (if any)		10,196.50	2,256.00
	TOTAL		3,988,790.75	6,512,018.89
II.	<u>ASSETS</u>			
a	Gross Fixed Assets	2	313,951.09	357,404.00
	Less: Sold during the year		-	-
	Less: Depreciation		37,316.07	43,453.00
	Net Fixed Assets		276,635.02	313,951.09
b	Investments			
c	Loans and Advances		257,300.00	257,300.00
d	Inventories		443,073.54	443,074.00
e	Debtors/Trade Receivables		2,163,939.08	4,912,141.00
f	Cash & Cash Equivalents	3	382,953.88	130,860.00
g	Other Assets (to specify)			
	- Advance to Creditors		134,599.00	134,599.00
	- GST Credit		330,290.51	320,094.00
	- TDS Receivable		-	-
	TOTAL		3,988,791.03	6,512,019.09
	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

For Yogitree Wellness LLP


Pallavi Menon
Designated
Partner




Raviraj Poojary
Designated
Partner

DIN: 8048124
Date:- 28/07/2024

DIN:3424360
Date:- 28/07/2024

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Statement of Income & Expenditure for the period
from 1st April, 2022 to 31st March, 2024

Particulars	Note No	As at 31/03/2024 (Rs.)	As at 31/03/2023 (Rs.)
<u>INCOME</u>			
Gross Turnover		-	4,374,988
Other Income		-	-
[including for raw materials, WIP & finished goods]			
TOTAL		-	4,374,988
<u>EXPENSES</u>			
Purchases		-	3,835,301
Administrative Expenses	4	-	284,488
Payment to Auditors		-	15,000
Selling Expenses	5	-	257,099
Depreciation	2	37,316	43,453
Other Expenses (to specify)	6	-	3,039
Profit Before Taxes		-37,316	-63,393
Provision for Taxes		-	-
Profit After Taxes		-37,316	-63,393
Profit Transferred to Partner's account		-37,316	-63,393
Significant Notes to Accounts	7		
<p>Note : Schedule 04 To 07 Are An Integral Part Of The Profit & Loss Account In Terms Of Our Report Of The Even Date Attached.</p> <p style="text-align: center;">For Yogitree Wellness LLP</p> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">  Pallavi Menon Designated Partner DIN: 8048124 Date:- 28/07/2024 </div> <div style="text-align: center;">  Raviraj Popjary Designated Partner DIN:3424360 Date:- 28/07/2024 </div> </div>			

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Note No 1: Partners Fund A/c

Sr No	Name of Partners	3/31/2024	3/31/2023
1	Pallavi Menon		
	Fixed Capital	50,000.00	50,000.00
	Opening Balance	384,530.72	470,901.00
	Add: Additions during the year	-	
	Partners Remunration		
	Share of Profit of the year	-18,658.04	-31,696.28
	Less: Drawings during the year	3,210.56	54,674.00
		412,662.13	434,530.72
2	Raviraj Poojary		
	Fixed Capital introduced	50,000.00	50,000.00
	Opening Balance	-513,929.00	-427,557.00
	Add: Additions during the year	-	
	Share of Profit of the year	-18,658.04	-31,696.00
	Less: Drawings during the year	-	54,675.00
		-482,587.04	-463,929.00
	TOTAL	-69,924.91	-29,398.28

Note No 3: Cash & Cash Equivalent

Sr No	Particulars	3/31/2024	3/31/2023
1	Cash In Hand	44,563.00	44,563.00
2	HDFC Bank-50200029506740	338,390.88	86,297.12
	TOTAL	382,953.88	130,860.12

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NOTE 2 : FIXED ASSETS & DEPRECIATION AS PER INCOME TAX

Amt in `									
Sr. No.	Particulars	Opening Balance 01.04.2023	Addition Before 04.10.23	Addition After 04.10.23	Deletions During the Year	Total	Rate of Dep.	Depreciation Amount	Closing W.D.V. 31.03.2024
1	Computer	4109.12	-	-	-	4,109	40%	1,644.0	2,465
2	Office Furniture	108570.67	-	-	-	108,571	10%	10,857.0	97,714
3	Software	6057.42	-	-	-	6,057	25%	1,514.0	4,543
4	Inverter	12660.00	-	-	-	12,660	10%	1,266.0	11,394
5	LED	10956.12	-	-	-	10,956	10%	1,096.1	9,860
6	Mobile Phone	92573.72	-	-	-	92,574	10%	9,257.0	83,317
7	Printer	3433.62	-	-	-	3,434	10%	343.0	3,091
8	Blender	18281.00	-	-	-	18,281	15%	2,742.0	15,539
9	Insulated Box	48437.46	-	-	-	48,437	15%	7,266.0	41,171
10	Juicer	2736.10	-	-	-	2,736	15%	410.0	2,326
11	Washing Machine	6135.86	-	-	-	6,136	15%	921.0	5,215
	TOTAL	313,951.09	-	-	-	313,951.09		37,316.07	276,635.02

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Note No 4 : Administrative Expenses

Sr No	Particulars	3/31/2024	3/31/2023
1	Salary	-	
2	Telephone & Courier Charges	-	
3	Office Expenses	-	10,159.56
4	Salary	-	
5	Transport Charges	-	29,167.80
6	Travelling Expenses	-	
7	Commission Charges	-	
8	GST Expenses	-	19,601.43
9	Repairs	-	225,559.32
10	Misc Expenses	-	
	Total	-	284,488.11

Note No 5 : Selling Expenses

Sr No	Particulars	3/31/2024	3/31/2023
1	Business Promotion Expenses	-	257,099.00
	Total	-	257,099.00

Note No 6 : Other Expenses

Sr No	Particulars	3/31/2024	3/31/2023
1	Late Fees on GST	-	3,006.00
2	Bank Charges	-	33.28
	Total	-	3,039.28

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SCHEDULES FORMING PART OF ACCOUNTS AS ON 31 ST March 2024

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.

Yogitree Wellness LLP


Pallavi Menon
Designated
Partner
DIN: 8048124


Raviraj Peojary
Designated
Partner
DIN:3424360

LLP Master Data	
LLPIN	AAL-4252
LLP Name	YOGITREE WELLNESS LLP
Number of Partners	0
Number of Designated Partners	2
ROC Code	RoC-Pune
Date of Incorporation	15/12/2017
Registered Address	/aidehi Saket, Flat No. 202, Deepa Housing society S No 132/1, Pashan Link Road Pune Pune MH 411021 IN
Email Id	raviraj@wagonslearning.com
Previous firm/ company details, if applicable	
Total Obligation of Contribution	100000
Main division of business activity to be carried out	15
Description of main division	Manufacture of food products and beverages
Date of last financial year end date for which	31/03/2020
Date of last financial year end date for which	31/03/2021
LLP Status	Active

Charges				
Assets under charge	Charge Amount	Date of Creation	Date of Modification	Status
No Charges Exists for Company/LLP				

Directors/Signatory Details			
DIN/PAN	Name	Begin date	End date
8048124	PALLAVI PUTHILLATH MENON	26/02/2018	-
3424360	RAVIRAJ KOGGU POOJARY	23/09/2019	-