# INDEPENDENT AUDITORS' REPORT

To

The Designated Partner

TNA Solutions LLP

## Report on the audit of the financial statements

### Opinion

We have audited the accompanying financial statements of TNA Solutions LLP, which comprise the balance sheet as at March 31,2023, and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the applicable laws and regulations to a Limited Liability Partnership in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Firm as at March 31, 2023, and its profit for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Firm in accordance with the code of ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Emphasis of Matter

As more specifically explained in Notes to the financial statements, the Firm has made a detailed assessment of its liquidity position for the next year and the recoverability and carrying value of its assets comprising property, plant and equipment, investments, inventory and trade receivables. Based on current indicators of future economic conditions, the Firm expects to recover the carrying amount of these assets. The Firm continues to evaluate them as highly probable considering the orders in hand. The situation is changing rapidly giving rise to inherent uncertainty around the extent and timing of the potential future impact of the COVID-19 pandemic which may be different from that estimated as at the date of approval of the financial results. The Firm will continue to closely monitor any material changes arising of future economic conditions and impact on its business.

Our opinion is not modified in respect of this matter.

Bansal Modi & Associates
FRN - 022214C
Chartered Accountants

**Management's responsibility for the financial statements**

The Firm's partners are responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Firm in accordance with the accounting principles generally accepted in India, including the accounting standards specified by ICAI. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Firm and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management (representing the Firm's partners) is responsible for assessing the Firm's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Firm or to cease operations, or has no realistic alternative but to do so.

The designated partners are also responsible for overseeing the Firm's financial reporting process.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Firm's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are

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Chartered Accountants

inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Firm to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

**For Bansal Modi & Associates**
Chartered Accountants
Firm Registration No.022214C

Bansal Modi & Associates
FRN 022214C
Chartered Accountants

**(Aman Modi)**
Partner
Membership No. 186255
**UDIN : 23186255BGWWNM8422**

Place: Zirapur
Date: September 29, 2023

**TNA SOLUTIONS LLP**

**BALANCE SHEET AS AT 31st Mar, 2023**

**LLPIN : AAY-6498**

*(Figures in Rupees)*

| Particulars | Note No. | As on 31st Mar, 2023 | As on 31st Mar, 2022 |
|---|---|---|---|
| **I. CAPITAL AND LIABILITIES** | | | |
| **(1) Partner's Funds** | | | |
| (a) Partner's Capital | 2.01 | 1,00,00,000 | 37,00,000 |
| (b) Reserves and Surplus | 2.02 | 38,60,634 | 4,35,849 |
| | | 1,38,60,634 | 41,35,849 |
| **(2) Non-Current Liabilities** | | | |
| (a) Secured Loan | 2.03 | 6,64,751 | - |
| (b) Unecured Loan | 2.04 | 10,00,000 | - |
| **(3) Current Liabilities** | | | |
| (a) Short-Term Borrowings | 2.05 | 1,85,83,350 | 49,34,265 |
| (b) Trade Payables | 2.07 | 1,43,67,348 | 12,42,312 |
| (c) Other Current Liabilities | 2.08 | 32,391 | 1,93,826 |
| (d) Short-Term Provisions | 2.09 | 16,71,101 | 6,17,024 |
| | | 3,46,54,190 | 69,87,427 |
| **Total** | | **5,01,79,575** | **1,11,23,276** |
| **II.ASSETS** | | | |
| **(1) Non-Current Assets** | | | |
| (a) Fixed Assets | 2.06 | 38,32,841 | 4,81,413 |
| (b) Non-Current Investments | | - | - |
| (d) Long Term Loans and Advances | | - | - |
| (e) Other non-current assets | | - | - |
| | | 38,32,841 | 4,81,413 |
| **(2) Current assets** | | | |
| (a) Current Investments | | - | - |
| (b) Inventories | | 2,74,47,950 | 44,93,788 |
| (c) Trade Receivables | 2.10 | 84,70,411 | 36,93,713 |
| (d) Cash and Cash Equivalents | 2.11 | 22,37,704 | 21,52,058 |
| (e) Short-Term Loans and Advances | 2.12 | 63,94,982 | 1,37,438 |
| (f) Other Current assets | 2.13 | 17,95,687 | 1,64,866 |
| | | 4,63,46,734 | 1,06,41,863 |
| **Total** | | **5,01,79,575** | **1,11,23,276** |

**Significant Accounting Policies : Note 1.0**

Refer accompanying notes. These notes are integral part of the financial statements

**For and on behalf of TNA SOLUTIONS LLP**

TNA SOLUTIONS LLP PARTNER

TNA SOLUTIONS LLP PARTNER

**AMBUJ JAIN**
**PARTNER**
**(DIN : 09324028)**

**TANU JAIN**
**PARTNER**
**(DIN : 09324029)**

**FOR BANSAL MODI & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
**FRN:-022214C**

Bansal Modi & Associates Chartered Accountants FRN - 022214C

**CA AMAN MODI**
**(PARTNER)**
**M. NO.: 186255**

**UDIN : 23186255BGWWMZ7219**

Place : Indore

Date : 29th September 2023

# TNA SOLUTIONS LLP

## STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2023

**LLPIN : AAY-6498**

*(Figures in Rupees)*

| Particulars | Note No. | Period Ended 31st Mar, 2023 | Period Ended 31st Mar, 2022 |
|---|---|---|---|
| **Income** | | | |
| Revenue from Operations | 3.01 | 17,47,66,236 | 3,83,94,717 |
| Other Income | | 3,12,042 | - |
| | | 17,50,78,278 | 3,83,94,717 |
| **Expenses** | | | |
| Opening Stock | | 44,93,788 | - |
| Purchase Of Stock in Trade | | 17,29,07,922 | 3,67,70,841 |
| Closing Stock | | (2,74,47,950) | (44,93,788) |
| Direct Expenses | 3.02 | 54,41,900 | 19,85,069 |
| Employee benefits expenses | 3.03 | 83,91,533 | 23,36,970 |
| Finance Charges | | 25,45,494 | 39,342 |
| Other Indirect Expenses | 3.04 | 32,10,093 | 10,97,444 |
| Depreciation and amortization expenses | 2.06 | 5,57,611 | 25,337 |
| | | 17,01,00,391 | 3,77,61,215 |
| **Profit / (Loss) before exceptional and extraordinary items and tax** | | 49,77,887 | 6,33,502 |
| Exceptional Items | | - | - |
| Extraordinary Items | | - | - |
| | | 49,77,887 | 6,33,502 |
| **Profit / (Loss) before tax** | | 49,77,887 | 6,33,502 |
| **Less : Tax Expenses** | | | |
| Current Tax | | 15,53,101 | 1,97,653 |
| **Profit / (Loss) for the Period from Continuing Operations** | | **34,24,786** | **4,35,849** |

The accompanying notes are an integral part of the financial statements.

**For and on behalf of TNA SOLUTIONS LLP**

TNA SOLUTIONS LLP PARTNER

TNA SOLUTIONS LLP PARTNER

**AMBUJ JAIN**
**PARTNER**
**(DIN : 09324028)**

**TANU JAIN**
**PARTNER**
**(DIN : 09324029)**

**FOR BANSAL MODI & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
**FRN:-022214C**

**CA AMAN MODI**
**(PARTNER)**
**M. NO.: 186255**

Place : Indore
Date : 29th September 2023

**UDIN : 23186255BGWWMZ7219**

**TNA SOLUTIONS LLP**
**NOTES TO THE FINANCIAL STATEMENTS**

## 1.0 SIGNIFICANT ACCOUNTING POLICIES

### 1.01 System of Accounting:

These financial statements have been prepared in accordance with the generally accepted accounting principles in India under mercantile System of Accounting. These financial statements have been prepared to comply in all material aspects with the Rule 24 of the Limited Liability Partnership Rules, 2009

All assets and liabilities have been classified as current or non-current as per the firm's normal operating cycle. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the firm has ascertained its operating cycle as 12 months for the purpose of current – non current classification of assets and liabilities.

### 1.02 Use of Estimates:

The Preparation of the financial statements in conformity with Indian GAAP requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of financial statements and reported amounts of revenue and expenses during the reported period. Such estimates are on a reasonable and prudent basis taking into account all available information; actual results could differ from estimates. Differences are recognized in the year in which the results are ascertained. Differences on account of revision of estimates, actual outcome and existing estimates are recognized prospectively once such results are known.

### 1.03 Fixed Assets:

The fixed assets are stated at cost less accumulated depreciation and impairment, if any. Cost comprises of all expenses incurred in bringing the assets to its present location including installation and commissioning expenses.

### 1.04 Depreciation / Amortisation:

Depreciation on tangible fixed assets is provided in accordance with the provision of Section 32 of the Income Tax Act, 1961. Depreciation on assets purchased / sold during the year is calculated as per the methodology stated under Income Tax Act, 1961. After impairment, depreciation is provided on the revised carrying amounts of assets over its remaining useful life. Since there is no intangible fixed assets in the firm , there is no amortization for the period recognised.

### 1.05 Inventory:

Inventory are valued at cost price as certified by the firm. Cost excludes any transportation or overheads incurred on movement.

### 1.06 Cash And Cash Equivalents

Cash and cash equivalents comprise cash at bank, cash in hand, demand deposits with banks and other short-term investments with an original maturity of three months or less.

### 1.07 Revenue recognition:

Income from Operations is recognized on accrual basis on agreements / arrangements with the concerned parties and when it is certain that the ultimate collection will be made. The firm derives its revenue primarily from manufacturing & sales of Home Textile Products within the country & exporting to others countries also. The firm operates business both in B2B & B2C models. The firm acquired various new customer in the last financial year expanding the client base aggressively by introducing new products from its manufacturing unit.

### 1.08 Taxes on Income:

Provision for Current Tax is made on the basis of the taxable profit computed for the current accounting period (Reporting Period) in accordance with the Income Tax Act, 1961.

### 1.09 Dues to Small Scale Industries:

Based on the information available with the firm, there are no suppliers registered as micro, small and medium enterprises under the "The Micro Small and Medium Development Act, 2006" as at 31st March 2023 and hence disclosure, if any relating to amount unpaid at year end together with interest paid/payable as required under the said Act has not been given.

TNA SOLUTIONS LLP

Bansal Modi & Associates Chartered Accountants FRN - 022214C

**TNA SOLUTIONS LLP**
**NOTES TO THE FINANCIAL STATEMENTS**

**1.10 Foreign Currencies Transaction :**

Foreign Currency Transactions are recorded based on the exchange rate prevailing on the date of receipt of foreign currency and therfore no gain and loss arises.

**1.11 Provisions, Contingent Liabilities and Contingent Assets:**

(i) A Provision is recognised when the firm has a present obligation as a result of the past event and it is probable that an outflow of resources would be required to settle the obligation and in respect of which reliable estimate can be made. Provisions are reviewed at each balance sheet date and adjusted to effect the current best estimation.

(ii) Contingent Assets and liabilities are neither recognised nor disclosed.

**1.12 Other Notes**

(i) All Debit and Credit Balances as appearing in the Balance Sheet are subject to confirmation from the respective parties.

(ii) Opening and Closing Stock is taken to be correct, as verified, valued and certified by the firm.

(iii) The Audit has been completed with the help of available vouchers, cash memos, invoices, supporting etc. and other information contained in the cashbook, ledger, journal and information and explanation given by the party.

(iv) In the opinion of the partners, the current assets have a value on realisation in the ordinary course of business at least equal to the value at which they are stated in Balance Sheet.

(v) The concern has provided for all possible liabilities and expenses, which can be determined to certainty of accuracy. The concept of going concern, materiality, and consistency also followed by the assessee in maintenance of Account.

(vi) Books are maintained on computer system.

For and on behalf of TNA SOLUTIONS LLP

TNA SOLUTIONS LLP
PARTNER

AMBUJ JAIN
PARTNER
(DIN : 09324028)

TNA SOLUTIONS LLP
PARTNER

TANU JAIN
PARTNER
(DIN : 09324029)

Place : Indore
Date : 29th September 2023

FOR BANSAL MODI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN:-022214C

CA AMAN MODI
(PARTNER)
M. NO.: 186255

UDIN : 23186255BGWWMZ7219

## TNA SOLUTIONS LLP

SCHEDULE ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENT AS ON 31 MARCH 2023

**Note 2.06 : Fixed Assets And Depreciation**

| S.No. | Type of Asset | Rate | As on 01.04.2022 | Additions | | Deduction | Total | Depreciation | As on 31.03.2023 |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Upto Sept-22 | After Sept-22 | | | | |
| 1 | Furniture | 10% | 4,81,412 | 37,363 | 4,21,580 | - | 9,40,355 | 72,957 | 8,67,399 |
| 2 | Computer | 40% | - | 30,500 | 16,700 | - | 47,200 | 15,540 | 31,660 |
| 3 | Machinery | 15% | - | - | 4,68,415 | - | 4,68,415 | 35,131 | 4,33,284 |
| 4 | Electrical Fitting | 15% | - | - | 82,517 | - | 82,517 | 6,189 | 76,328 |
| 5 | Car | 15% | - | 27,42,400 | - | - | 27,42,400 | 4,11,360 | 23,31,040 |
| 6 | Mobile Phone | 15% | - | 1,09,566 | - | - | 1,09,566 | 16,435 | 93,131 |
| | Total | | 4,81,412 | 29,19,829 | 9,89,212 | - | 43,90,452 | 5,57,611 | 38,32,841 |

TNA SOLUTIONS LLP

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## TNA SOLUTIONS LLP
### NOTES TO THE BALANCE SHEET

**2.01 Partners Capital**

**A Fixed Capital as Contributed**

*(Figures in Rupees)*

| Particulars | As on 31st March, 2023 | As on 31st March, 2022 |
|---|---|---|
| **Paid up Capital** | | |
| Total Obligation of Contribution<br>Partners Share Application Money | 1,00,00,000 | 37,00,000 |
| **Total Infused Capital** | **1,00,00,000** | **37,00,000** |

**B Details of Partners Share in the LLP**

| Name of Shareholders | As on 31st March, 2023 | As on 31st March, 2022 |
|---|---|---|
| | **% of holding** | **% of holding** |
| (i) Ambuj Jain | 99.50% | 98.65% |
| (ii) Tanu Jain | 0.50% | 1.35% |
| **Total** | 100% | 100% |

**2.02 Reserve & Surplus**

*(Figures in Rupees)*

| Particulars | As on 31st March, 2023 | As on 31st March, 2022 |
|---|---|---|
| **Surplus in Statement of Profit & Loss** | | |
| Opening balance | 4,35,848 | - |
| Add: Net Profit/(Loss) transferred from Statement of Profit & Loss | 34,24,786 | 4,35,849 |
| Less: Appropriations | - | - |
| **Total** | **38,60,634** | **4,35,849** |

**2.03 Secured Loans**

*(Figures in Rupees)*

| Particulars | As on 31st March, 2023 | As on 31st March, 2022 |
|---|---|---|
| Car Loan (Payable after 1 Year) | 6,64,751 | - |
| | **6,64,751** | **-** |

**2.04 Unsecured Loans**

*(Figures in Rupees)*

| Particulars | As on 31st March, 2023 | As on 31st March, 2022 |
|---|---|---|
| Ambuj Jain | 10,00,000 | - |
| | **10,00,000** | **-** |

TNA SOLUTIONS LLP

Jain Sanghi & Associates Chartered Accountants FRN 022214C

# TNA SOLUTIONS LLP

## NOTES TO THE BALANCE SHEET

### 2.05 Short-Term Borrowings

*(Figures in Rupees)*

| Particulars | As on 31st March, 2023 | As on 31st March, 2022 |
|---|---|---|
| UCO Bank OD | - | 49,34,265 |
| Canara Bank - Cash Credit account | 1,84,28,421 | - |
| HDFC Credit Card | 14,523 | - |
| Car Loan (Payable within 1 Year) | 1,40,405 | - |
| | **1,85,83,350** | **49,34,265** |

### 2.07 Trade Payables

*(Figures in Rupees)*

| Particulars | As on 31st March, 2023 | As on 31st March, 2022 |
|---|---|---|
| Anita Agarwal | | 190000 |
| Bansal Modi & Associates | | 37500 |
| Bhoo Parivahan | | 107049 |
| Jayshree Gopal Patri | | 115863 |
| Shimla Verma | | 47500 |
| Ruby Jain | | 500175 |
| Adirarts Various Printing Solutions | 12,015 | - |
| Asheet Combine | 1,33,158 | - |
| Bank LC Liability | 27,70,736 | - |
| DECCAN ENTERPRISE | (3,586) | - |
| Google India Private Limited | 1,327 | - |
| Kalash Travels | 48,022 | 828 |
| Krishna Sales | 504 | - |
| M K AGRAWAL HUF | 37,220 | - |
| M.P.P.L.V.V.Co. Ltd. | 38,572 | - |
| Pooja H. Mishra & Co. | 22,000 | - |
| Rajesh Moondra & Co | 3,540 | 1,74,220 |
| Sargam Transport | 14,436 | - |
| Savani Transport Private Limited | 64,680 | - |
| Sea Bird Shipping Agency | (1,18,390) | 47,268 |
| Sharplink Wireless Solution Pvt.Ltd | 5,500 | - |
| Shiv Enterprise | 53,422 | 22,717 |
| Shree Shiv Durga Freight Carriers | 1,08,280 | - |
| Avi Sales | 15,88,492 | - |
| Birla Century | (14,32,925) | (808) |
| CHAUDHARY LABELS PVT.LTD | 4,718 | - |
| Mangalam Weave Tech Pvt Ltd | 12,77,918 | - |
| Sorabh Traders | 97,37,710 | - |
| | **1,43,67,348** | **12,42,312** |

TNA SOLUTIONS LLP

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## TNA SOLUTIONS LLP
### NOTES TO THE BALANCE SHEET

**2.08 Other Current Liabilities**

*(Figures in Rupees)*

| Particulars | As on 31st March, 2023 | As on 31st March, 2022 |
|---|---|---|
| **Duties & Taxes Payable :** | | |
| TDS Payable | 32,391 | 1,09,064 |
| GST Payable | - | 84,762 |
| **Total** | **32,391** | **1,93,826** |

**2.09 Short Term Provisions**

*(Figures in Rupees)*

| Particulars | As on 31st March, 2023 | As on 31st March, 2022 |
|---|---|---|
| Provision for Income Tax A.Y.2023-24 | 15,53,101 | 1,97,652 |
| Office Maintanance Payable | - | 28,826 |
| Partner's Remuneration Payable | - | 1,56,963 |
| Electricity Bill Payable | - | 3,583 |
| Employee Salary Payable | - | 2,30,000 |
| Provision for Professional Fee | 1,18,000 | - |
| **Total** | **16,71,101** | **6,17,024** |

**2.10 Trade Receivables**

*(Figures in Rupees)*

| Particulars | As on 31st March, 2023 | As on 31st March, 2022 |
|---|---|---|
| Al-Furatrose Trading LLC | (77,934) | - |
| Avni Impex | 23,61,713 | - |
| ERIS GLOBAL LLP | 44,595 | - |
| Krushna Cotex Private Limited | (13,195) | 6,965 |
| Mohan Spintex India Limited | 4,78,956 | 5,00,000 |
| PSR Logistics Pvt Ltd | 23,00,100 | - |
| RACV Textile Private Limited | 5,21,552 | 3,15,840 |
| Rukaiya Trading Co LLC | (98,839) | - |
| Sarita Handa Export Pvt Ltd | 16,32,620 | (1,77,189) |
| SGS INDIA PRIVATE LIMITED | 5,310 | 826 |
| SYNERGY LIFESYTLES PRIVATE LIMITED | 7,875 | - |
| WAKEFIT INNOVATIONS PRIVATE LIMITED | 19,56,986 | (49,369) |
| WING SEE COMPANY LD T/A SMALL WORLD | (6,49,327) | (6,91,044) |
| Shrimahaveer Home Furnish Expo P Ltd | - | 3,48,337 |
| Shri Dhanalakshmi Cotton & Rice Mills Pvt Ltd. | - | 34,39,346 |
| | **84,70,411** | **36,93,713** |

TNA SOLUTIONS LLP

Bansal Modi & Associates FRN Chartered Accountants

# TNA SOLUTIONS LLP

## NOTES TO THE BALANCE SHEET

### 2.11 Cash and Cash equivalents

*(Figures in Rupees)*

| Particulars | As on 31st March, 2023 | As on 31st March, 2022 |
|---|---|---|
| **Cash and Bank Balances** | | |
| **Balances with Banks:** | | |
| HDFC Bank | 3,15,706 | 12,12,627 |
| Cheques in Transit | 10,00,000 | - |
| UCO Current Account | 27,162 | - |
| UCO Bank Mumbai | 5,000 | - |
| Cash on Hand | 8,89,835 | 9,39,431 |
| **Total** | **22,37,704** | **21,52,058** |

### 2.12 Short Term Loans And Advances

*(Figures in Rupees)*

| Particulars | As on 31st March, 2023 | As on 31st March, 2022 |
|---|---|---|
| Ambuj Jain | 42,56,255 | 1,37,438 |
| Ayush Jain | 10,18,727 | - |
| Tanu Jain | 10,20,000 | - |
| Nandini Jain | 1,00,000 | - |
| **Total** | **63,94,982** | **1,37,438** |

### 2.13 Other Current Assets

*(Figures in Rupees)*

| Particulars | As on 31st March, 2023 | As on 31st March, 2022 |
|---|---|---|
| Godown Deposit | 4,16,480 | - |
| Electricity Deposit | 22,000 | - |
| GST Receivable | 10,72,231 | - |
| TDS & TCS Receivable | 2,84,976 | 1,64,865 |
| **Total** | **17,95,687** | **1,64,865** |

TNA SOLUTIONS LLP

Bansal Modi & Associates
FRN - 022214C
Chartered Accountants

# TNA SOLUTIONS LLP

## NOTES TO THE STATEMENT OF PROFIT AND LOSS

### 3.01 Revenue From Operations

*(Figures in Rupees)*

| Particulars | Period Ended 31st Mar, 2023 | Period Ended 31st Mar, 2022 |
|---|---|---|
| Commission & Consultancy | 17,17,174 | 40,87,670 |
| Trading and Job- Work Sales | 17,30,49,063 | 3,43,07,047 |
| **Total** | **17,47,66,236** | **3,83,94,717** |

### 3.02 Direct Expenses

*(Figures in Rupees)*

| Particulars | Period Ended 31st Mar, 2023 | Period Ended 31st Mar, 2022 |
|---|---|---|
| Testing & Inspection Charges | 31,799 | 53,272 |
| Freight Expense | 24,41,684 | 3,62,520 |
| Trade Commission and Discount | 4,92,562 | 13,94,741 |
| Printing & Packaging Expense | 12,12,204 | 44,170 |
| Dyeing Charges | 8,52,134 | - |
| Processing Loss of Stock | - | 89,018 |
| Clearing & Forwarding Expense | 3,93,141 | 41,348 |
| Goods Purchased on Sample | 18,375 | - |
| **Total** | **54,41,900** | **19,85,069** |

### 3.03 Employee Benefit Expenses

*(Figures in Rupees)*

| Particulars | Period Ended 31st Mar, 2023 | Period Ended 31st Mar, 2022 |
|---|---|---|
| Salaries & Wages other than Partners Salary | 41,26,533 | 11,75,249 |
| Partners Remuneration | 42,65,000 | 11,61,721 |
| **Total** | **83,91,533** | **23,36,970** |

### 3.04 Other Indirect Expenses

*(Figures in Rupees)*

| Particulars | Period Ended 31st Mar, 2023 | Period Ended 31st Mar, 2022 |
|---|---|---|
| Office Rent | 3,60,000 | 2,10,000 |
| Godown Rent | 3,23,320 | - |
| Travelling Expense | 4,68,886 | 2,39,490 |
| Meeting Expense | 97,140 | 81,879 |
| Courier Expense | 2,96,858 | 93,421 |
| Fuel Expense | 1,10,772 | 82,002 |
| Office Maintanance | 1,64,309 | 1,39,128 |
| Professional & Legal Expenses | 3,16,601 | 64,060 |
| Loan Disbursement Expense | 4,83,387 | - |
| Communication Expenses | 44,692 | 15,245 |
| Electricity Expense | 16,572 | 32,415 |
| Stationary Expense | 38,365 | 34,035 |
| Staff Walfare Expense | 1,11,233 | 71,824 |
| Transit Insurance | 78,198 | - |
| Membership Expense | 1,76,108 | - |
| Other Expense | 1,23,652 | 33,945 |
| **Total** | **32,10,093** | **10,97,444** |