

BRAND CLUSTER LLP
LLP No: - AAU-8340

Audited Balance Sheet as on 31st March 2022

Particulars		Notes	As at 31st March 2022	As at 31st March 2021
I	SOURCES OF FUNDS			
	Partners' Contribution	1	1,00,000	1,00,000
	Partners' Capital Accounts	2	(1,79,893)	(2,81,645)
	Secured Loans	3	-	-
	Unsecured Loans	4	-	-
	TOTAL		(79,893)	(1,81,645)
II	APPLICATION OF FUNDS			
	Fixed Assets	5	-	-
	Investment	6	-	-
	Inventories	7	2,38,33,305	4,20,812
	Trade Receivable	8	4,21,00,337	-
	Cash and cash equivalent	9	48,902	3,87,355
	Other Current Assets	10	14,45,338	1,71,041
			6,74,27,882	9,79,208
	Less: Current Liabilities & Provisions			
	(a) Financial liabilities	11	10,08,000	10,08,000
	(i) Borrowings	12	6,55,00,589	-
	(ii) Trade payables	13	9,99,186	1,52,853
	(b) Other current liabilities			
	TOTAL		(79,893)	(1,81,645)

The notes referred to above are an integral part of Balance Sheet
As per our report of even date attached.

For, Niranjn Jain & Co
Chartered Accountant
Firm Reg. No. : 113913W

(Niranjn Jain)
Proprietor
Membership No. 047811

Place : Ahmedabad
Date: 02/09/2022

For and on behalf of the Board
Brand Cluster LLP

Jaimin Gupta
Partner

Ramesh Marand
Partner

Place : Ahmedabad
Date : 02/09/2022

BRAND CLUSTER LLP

Audited Profit and Loss for the year ended 31st March 2022

Particulars		Notes	For the year ending on 31/03/2022	For the year ending on 31/03/2021
I	Revenue from operations	14	18,96,58,281	-
II	Other income	15	-	-
III	Total Income (I + II)		18,96,58,281	-
	Expenses:	16	18,86,67,347	-
	(a) Raw material Consumption	17	6,99,520	1,29,615
	(b) Employee benefits expense	5	-	-
	(c) Depreciation	18	-	-
	(d) Finance costs	19	1,57,917	1,52,030
	(e) Other expenses		-	-
	(f) Interest to Partners		-	-
	(g) Remuneration to partners		-	-
IV	Total expenses		18,95,24,783	2,81,645
V	Profit before tax (III- IV)		1,33,498	(2,81,645)
VI	Tax Expense- Current tax		31,746	-
VII	Profit for the period (V-VI)		1,01,752	(2,81,645)

The notes referred to above are an integral part of Balance Sheet
As per our report of even date attached.

For, Niranjani Jain & Co
Chartered Accountant
Firm Reg. No. : 113913W

(Niranjani Jain)
Proprietor
Membership No. 047811

Place : Ahmedabad
Date: 02/09/2022

For and on behalf of the Board
Brand Cluster LLP

Jaimin Gupta
Partner

Ramesh Marand
Partner

Place : Ahmedabad
Date : 02/09/2022

BRAND CLUSTER LLP**Notes forming part of the financial statements****1 Partners' Capital Account**

Particulars	As on 31-03-2022	As on 31-03-2021
(a) Jaimin k Gupta	50,000	50,000
(b) Ramesh Marand	50,000	50,000
	-	-
Total	1,00,000	1,00,000

2 Partners' Current Account

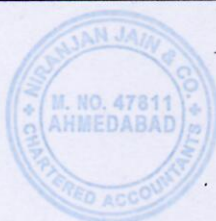
0	As on 31-03-2022	As on 31-03-2021
(a) Jaimin k Gupta	(89,947)	(1,40,823)
(b) Ramesh Marand	(89,947)	(1,40,823)
	-	-
Total	(1,79,893)	(2,81,645)

3 Secured Borrowings (non- current)

Particulars	As on 31-03-2022	As on 31-03-2021
Others		
Total	-	-

4 Unsecured Borrowings (non- current)

Particulars	As on 31-03-2022	As on 31-03-2021
Others		
Total	-	-



SCHEDULE: "5"								
FIXED ASSETS SCHEDULE								
Name of the Asset	Rate of Depreciation	Cost as on 01/04/2020	Add(Ded) before 30th Sept.	Add(Ded) after 30th Sept.	Cost as on 31/03/2021	Depreciation for the year	W.D.V. as on 31/03/2021	
Total		-	-	-	-	-	-	-



BRAND CLUSTER LLP
Notes forming part of the financial statements

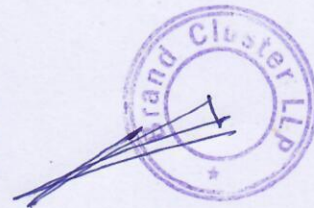
6 Long Term Investments		As on 31-03-2022	As on 31-03-2021
Particulars			
Other Investments		-	-
Total		-	-

7 Inventories (At lower of cost and net realisable value)		As on 31-03-2022	As on 31-03-2021
Particulars			
(a) Raw Material		-	-
(b) Finished Goods		2,38,33,305	4,20,812
(c) Work in progress		-	-
Total		2,38,33,305	4,20,812

8 Trade receivables		As on 31-03-2022	As on 31-03-2021
Particulars			
<u>Unsecured, considered good</u>			
(a) Less than 6 months		4,21,00,337	-
Total		4,21,00,337	-

9 Cash and cash equivalents		As on 31-03-2022	As on 31-03-2021
Particulars			
(a) Cash in hand		5,575	47,970
(b) Current accounts with banks		43,327	3,39,385
Total		48,902	3,87,355

10 Other current assets		As on 31-03-2022	As on 31-03-2021
Particulars			
(a) Balances with government authorities (GST)		11,42,660	21,041
(b) TDS Receivable		1,49,800	
(c) TCS Receivable		1,52,878	1,50,000
(d) Other advances			1,71,041
Total		14,45,338	1,71,041



BRAND CLUSTER LLP
Notes forming part of the financial statements

11 Borrowings (current)

Particulars	As on 31-03-2022	As on 31-03-2021
Loans from Others	10,08,000	10,08,000
Total	10,08,000	10,08,000

12 Trade payables

Particulars	As on 31-03-2022	As on 31-03-2021
Trade payables:		
(a) total outstanding dues of micro enterprises and small enterprises	6,21,28,002	-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	33,72,587	-
(c) total outstanding dues of creditors (Import)	-	-
Total	6,55,00,589	-

13 Other liabilities

Particulars	As on 31-03-2022	As on 31-03-2021
(a) Creditors for Expenses	8,42,440	2,853
(b) Provision for expenses	46,746	-
(c) Provision for Remuneration of Partner	1,10,000	1,50,000
Total	9,99,186	1,52,853



BRAND CLUSTER LLP
Notes forming part of the financial statements

14 Revenue from operations

Particulars	For the year ended on 31-03-2022	For the year ended on 31-03-2021
(a) Sales in Fabric	18,96,58,281	-
Total	18,96,58,281	-

15 Other income

Particulars	For the year ended on 31-03-2022	For the year ended on 31-03-2021
(a) Interest income	-	-
(b) Dividend Income	-	-
Total	-	-

16 Cost of Materials Consumed:

Particulars	For the year ended on 31-03-2022	For the year ended on 31-03-2021
Opening Stock	4,20,812	-
Add: Purchases	21,20,79,840	-
Less: Closing Stock	(2,38,33,305)	(4,20,812)
Total	18,86,67,347	(4,20,812)

17 Employee benefits expense

Particulars	For the year ended on 31-03-2022	For the year ended on 31-03-2021
(a) Commission Expenses	79,957	14,000
(b) Salaries, Wages Allowance and Bonus	6,00,000	1,15,615
(c) Staff Welfare Expenses	19,563	-
Total	6,99,520	1,29,615



BRAND CLUSTER LLP
Notes forming part of the financial statements

18 Finance costs

Particulars	For the year ended on 31-03-2022	For the year ended on 31-03-2021
(a) Interest Expenses on borrowings	-	-
(b) Other Finance Costs	-	-
Total	-	-

19 Other expenses

Particulars	For the year ended on 31-03-2022	For the year ended on 31-03-2021
(a) Accounting charges	30,000	-
(b) Audit fees	15,000	-
(c) Legal and professional expenses	10,000	-
(d) Office Expense	63,485	200
(e) Petrol and Conveyance	25,980	-
(f) Round off	(3)	0
(g) Stationary Expenses	13,455	330
(h) Incorporation Expenses		1,500
(i) Remuneration of Partner		1,50,000
Total	1,57,917	1,52,030

