

BALANCE CLINICS LLP
BALANCE SHEET AS AT 31 MARCH 2022

Amount in ₹.

		Particulars	Notes	As at March, 2022	31 As at 31 March, 2021
A		ASSETS			
	1	Non-current assets			
		(a) Property, plant and equipment	3	12,88,712	14,55,304
		(b) Capital work-in-progress		-	-
		(c) Intangible assets	4	11,673	21,586
		(d) Financial Assets			
		(i) Loans	5	80,500	80,500
		(e) Non current tax assets		-	-
		(f) Deferred tax assets (Net)		-	-
		(g) Other non-current assets		-	-
		Total Non - Current Assets		13,80,886	15,57,389
	2	Current assets			
		(a) Inventories	6	14,15,792	9,34,370
		(b) Financial Assets			
		(i) Trade receivables	7	22,27,900	22,98,313
		(ii) Cash and cash equivalents	8	17,62,958	6,73,897
		(iii) Bank balances other than (ii) above		-	-
		(c) Other current assets	9	8,35,420	4,22,213
		Total Current Assets		62,42,070	43,28,794
		Total Assets (1+2)		76,22,956	58,86,183
B		PARTNER'S FUND & LIABILITIES			
	1	Partner's Funds			
		(a) Partners Contribution	10	10,00,000	10,00,000
		(b) Partners Current Account	11	(1,91,48,151)	(1,75,74,804)
		Total Partner's fund		(1,81,48,151)	(1,65,74,804)
	2	Non-current liabilities			
		(a) Financial Liabilities			
		(b) Provisions		-	-
		(c) Deferred tax liabilities (Net)	12	1,08,572	1,06,909
		Total Non - Current Liabilities		1,08,572	1,06,909
	3	Current liabilities			
		(a) Financial Liabilities			
		(i) Trade payables	13	99,08,668	67,16,363
		(ii) Other financial liabilities	14	13,449	19,112
		(b) Provisions		-	-
		(c) Current tax liabilities (Net)		-	-
		(d) Other current liabilities	15	1,57,40,419	1,56,18,603
		Total Current Liabilities		2,56,62,536	2,23,54,078
		Total Liabilities (2+3)		2,57,71,107	2,24,60,987
		Partner's fund and Liabilities (1+2+3)		76,22,956	58,86,183

See accompanying notes to the Standalone Financial Statements 1&2
In terms of our report attached

for T D JAIN AND D I SAKARIA

Chartered Accountants
Firm Registration No: 002491S

On Behalf of Balance Clinics LLP

Sd/-

Dhanpal I Sakaria

Partner

Membership No: 213666

Place: Bengaluru

Date: 14 May 2022

UDIN: 22213666AIZPMM7419

Sd/-

Shailesh Siroya

Designated Partner

Sd/-

S. Prasanna

Designated Partner

BALANCE CLINICS LLP
STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31 MARCH 2022

Amount in ₹.

Particulars	Notes	31st March 2022	31st March 2021
I Revenue from operations	16	67,94,493	60,95,108
II Other Income	17	-	1,93,074
III Total Income (I+II)		67,94,493	62,88,182
IV Expenses			
Purchase of Traded goods	18	58,93,111	49,97,678
Changes in inventories of finished goods, stock in trade and work in progress	19	(4,81,422)	(1,31,440)
Employee benefits expense	20	3,62,830	4,17,282
Finance costs	21	5,868	12,961
Depreciation and amortization expense	22	1,76,504	2,07,007
Other expenses	23	24,09,287	20,59,496
Total Expenses (IV)		83,66,178	75,62,984
V IV)		(15,71,685)	(12,74,802)
VI Exceptional items		-	-
VII Profit/(loss) before tax		(15,71,685)	(12,74,802)
VIII Tax expenses			
Current tax		-	-
Deferred tax		1,663	(26,260)
Total tax expenses		1,663	(26,260)
IX Profit / (loss) for the period		(15,73,348)	(12,48,542)

See accompanying notes to the Standalone Financial Statements
In terms of our report attached

for T D JAIN AND D I SAKARIA

Chartered Accountants

Firm Registration No: 002491S

On Behalf of Balance Clinics LLP

Sd/-

Dhanpal I Sakaria

Partner

Membership No: 213666

Sd/-

Shailesh Siroya

Designated Partner

Sd/-

S. Prasanna

Designated Partner

Place: Bengaluru

Date: 14 May 2022

UDIN: 22213666AIZPMM7419

BALANCE CLINICS LLP**Notes to Accounts for the year ended 31 March 2022.....continued**

5 Loans	31 March, 2022	31 March, 2021
Security Deposits	80,500	80,500
Total	80,500	80,500

6 Inventories	31 March, 2022	31 March, 2021
Finished goods	14,15,792	9,34,370
Total	14,15,792	9,34,370

7 Trade receivables	31 March, 2022	31 March, 2021
Debtors	22,27,900	22,98,313
Total	22,27,900	22,98,313

8 Cash and cash equivalents	31 March, 2022	31 March, 2021
Cash on hand	55,533	2,29,546
Balance at Bank	17,07,425	4,44,351
Total	17,62,958	6,73,897

9 Other current asset	31 March, 2022	31 March, 2021
Advance tax (Net of taxes)	-	-
Balances with statutory & Govt authorities	8,35,420	4,22,213
	8,35,420	4,22,213

10 Partner's Contribution	31 March, 2022	31 March, 2021
Partner's Contribution		
Partner's Capital	10,00,000	10,00,000
	10,00,000	10,00,000

* The LLP does not have any authorised, issued and subscribed equity shares. Accordingly, disclosures relating to share capital are not applicable.

Capital Contribution per Partner

Particulars	31 March 2022		31 March 2021	
	%	Rs	%	Rs
Bal Pharma Ltd	80.0%	8,00,000	80.0%	8,00,000
Shailesh Siroya	20.0%	2,00,000	20.0%	2,00,000
Total		10,00,000		10,00,000

BALANCE CLINICS LLP**Notes to Accounts for the year ended 31 March 2022.....continued**

11 Partners Current Account	31 March, 2022	31 March, 2021
Opening	(1,75,74,804)	(1,63,26,262)
Add: Current Year P&L Loss	(15,73,348)	(12,48,542)
Total	(1,91,48,151)	(1,75,74,804)

13 Deferred tax liabilities (Net)	31 March, 2022	31 March, 2021
Deferred tax Liability		
Origination and reversal of temporary differences	1,08,572	1,06,909
	1,08,572	1,06,909

13 Trade payables	31 March, 2022	31 March, 2021
Trade payables	99,08,668	67,16,363
	99,08,668	67,16,363

14 Other financial liabilities	31 March, 2022	31 March, 2021
Creditor for expenses	13,449	19112
	13,449	19,112

15 Other current liabilities	31 March, 2022	31 March, 2021
Statutory liabilities	50,097	5,917
Advance payable in cash or kind		
- Bal Pharma Ltd	1,49,30,342	1,48,27,177
Others	7,59,980	7,85,509
	1,57,40,419	1,56,18,603

BALANCE CLINICS LLP

Notes to Accounts for the year ended 31 March 2022.....continued

16 Revenue from operations	31 March, 2022	31 March, 2021
Sale of Products	67,94,493	60,95,108
Total	67,94,493	60,95,108

17 Other Income	31 March, 2022	31 March, 2021
Rent received		1,61,820
Sundry Balances Written off	-	31,254
Total	-	1,93,074

18 Cost of material consumed	31 March, 2022	31 March, 2021
Purchase of Traded Goods	58,93,111	49,97,678
Total	58,93,111	49,97,678

19 Changes in inventories of finished goods, stock in trade and work in progress	31 March, 2022	31 March, 2021
Inventories at the end of the year		
Finished goods	14,15,792	9,34,370
	14,15,792	9,34,370
Inventories at the beginning of the year		
Finished goods	9,34,370	8,02,930
	9,34,370	8,02,930
Total	(4,81,422)	(1,31,440)

20 Employee benefits expense	31 March, 2022	31 March, 2021
Salaries, wages and bonus	3,62,830	4,17,282
Total	3,62,830	4,17,282

21 Finance costs	31 March, 2022	31 March, 2021
Bank charges	5,868	12,961
Total	5,868	12,961

22 Depreciation and amortization expense	31 March, 2022	31 March, 2021
Depreciation of property, plant and equipment	1,66,591	1,97,121
Amotisation of intangible assets	9,912	9,885
Total	1,76,504	2,07,007

BALANCE CLINICS LLP**Notes to Accounts for the year ended 31 March 2022.....continued**

23 Other expenses	31 March, 2022	31 March, 2021
Repairs & Maintenance:		
- Others R&M	17,562	28,717
Commission on Sales	14,47,597	14,20,472
Advertisement and selling Expenses	1,18,679	-
Traveling and conveyance Expenses	350	6,008
Electrical Charges	4,501	1,828
Rates and taxes	51,240	14,479
Printing & Stationery	4,391	15,022
Rent	1,49,040	3,06,514
Freight outward	5,85,927	2,35,952
Audit Fees	30,000	25,000
Other Expenses	-	5,504
Total	24,09,287	20,59,496

BALANCE CLINICS LLP

Notes to Accounts for the year ended 31 March 2022.....continued

3 Property, Plant and Equipment

Amount in ₹

Particulars	Plant & Machinery	Furniture & Fixtures	Office Equipments	Tangibles Total
Cost/ Deemed Cost				
Gross Carrying value As at 31st March 2021	14,48,773	8,17,038	2,66,768	25,32,579
Additions	-	-	-	-
Deductions	-	-	-	-
Other Adjustments	-	-	-	-
Gross Carrying value As at 31st March 2022	14,48,773	8,17,038	2,66,768	25,32,579
Accumulated depreciation value As at 31st March 2021	5,05,966	3,24,698	2,46,612	10,77,275
Depreciation Expense	68,817	77,619	20,156	1,66,591
Deductions	-	-	-	-
Accumulated depreciation value As at 31st March 2022	5,74,782	4,02,316	2,66,768	12,43,867
Net Book Value				
As at 31st March 2022	8,73,991	4,14,722	-	12,88,712
As at 31st March 2021	9,42,807	4,92,340	20,156	14,55,304

4 Intangible Assets

Particulars	Computer Software	Intangibles Total
Cost/ Deemed Cost		
As at 31st March 2021	59,463	59,463
Additions	-	-
Deductions	-	-
As at 31st March 2022	59,463	59,463
Accumulated Amortization and Impairment		
Accumulated Amortization and Impairment	37,877	37,877
Depreciation Expense	9,912	9,912
Deductions	-	-
As at 31st March 2022	47,790	47,790
Net Book Value as at 31st March 2022	11,673	11,673
Net Book Value as at 31st March 2021	21,586	21,586