



D. K. BAID & Co

CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

1. We have audited the attached Balance Sheet of M/s. SOUL BEAUTY & WELLNESS CENTRE LLP as at 31st March, 2020 and also Statement of Profit & Loss of the LLP for the year ended on that date annexed thereto. These financial statements are the responsibility of the LLP's management. Our responsibility is to express an opinion on this financial statement based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We further report that
 - i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - ii) In our opinion, proper books of account as required by law have been kept by the LLP so far as it appears from our examination of those books;
 - iii) The Balance Sheet and the Statement of Profit and Loss dealt with by this report are in agreement with the books of account;
 - iv) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the Notes give the information required by the Limited Liability Partnership Act, 2008 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
 - a) in the case of the Balance Sheet, of the state of affairs of the LLP as at 31st March, 2020; and
 - b) in the case of the Profit and Loss Account, of the Profit of the LLP for the year ended on that date.
 - v) We have not conducted physical verification of Inventory and Cash and vouching of documents for the transactions from January 2020 to March 2020 due to lockdown implemented in the country. All kinds of physical verifications and vouching of necessary documents will be carried out at an alternate date

For D.K. Baid & Co

Chartered Accountants

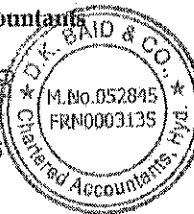
FRN : 000313S

D.K. Baid

(D.K. Baid)

M.No.052845

Proprietor



Place : Hyderabad

Date : 30.05.2020

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2nd Floor, Abids Shopping Centre
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D.K Baid & Co

Financial Statements and Auditors' Report

Soul Beauty & Wellness Centre LLP

31st March 2020

Soul Beauty & Wellness Centre LLP
Audited Balance Sheet as at 31st March 2020
(All amounts in ₹, unless specified otherwise)

| | Notes | As at 31st March 2020 | As at 31st March 2019 |
|-------------------------------|-------|---------------------------|---------------------------|
| Equity and liabilities | | | |
| Shareholders' funds | | | |
| Partner's Capital Account | 3 | 305,200,000 | 305,200,000 |
| Partner's Current Account | 4 | 28,677,508 | 28,154,208 |
| Reserves and surplus | 5 | - | - |
| | | <u>333,877,508</u> | <u>333,354,208</u> |
| Current liabilities | | | |
| Short-term provisions | 6 | 226,412 | 180,892 |
| Other current liabilities | 7 | 5,061,804 | 4,748,983 |
| Short-term borrowings | 7a | - | 3,500,000 |
| | | <u>5,288,216</u> | <u>8,429,875</u> |
| Total | | <u><u>339,165,724</u></u> | <u><u>341,784,083</u></u> |
| Assets | | | |
| Non-current assets | | | |
| Fixed assets | | | |
| Tangible assets | 8 | 48,129,711 | 53,944,646 |
| Non-current investments | 9 | 280,328,907 | 278,145,929 |
| Long-term loans and advances | 10 | 4,054,284 | 4,118,284 |
| | | <u>332,512,902</u> | <u>336,208,859</u> |
| Current assets | | | |
| Inventories | 11 | 755,285 | 666,510 |
| Trade receivables | 12 | 614,563 | 257,459 |
| Cash and bank balances | 13 | 3,836,395 | 3,974,190 |
| Short-term loans and advances | 10 | 1,446,579 | 677,065 |
| | | <u>6,652,822</u> | <u>5,575,224</u> |
| Total | | <u><u>339,165,724</u></u> | <u><u>341,784,083</u></u> |

Notes 1 - 22 form an integral part of these financial statements.

This is the Balance Sheet referred to in our report of even date.

For D.K Baid & Co.

Chartered Accountants

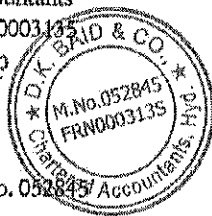
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DCB

(D.K Baid)

Proprietor

Membership No. 052845

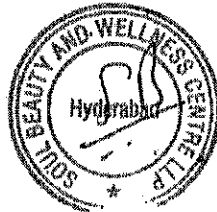


Hyderabad
30 May 2020

For Soul Beauty & Wellness Centre LLP

Sheetal Bangur
Partner

Surbhi Shreeyash Bangur
Partner



Soul Beauty & Wellness Centre LLP

Audited Statement of profit and loss for the period ended 31st March 2020

(All amounts in ₹, unless specified otherwise)

| | Notes | Year ended 31st March 2020 | Year ended 31st March 2019 |
|---|-------|-------------------------------|-------------------------------|
| Revenue | | | |
| Revenue from operations | 14 | 42,643,173 | 43,901,479 |
| Other income | 15 | 10,199,988 | 12,267,606 |
| Total revenue | | 52,843,161 | 56,169,085 |
| Expenses | | | |
| Purchase | | 4,199,274 | 4,684,451 |
| Changes in inventories of Stock-in-Trade & Consumable | 16 | (88,775) | 228,394 |
| Employee benefits expense | 17 | 18,568,840 | 18,187,276 |
| Finance costs | 18 | 20,328 | 13,174 |
| Depreciation and amortisation expense | 8 | 5,825,968 | 6,129,314 |
| Other expenses | 19 | 23,562,814 | 24,425,337 |
| Total expenses | | 52,088,449 | 53,667,946 |
| Profit/(Loss) before tax exceptional items and tax | | 754,712 | 2,501,139 |
| Tax expense | | | |
| Current tax | | 226,412 | 180,892 |
| Income tax Paid for Earlier Years | | | |
| Excess Income Tax Provision for Earlier Years – Deferred Tax | | | |
| Profit/(Loss) for the year | | 528,300 | 2,320,247 |

Notes 1 - 22 form an integral part of these financial statements.

This is the Balance Sheet referred to in our report of even date.

For D.K Baid & Co.

Chartered Accountants

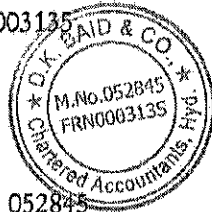
Firm Reg. No. 0003135

D.K. Baid

(D.K Baid)

Proprietor

Membership No. 052845



Hyderabad

30 May 2020

For Soul Beauty & Wellness Centre LLP

Sheetal Bangur
Surbhi Bangur

Sheetal Bangur
Partner

Surbhi Shreeyash Bangur
Partner



Soul Beauty & Wellness Centre LLP

Audited Notes to the financial statements for the period ended 31st March 2020

(All amounts in ₹, unless specified otherwise)

| | As at 31 March 2020 | As at 31 March 2019 |
|---|------------------------|------------------------|
| 3 Partner's Capital Account | | |
| Sheetal Bangur | 25,000,000 | 25,000,000 |
| Apurva Export Private Limited | 80,000,000 | 80,000,000 |
| Surbhi Bangur | 200,000 | 200,000 |
| Samay Industries Limited | 200,000,000 | 200,000,000 |
| | <u>305,200,000</u> | <u>305,200,000</u> |
| 4 Partner's Current Account | | |
| Sheetal Bangur | (12,224,455) | (12,264,220) |
| Surbhi Bangur | 438,858 | 436,074 |
| Apurva Export Private Limited | 7,075,049 | 6,964,104 |
| Samay Industries Limited | 33,388,056 | 33,018,239 |
| | <u>28,677,508</u> | <u>28,154,197</u> |
| 5 Reserves and surplus | | |
| Surplus in the statement of profit and loss | | |
| Balance at the beginning of the year | - | - |
| Add : Transferred from Statement of Profit and Loss | 528,300 | 2,320,247 |
| | <u>528,300</u> | <u>2,320,247</u> |
| Less : Distributed to Partner's Current Account | | |
| Sheetal Bangur | 42,264 | 185,620 |
| Surbhi Bangur | 5,283 | 23,202 |
| Apurva Export Private Limited | 110,943 | 487,252 |
| Samay Industries Limited | 369,810 | 1,624,173 |
| | <u>528,300</u> | <u>2,320,247</u> |
| | - | - |
| 6 Short Term Provisions | | |
| Provision for Taxation (Net of advance tax) | 226,412 | 180,892 |
| | <u>226,412</u> | <u>180,892</u> |
| 7 Other Current Liabilities | | |
| Statutory dues | 695,005 | 655,486 |
| Trade Payables | 2,786,096 | 2,273,195 |
| Other Current Liabilities | 1,580,703 | 1,820,302 |
| | <u>5,061,804</u> | <u>4,748,983</u> |

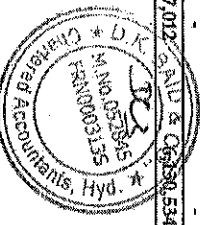


Soul Beauty & Wellness Centre LLP
 Audited Notes to the financial statements for the period ended 31st March 2020
 (All amounts in ₹, unless specified otherwise)

8 FIXED ASSETS

| Asset Category | Gross Block | | | | Depreciation/Amortisation | | | | Net Block | |
|------------------------|---------------------|---------------------------|----------------------------|-----------------------|---------------------------|----------------------------|-----------------------|-----------------------|-----------------------|--|
| | As at 01 April 2019 | Additions during the year | Deductions during the year | As at 31st March 2020 | Additions during the year | Deductions during the year | As at 31st March 2020 | As at 31st March 2019 | As at 31st March 2020 | |
| Tangible Assets | | | | | | | | | | |
| Freehold Land | 2,510,000 | - | - | 2,510,000 | - | - | - | - | 2,510,000 | |
| Plant & Machinery | 1,950,168 | 60,000 | 36,900 | 1,973,268 | 291,491 | - | 291,491 | 1,681,777 | 1,681,777 | |
| Generator | 820,889 | - | - | 820,889 | 123,134 | - | 123,134 | 697,755 | 697,755 | |
| Building - Interior | 27,742,107 | - | - | 27,742,107 | 2,774,210 | - | 2,774,210 | 24,967,897 | 24,967,897 | |
| Furniture & Fixtures | 9,727,860 | 586,694 | 462,910 | 9,851,644 | 964,416 | - | 964,416 | 8,887,227 | 8,887,227 | |
| Electrical & Fittings, | 11,108,181 | 12,322 | 148,173 | 10,972,330 | 1,645,850 | - | 1,645,850 | 9,326,480 | 9,326,480 | |
| Mobile phones | 24,855 | - | - | 24,855 | 3,729 | - | 3,729 | 21,126 | 21,126 | |
| Computer & Peripherals | 61,708 | - | - | 61,708 | 24,684 | - | 24,684 | 37,024 | 37,024 | |
| Software | 709 | - | - | 709 | 284 | - | 284 | - | 425 | |
| Vehicles | - | - | - | - | - | - | - | - | - | |
| CWIP Building | 53,946,477 | 659,016 | 647,983 | 53,957,510 | 5,827,798 | - | 5,825,968 | 48,129,711 | 48,129,711 | |

| Asset Category | Gross Block | | | | Depreciation/Amortisation | | | | Net Block | |
|------------------------|---------------------|---------------------------|----------------------------|-----------------------|---------------------------|----------------------------|-----------------------|-----------------------|-----------------------|--|
| | As at 01 April 2018 | Additions during the year | Deductions during the year | As at 31st March 2019 | Additions during the year | Deductions during the year | As at 31st March 2019 | As at 31st March 2019 | As at 31st March 2019 | |
| Tangible Assets | | | | | | | | | | |
| Freehold Land | 2,510,000 | - | - | 2,510,000 | - | - | - | - | 2,510,000 | |
| Plant & Machinery | 1,732,874 | 537,000 | - | 2,269,874 | 319,706 | - | 319,706 | 1,950,168 | 1,950,168 | |
| Generator | 965,752 | - | - | 965,752 | 144,863 | - | 144,863 | 820,889 | 820,889 | |
| Building - Interior | 25,546,580 | 5,052,688 | - | 30,599,268 | 2,857,161 | - | 2,857,161 | 27,742,107 | 27,742,107 | |
| Furniture & Fixtures | 9,243,613 | 1,504,088 | - | 10,747,701 | 1,019,840 | - | 1,019,840 | 9,727,860 | 9,727,860 | |
| Electrical & Fittings, | 8,416,988 | 4,489,014 | - | 12,874,868 | 1,766,687 | - | 1,766,687 | 11,108,181 | 11,108,181 | |
| Mobile phones | 20,742 | 8,499 | - | 29,241 | 4,386 | - | 4,386 | 24,855 | 24,855 | |
| Computer & Peripherals | 7,971 | 71,156 | - | 79,127 | 17,419 | - | 17,419 | 61,708 | 61,708 | |
| Software | 1,181 | - | - | 1,181 | 472 | - | 472 | 709 | 709 | |
| CWIP Building | 48,445,701 | 4,140,000 | 4,140,000 | 60,077,012 | 6,129,314 | - | 6,129,314 | 53,946,477 | 53,946,477 | |



Soul Beauty & Wellness Centre LLP
Audited Notes to the financial statements for the period ended 31st March 2020
(All amounts in ₹, unless specified otherwise)

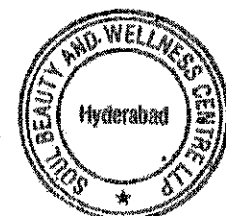
9 Non-current investment

At cost, unless otherwise specified

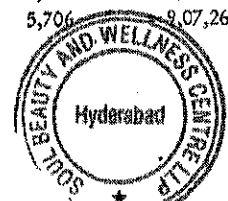
a. In Equity Shares

Quoted, fully paid up

| | As at 31st March 2020 | | As at 31st March 2019 | |
|--------------------------------------|-----------------------|----------|-----------------------|-------------|
| | No. of Shares | Amount | No. of Shares | Amount |
| 20 Microns Ltd | 5 | 70,000 | 70,000 | 26,31,696 |
| Aditya Brila Capital | 10 | 60,000 | 60,000 | 1,07,14,030 |
| Akzo Nobel India Limited | 10 | 4,500 | 6,000 | 79,08,836 |
| Aksh Oprifibre Limit | 5 | 1,00,000 | 1,00,000 | 32,06,304 |
| Ambika Cotton Mill Ltd | 10 | 1,000 | 1,000 | 7,40,239 |
| Ambuja Cements Ltd | 2 | 10,000 | 10,000 | 24,10,207 |
| Bajaj Electricals Ltd | 2 | 39,393 | 30,000 | 1,87,12,322 |
| Bandhan Bank Ltd | 10 | 5,000 | 5,000 | 31,06,883 |
| Bharat Electronics Ltd | 10 | 9,900 | 9,900 | 9,24,918 |
| Bosch Limited | 10 | 200 | 200 | 39,16,655 |
| Century Plyboards | 1 | 18,309 | 15,000 | 35,53,763 |
| Coal India Ltd | 10 | 21,000 | 21,000 | 71,54,404 |
| Everest Kanto Cylinder | 2 | 76,000 | 76,000 | 38,21,398 |
| Foseco India Ltd | 10 | 1,000 | 1,000 | 13,11,547 |
| GRANUELS INDIA LIMITED | 1 | 50,000 | 50,000 | 55,95,718 |
| Godrej Industries Limited | 1 | 20,000 | 20,000 | 1,17,30,967 |
| Glenmark Pharmaceutical | 1 | 15,000 | 10,000 | 83,27,954 |
| Gujarat Narmada Val Fertilizer & | 10 | 24,700 | 24,700 | 1,10,52,223 |
| Havells India Limited | 1 | 10,000 | 10,000 | 36,62,725 |
| HT Media Limited | 2 | 1,04,428 | 50,000 | 57,36,623 |
| Igarashi Motors India | 10 | 3,279 | 3,279 | 20,90,948 |
| Ineos Styrolution India | 10 | 1,500 | 3,000 | 10,61,375 |
| JK Tyre & Industries | 2 | 80,000 | 60,000 | 1,01,42,980 |
| Kaveri Seed Co. Ltd | 2 | 4,776 | 5,000 | 24,31,532 |
| KSB Pumps Ltd | 10 | 2,000 | 2,000 | 11,92,644 |
| Lasa Supergeneric | 10 | 10,000 | 10,000 | |
| Lupin Limited | 2 | 14,500 | 14,500 | 1,51,07,426 |
| Mangalore Chemicals & Fertilizer Ltd | 10 | 89,440 | 85,115 | 72,89,798 |
| Marico Ltd | 1 | 4,000 | 4,000 | 7,95,329 |
| Motherson Sumi System | 1 | 4,500 | 4,500 | |
| Natco Pharma Ltd | 2 | 7,000 | 7,000 | 64,81,358 |
| NBCC (INDIA) LIMITED | 2 | 50,000 | 50,000 | 43,04,664 |
| NHPC LTD | 10 | 1,00,000 | 1,00,000 | 31,24,594 |
| NMDC LTD | 1 | 20,000 | 20,000 | 31,23,042 |
| Omkar SPL Chemical Ltd | 10 | 10,000 | 10,000 | 16,51,464 |
| On Mobile Global Limited | 10 | 1,50,000 | 1,50,000 | 84,69,585 |
| Orient Refractories | 1 | 8,000 | 8,000 | 10,58,348 |
| PPAP AUTOMOTIVE LIMITED | 10 | 10,000 | 5,000 | 27,33,671 |
| Rane Brake Lining Ltd | 10 | 5,000 | 5,000 | 45,15,385 |
| RBL Bank Limited | 10 | 10,000 | 5,000 | 40,85,526 |
| Saint Gobain Sekurit | 10 | 20,000 | 20,000 | 10,00,469 |
| Sintex Industries Limited | 1 | 9,500 | 9,500 | 6,78,644 |
| Sintex Plastics Limited | 1 | 9,500 | 9,500 | |
| SUN Pharmaceuticals | 1 | 7,500 | 7,500 | 49,79,848 |
| Supreme Industries Ltd | 2 | 5,000 | 5,000 | 31,76,817 |
| Suven Life Sciences | 1 | 5,000 | 10,000 | 9,24,655 |
| Triveni Turbine Limited | 1 | 50,000 | 50,000 | 65,12,427 |
| Unichem Laboratories | 2 | 10,000 | 10,000 | 35,46,516 |
| VRL Logistics Ltd | 10 | 10,000 | 10,000 | 29,20,485 |
| Zuari Agro Chemicals | 10 | 20,000 | 10,000 | 53,64,775 |
| Digicontent | 2 | 12,500 | | |
| HCL Technologies Ltd | 2 | 1,000 | | 5,41,866 |
| HDFC AMC LIMITED | 5 | 2,000 | | 58,37,850 |
| Emami Limited | 1 | 2,903 | | 6,06,655 |
| Reliance Industries Limited | 10 | 2,000 | | 22,12,545 |
| Varun Beverages Limited | 10 | 2,000 | | 13,64,721 |



| | | | | | |
|--|----|----------|---------------------|----------|---------------------|
| ZEE Entertainment Enterprises | 1 | 4,000 | 7,73,762 | | |
| Suven Pharma Ltd | 1 | 5,000 | | | |
| Total | | | 23,63,21,117 | | 21,98,34,055 |
| c. In Shares held with Ask India Select PMS | | | | | |
| Asian Paints Ltd | 1 | 799 | 6,98,769 | 930 | 7,99,971 |
| Bajaj Finance Ltd | 10 | 485 | - | 644 | 89,316 |
| Bajaj Finserv Ltd | 5 | 204 | 6,26,683 | 269 | 8,27,854 |
| Eicher Motors Ltd | 10 | - | - | 42 | 7,52,336 |
| Gruh Finance Ltd | 2 | - | - | 4,870 | 5,90,195 |
| HDFC Bank Ltd | 2 | 1,200 | 5,95,930 | 685 | 6,80,354 |
| Indusind Bank Ltd | 10 | - | - | 709 | 12,02,756 |
| Kajaria Ceramics Ltd | 2 | 1,831 | 9,10,229 | 2,083 | 10,28,073 |
| Maruti Suzuki India Ltd | 5 | - | - | 126 | 6,89,032 |
| Motherson Sumi System Ltd | 1 | - | - | 5,004 | 3,91,956 |
| MRF LTD | 10 | 15 | 9,50,590 | 14 | 8,94,867 |
| P I Industries Ltd | 1 | 1,024 | 6,79,692 | 1,234 | 8,21,458 |
| Page Industries | 10 | 52 | 7,49,504 | 52 | 7,49,504 |
| Divi's Laboratories Ltd | 2 | 696 | 7,87,385 | 639 | 6,78,963 |
| TITAN COMPANY LTD | 1 | 1,251 | 11,35,957 | 1,402 | 12,82,893 |
| HDFC STANDARD LIFE | 10 | 2,382 | 12,03,027 | 2,382 | 12,03,027 |
| DABUR INDIA LTD | 1 | 2,927 | 12,45,870 | 2,225 | 9,86,398 |
| BRITANNIA INDUSTRIES LTD | 2 | 414 | 12,11,242 | 360 | 10,65,198 |
| Hindustan Unilever Ltd | 1 | 584 | 10,34,997 | | |
| Nestle India Limited | 10 | 59 | 7,51,950 | | |
| Shree Cements Ltd | 10 | 38 | 8,05,038 | | |
| United Spirits Ltd | 10 | 2,190 | 12,16,140 | | |
| Bandhan Bank Ltd | 10 | 1,300 | 402 | | |
| ICICI Bank Ltd | 2 | 1,650 | 8,93,059 | | |
| Aarti Industries | 5 | 545 | 5,14,012 | | |
| AU Small Finance Bank | 10 | 498 | 5,59,063 | | |
| | | | 1,65,69,537 | | 1,47,34,151 |
| d. Investment in Mutual Funds (Quoted) | | | | | |
| IDFC Money Manager Fund - Treasure | | 1,37,653 | 41,78,923 | 1,04,195 | 58,29,885 |
| | | | 41,78,923 | | 58,29,885 |
| f. OBCMPL-ALL CAP STRATEGY | | | | | |
| Power Mech Projects Limited | 10 | 2,008 | 12,01,668 | 2,008 | 12,01,668 |
| Coromandel International Ltd | 1 | 2,077 | 6,24,332 | 4,158 | 11,71,275 |
| APL Apollo Tubes Ltd | 10 | | | 422 | 3,88,780 |
| Five Core Electronics Limited | 10 | 3,734 | 5,22,760 | 3,734 | 5,22,760 |
| Greaves Cotton Ltd. | 2 | 5,401 | 7,88,145 | 4,688 | 6,91,613 |
| Syngene International Limited | 10 | 3,614 | 11,06,990 | 1,807 | 11,06,990 |
| Escorts Ltd. | 10 | 1,953 | 12,94,090 | 1,953 | 12,94,090 |
| Honda Siel Power Products Ltd | 10 | 666 | 8,98,075 | 845 | 11,39,623 |
| Kaveri Seed Company Ltd | 2 | 2,816 | 13,63,105 | 2,945 | 14,23,807 |
| Radico Khaitan Ltd | 2 | 2,601 | 10,03,186 | 2,260 | 8,96,493 |
| Indian Energy Exchange Ltd | 10 | 7,465 | 12,06,320 | 7,750 | 12,52,377 |
| KSB Pumps Ltd | 10 | 1,581 | 13,13,542 | 1,581 | 13,13,542 |
| J S W Energy Ltd, | 10 | 18,075 | 12,65,939 | 15,740 | 11,03,607 |
| Va Tech Wabag Ltd | 2 | 3,599 | 12,91,530 | 3,599 | 12,91,530 |
| Nagarjuna Construction Co. Ltd | 1 | 11,360 | 10,51,979 | 11,241 | 10,44,627 |
| A I A Engineering Ltd | 2 | 628 | 10,12,493 | 604 | 9,72,766 |
| S R F Ltd | 10 | 326 | 5,61,078 | 500 | 8,63,355 |
| Ramkrishna Forgings Ltd | 10 | 1,623 | 8,36,681 | 1,623 | 8,36,681 |
| Aurobindo Pharma Ltd | 1 | 2,101 | 12,98,687 | 1,084 | 8,26,699 |
| Tata Power Co Ltd | 1 | | | 8,564 | 6,08,261 |
| Ashok Leyland Ltd | 1 | | | 12,474 | 10,58,550 |
| Kei Industries Ltd. | 2 | 2,345 | 8,00,029 | 2,601 | 8,90,487 |
| Chambal Fertilizers Chemicals Ltd | 10 | 7,581 | 11,67,212 | 5,706 | 9,07,265 |
| Bharti Airtel Limited | 5 | 1,617 | 7,65,085 | | |
| Petronet L N G Ltd. | 10 | 3,558 | 6,55,188 | | |
| Jindal Steel Power Ltd. | 1 | 5,332 | 9,84,216 | | |



| | | | | |
|-------------------------------------|----|-----|--------------------|--------------------|
| Indiamart Intermesh Limited | 10 | 200 | 247,000 | |
| | | | <u>23,259,330</u> | <u>22,806,846</u> |
| g. OBCMPL-THEMATIC PORTFOLIO | | | | |
| Chambal Fertilizers Chemicals Ltd | 10 | | | 17,686 |
| Coromandel International Ltd. | 1 | | | 1,614,996 |
| Escorts Ltd | 10 | | | 5,614 |
| Kaveri Seed company Ltd | 2 | | | 3,638 |
| Shakti Pumps India Ltd | 10 | | | 11,047 |
| Gujarat Ambuja Exports Ltd | 2 | | | 2,660 |
| Balrampur Chini Mills Ltd. | 1 | | | 5,389 |
| Balkrishna Industries Ltd | 2 | | | 25,292 |
| | | | | 923 |
| | | | | <u>14,940,989</u> |
| Total Investments | | | <u>280,328,907</u> | <u>278,145,929</u> |



Soul Beauty & Wellness Centre LLP
 Audited Notes to the financial statements for the period ended 31st March 2020
 (All amounts in ₹, unless specified otherwise)

| | As at 31 March 2020 | As at 31 March 2019 |
|---|------------------------|------------------------|
| 10 Loans and advances | | |
| (Unsecured, considered good except otherwise stated) | | |
| Long term loans and advances | | |
| Security deposits | 40,54,284 | 41,18,284 |
| Other advances recoverable in cash or kind or for value to be received, considered doubtful | - | - |
| | <u>40,54,284</u> | <u>41,18,284</u> |
| Less: Allowance for doubtful advances | - | - |
| | <u>40,54,284</u> | <u>41,18,284</u> |
| Short term loans and advances | | |
| Prepaid Expense | 2,10,870 | 2,57,125 |
| Prepaid Insurance | 73,920 | 48,635 |
| Salary Advances | 3,27,500 | 2,10,000 |
| TDS Receivable 2017-18 | - | - |
| TDS Receivable 2018-19 | - | - |
| Tds Receivable 2019-20 | 20,751 | 4,540 |
| Tds Receivable F.Y 2012-13 | - | - |
| Input Credit of Service Tax Paid Under Reverse Charge | 1,85,844 | - |
| Interest Accrued But Not Due on Deposits | 7,955 | 71,229 |
| Other Advances | 6,19,739 | 85,536 |
| | <u>14,46,579</u> | <u>6,77,065</u> |
| 11 Inventories (valued at lower of cost and NRV) | | |
| Stock-in-Trade | 3,18,444 | 1,86,221 |
| Consumable | 4,36,841 | 4,80,289 |
| | <u>7,55,285</u> | <u>6,66,510</u> |
| 12 Trade receivables | | |
| Exceeding six months | - | - |
| Others | 6,14,563 | 2,57,459 |
| | <u>6,14,563</u> | <u>2,57,459</u> |
| 13 Cash and bank balances | | |
| Cash and cash equivalents | | |
| Cash in hand | 1,97,892 | 2,62,970 |
| Balances with banks | - | - |
| - in current accounts | 19,50,715 | 19,54,360 |
| - in deposit accounts | 7,72,550 | 6,65,966 |
| - in Old Bridge-All Cap Fund | 9,15,238 | 10,28,130 |
| - in Old Bridge-Thematic | - | 62,764 |
| | <u>38,36,395</u> | <u>39,74,190</u> |

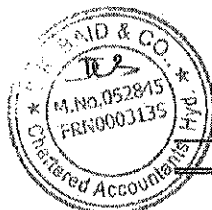


Soul Beauty & Wellness Centre LLP

Audited Notes to the financial statements for the year ended 31st March 2020

(All amounts in ₹, unless specified otherwise)

| | As At 31 March 2020 | As At 31 March 2019 |
|---|------------------------|------------------------|
| 14 Revenue from operations | | |
| Sale of products | 8,66,427 | 6,47,520 |
| Sale of services | 417,76,746 | 432,53,959 |
| | <u>426,43,173</u> | <u>439,01,479</u> |
| 15 Other income | | |
| Interest income | 1,67,747 | 1,51,783 |
| Dividend income | 32,53,231 | 29,41,124 |
| Other Income | 24 | 39,182 |
| Net profit/(loss) on sale of investment | 67,78,986 | 91,35,517 |
| | <u>101,99,988</u> | <u>122,67,606</u> |
| 16 Changes in Inventories | | |
| <u>Stock-in-Trade & Raw Materials</u> | | |
| Inventories at the beginning of the year | 6,66,510 | 8,94,904 |
| Inventories at the end of the year | 7,55,285 | 6,66,510 |
| Net (Increase)/Decrease in Stock | <u>(88,775)</u> | <u>2,28,394</u> |
| 17 Employee benefits expense | | |
| Salaries and wages | 158,04,042 | 156,23,868 |
| Remuneration to Working Partner | 12,00,000 | 12,00,000 |
| Contribution to provident and other funds | 10,48,544 | 10,44,943 |
| Staff welfare | 5,16,254 | 3,18,465 |
| | <u>185,68,840</u> | <u>181,87,276</u> |
| 18 Finance costs | | |
| Interest on taxes | 20,328 | 13,174 |
| | <u>20,328</u> | <u>13,174</u> |
| 19 Other expenses | | |
| Rent | 131,59,820 | 118,91,450 |
| Electricity charges | 18,92,658 | 19,66,566 |
| House keeping and Office maintenance | 42,84,708 | 37,61,809 |
| Repairs and maintenance | 8,99,871 | 9,56,879 |
| Bank charges | 3,24,065 | 3,34,526 |
| Telephone Charges | 1,99,269 | 1,88,771 |
| Insurance | 62,988 | 74,924 |
| Printing & Stationary | 1,14,931 | 24,934 |
| Professional fees | 2,11,424 | 4,47,300 |
| Travelling Expenses | 28,409 | 31,894 |
| Water Charges | 1,97,239 | 1,32,136 |
| Book Periodical & Subscriptions | 33,562 | 89,399 |
| Postage & Couriers | 2,310 | 980 |
| Rates & Taxes | 1,45,182 | 2,68,100 |
| Business promotion expenses | 9,24,794 | 16,97,129 |
| Custodian Charges | 23,992 | 29,901 |
| DP Charges | 1,838 | 1,547 |
| Investment Exit Fees | - | 3,82,235 |
| Portfolio management fees | 7,94,533 | 17,79,435 |
| Securities Transaction Tax | 39,562 | 66,729 |
| Other Expenses | 3,78,585 | 1,73,260 |
| Balances written off (net) | (61,872) | (4,641) |
| Bad Debts Written off | - | - |
| TRANSPORT EXPENSES | 13,358 | 12,074 |
| <u>Payment to auditors</u> | | |
| As auditor | | |
| Statutory audit | 1,18,000 | 1,18,000 |
| Reimbursement of expenses | - | - |
| | <u>237,89,226</u> | <u>244,25,337</u> |



Soul Beauty & Wellness Centre LLP

Audited Notes to the unaudited financial statements for the year ended 31st March 2020

(All amounts in ₹, unless specified otherwise)

20 Related parties

a) Related parties and their relationships

| Relationship | Name |
|--------------------------------|--------------------------|
| Where control exists | |
| Partners | Samay Industries Limited |
| Key management personnel (KMP) | |
| Partners | Sheetal Bangur |
| Partners | Surbhi Shreeyash Bangur |

b) Transactions with related parties

| Nature of Transactions | Year ended 31 March 2020 | Year ended 31 March 2019 |
|------------------------------------|-----------------------------|-----------------------------|
| <u>Samay Industries Ltd</u> | | |
| Purchase of Goods | 1,03,744 | 4,725 |
| Statutory Payments done on behalf | | - |
| <u>Ms. Sheetal Bangur</u> | | |
| Remuneration | 12,00,000 | 12,00,000 |
| Sales of Services | 1,27,336 | 22,626 |
| Unsecured Loan Taken | | 35,00,000 |
| Interest on unsecured Loan Paid | | 1,36,356 |
| <u>Ms. Surbhi Shreeyash Bangur</u> | | |
| Sales of Services | 2,34,799 | 4,18,277 |

21 There are no reported Micro, Small and Medium Enterprises as defined in the Micro, Small and Medium Enterprises Development Act, 2006 to whom the company owes due.

22 Previous year's amount have been regrouped/rearranged to conform to the classification of the current year, wherever considered necessary.

This is the summary of significant accounting policies and other explanatory information referred in our report of even date.

For D.K Baid & Co.

Chartered Accountants

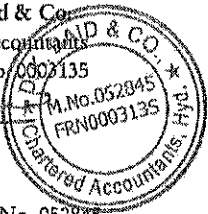
Firm Reg. No. 0003135

DCZ

(D.K Baid)

Proprietor

Membership No. 052845



For Soul Beauty & Wellness Centre LLP



Sheetal Bangur
Partner

Surbhi Shreeyash Bangur
Partner

Hyderabad

30 May 2020

Name of the Assessee :
Address :

SOUL BEAUTY AND WELLNESS CENTRE LLP
8-2-293/74/1/1011, Road No 14, Banjara Hills.
Hyderabad - 500034, Telangana
Limited Liability Partnership (LLP)
6 (3) /HYD
ABUFS8040F
2020-21
2019-20

Status :
Ward :
PAN :-
AY :
PY :

| COMPUTATION OF TOTAL INCOME | | | | |
|---|------------|-----------|-----------|-------------------|
| INCOME FROM BUSINESS OR PROFESSION | | | | Amount in Rs. |
| Profit before tax as per Statement of Profit and Loss | | | | 7,54,712 |
| Add : | | | | |
| Depreciation debited to Profit and Loss Account | | | | 58,25,968 |
| Remuneration to Partner debited to P&L | | | | 12,00,000 |
| Disallowances u/s.14A | | | | |
| As per rule 8D(i) | | | | |
| Custodian Charges | | 23,992 | | |
| DP Charges | | 1,838 | | |
| Portfolio management fees | | 7,94,533 | | |
| Account Opening and other Misc Expenses | | 12,992 | | |
| Securities Transaction Tax | | 39,562 | | |
| | | | 8,72,917 | |
| As per rule 8D(ii) | | | 22,51,077 | |
| Total disallowances computed u/s.14A | | | 31,23,994 | |
| Total expenditure not directly related to Investment activity | 399,00,905 | | | |
| Total disallowances computed u/s.14A | | | | 31,23,994 |
| Interest on taxes | | | | 20,128 |
| | | | | 109,24,802 |
| Less ; | | | | |
| Prior Period Income (Depreciation of last Year) | | | | - |
| Depreciation allowable as per section 32 | | | 58,25,968 | |
| Dividend income considered separately | | | 32,53,231 | |
| Profit on Sale of Shares considered separately | | | 67,78,986 | |
| Interest income considered separately | | | 1,67,747 | |
| | | | | 160,25,932 |
| Net taxable income from Business or Profession | | | | -51,01,130 |
| INCOME FROM CAPITAL GAINS | | | | |
| a) Short Term Capital Gain u/s 111A | | | | |
| Short Term Capital Gain on Equity Shares | | | 5,42,825 | |
| b) Short Term Capital Gain on Mutual Funds | | | | |
| IDFC Money Manager Fund - Treasury Plan | | | 3,49,039 | |
| | | | | 8,91,864 |
| c) Long Term Capital Gain | | | | |
| Long Term Capital gain on Equity Shares | | 87,165 | | |
| Less: Exempt upto Rs. 1,00,000/- | | | | |
| LTCL to carry forward | | 87,165 | | |
| Capital Gains | | | | 8,91,864 |
| INCOME FROM OTHER SOURCES | | | | |
| Interest income | | | 1,67,747 | |
| Dividend income on equity shares | | 31,77,037 | | |
| Less : Exempt u/s 10(34), r.w 115BBDA | | 10,00,000 | | |
| | | | 21,77,037 | |
| Dividend income on mutual fund units | | 76,194 | | |
| Less : Exempt u/s 10(35) | | 76,194 | | |
| Income from Other Sources | | | | 23,44,784 |
| Total net taxable income before Partner's remuneration | | | | 32,36,648 |
| Partner's Remuneration allowable u/s 40(b) | | | | 1,50,000 |
| TOTAL NET INCOME | | | | 30,86,648 |
| | | | OR | 30,86,650 |
| Set-off of Business loss of current year | 2019-20 | | | 9,09,611 |
| TOTAL INCOME (after set-off) | | | | 21,77,039 |

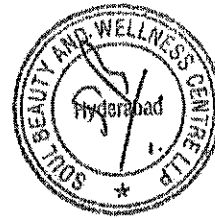


| STATEMENT OF TAXES | |
|--|----------|
| Tax payable on Net Taxable Income | |
| Income-tax on Dividend u/s 115BDDA @ 10% | 2,17,704 |
| Income-tax on Short Term Capital Gain u/s 111A@15% | - |
| Income-tax on Long Term Capital Gain @20% | - |
| Income tax on remaining income @ 30% | 2,17,704 |
| Surcharge @ 12% | - |
| Income-tax and surcharge | 2,17,704 |
| Health & Education Cess @ 4% | 8,708 |
| Net Tax Payable | 2,26,412 |
| Interest U/s 234 A, B, C as per ITR | |
| Total tax & Interest payable | 2,26,412 |
| TDS as per 26AS | 20,751 |
| Advance Tax | 1,65,000 |
| Balance Payable/(Refundable) | 40,660 |

As per ITR

| Losses carried forward | | | | | |
|-----------------------------|---------------|-------------------------|-------------------------|------------------------|-----------------|
| Assessment Year | Business Loss | Unabsorbed depreciation | Short-term Capital Loss | Long-term Capital Loss | Total Loss c/fd |
| 2011-12 | | | | | 0 |
| 2012-13 | 81,99,676 | | | | 81,99,676 |
| 2013-14 | 49,59,359 | | | | 49,59,359 |
| 2014-15 | | | | | |
| 2015-16 | | 28,51,941 | | | 28,51,941 |
| 2016-17 | | | | | |
| 2017-18 | | | | | |
| 2018-19 | | 32,96,690 | | 15,63,519 | 48,60,209 |
| Total loss of earlier years | 131,59,035 | 61,48,631 | | 15,63,519 | 208,71,185 |
| Loss of FY 2019-20 | | 41,91,519 | | | 41,91,519 |
| Total Loss carried forward | 131,59,035 | 103,40,150 | | 15,63,519 | 250,62,704 |

| Book Profit for remuneration allowable to Partner | |
|---|------------|
| Particulars | Amount |
| Profit/(Loss) after adjustments u/s 28 to 44D | -51,01,130 |
| Add remuneration to Partner debited to P&L | 12,00,000 |
| Book Profit/(Loss) | -39,01,130 |
| Partner's Remuneration allowable u/s 40(b) | 1,50,000 |



SOUL BEAUTY AND WELLNESS CENTRE LLP
Partner Capital Account for the period 31.03.2020
Annexure - A

| Capital Account | Ms.Sheetal | Ms. Surbhi | Apurva Export Pvt Ltd | Samay Industries | Total |
|--|------------|------------|-----------------------|------------------|-------------|
| O.P Balance 01.04.2019 | 250,00,000 | 2,00,000 | 800,00,000 | 2000,00,000 | 3052,00,000 |
| Add: | - | - | - | - | - |
| Sub Total | 250,00,000 | 2,00,000 | 800,00,000 | 2000,00,000 | 3052,00,000 |
| Less: | - | - | - | - | - |
| Closing capital balance as on 31.03.2020 | 250,00,000 | 2,00,000 | 800,00,000 | 2000,00,000 | 3052,00,000 |

| Current account | Ms.Sheetal | Ms. Surbhi | Apurva Export Pvt Ltd | Samay Industries | Total |
|---|--------------|------------|-----------------------|------------------|------------|
| O.P Balance 01.04.2019 | (122,64,219) | 4,36,075 | 69,64,106 | 330,18,246 | 281,54,208 |
| Salary to Working Partner | 12,00,000 | - | - | - | 12,00,000 |
| Remuneration as % of book profit | - | - | - | - | - |
| Payment against printing charges | - | - | - | - | - |
| Drawings | 12,02,500 | 2,500 | - | - | 12,05,000 |
| (Profit)/Loss transferd from Reserves & Surplus | (42,264) | (5,283) | (1,10,943) | (3,69,810) | (5,28,300) |
| Closing balance as on 31.03.2020 | (122,24,455) | 4,38,858 | 70,75,049 | 333,88,056 | 286,77,508 |

| Reserves and Surplus / Business Losses carried forward | Ms.Sheetal | Ms. Surbhi | Apurva Export Pvt Ltd | Samay Industries | Amount |
|--|------------|------------|-----------------------|------------------|------------|
| (Profit)/Loss F.Y 2019-20 | (42,264) | (5,283) | (1,10,943) | (3,69,810) | (5,28,300) |
| Total | (42,264) | (5,283) | (1,10,943) | (3,69,810) | (5,28,300) |

Profit for the year after depreciation

| Particulars | Amount |
|------------------|-----------|
| Jubilee Branch | (1292295) |
| Banjara Branch | 46,46,486 |
| Avasa Branch | 3,85,011 |
| Marigold Branch | 1,29,693 |
| Filmnagar Branch | (2947899) |
| Kurnool Branch | (392696) |
| | 5,28,300 |

| Share of profit | Ms. Sheetal | Ms. Surbhi | Apurva Export Pvt Ltd | Samay Industries | Total |
|--|-------------|------------|-----------------------|------------------|----------|
| Profit/(Loss) from 01.04.2019 - 31.03.2020 | | | | | 5,28,300 |
| Profit sharing ratio from 01.04.2019 to 31.03.2020 | 8% | 1% | 21% | 70% | 100% |
| Share of Profit/(Loss) from 01.04.2019 to 31.03.2020 | 42,264 | 5,283 | 1,10,943 | 3,69,810 | 5,28,300 |
| Share of Profit/(Loss) | 42,264 | 5,283 | 1,10,943 | 3,69,810 | 5,28,300 |



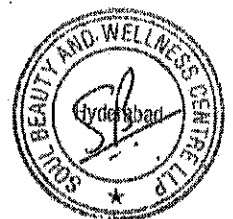
| Particulars | Sum of Debit | Sum of Credit |
|--|--------------|---------------|
| | Total | Total |
| 20 Microns Ltd | 2631696.00 | |
| Aditya Birla Capital | 10714030.00 | |
| Advance Income Tax 2019-20 | 165000.00 | |
| Advance Received Against Bills | | 28597.68 |
| Advertisement Exp | 924794.40 | |
| Airtel Tele Services | | 5345.00 |
| AKSH OPTIFIBRE LIMIT | 3206304.00 | |
| Akzo Nobel India Limited | 7908836.00 | |
| Amareswari Mandala | | 3989.00 |
| Ambika Cotton Mill Ltd | 740239.00 | |
| Ambuja Cements Ltd | 2410207.00 | |
| Amc Charges | 519030.00 | |
| Angam Phinao | | 4478.00 |
| Apurva Export Private Limited Capital A/c | | 80000000.00 |
| Apurva Export Private Limited(Current A/c) | | 6964106.00 |
| Architecture and Design Office | | 25050.00 |
| Asango | | 31680.00 |
| Ask Wealth Advisors Pvt Ltd - PMS | | 109495.74 |
| Audit Fees | 118000.00 | |
| Auraine Botanicals Pvt Ltd | | 12100.00 |
| Avasa (P&L A/c) | 125283.07 | |
| Axis Bank (A/c 913020054159960) | 12612.21 | |
| Ayyappa Facility Services | | 122662.00 |
| Bajaj Electricals Ltd | 18712321.60 | |
| Balance Due | 353945.00 | |
| Bandhan Bank Limited | 3106883.00 | |
| Bank Charges | 62908.38 | |
| Basic Salary | 5887774.00 | |
| Bharat Electronics Ltd | 924918.00 | |
| Bharti Disponeeds | | 22060.00 |
| BHAWAR LIFESTYLE | | 4250.00 |
| Bollapalli Swathi | | 5936.00 |
| Bonus Paid | 495634.00 | |
| Bonus Payable | | 495634.00 |
| Bosch Limited | 3916655.00 | |
| Building - Interior | 24967897.00 | |
| Cash | 170107.00 | |
| Cash - Corporate | 16000.00 | |
| Century Plyboards | 3553763.00 | |
| CGST Payable | | 205110.25 |
| CGST Receivable | 239768.62 | |
| Coal India Ltd | 7154403.83 | |
| Computer & Peripherals | 37024.00 | |
| Computers & Software Maintenance | 40700.00 | |
| Conveyance | 136455.00 | |
| Cu A/c 03172020001002 (HDFC) | 586119.65 | |
| Cu A/c 0317-202-0001019 Hdfc Bank | 40505.73 | |
| Cu A/c 03172020001132 Hdfc Bank | 92467.18 | |
| Cu A/c 03172560001410 HDFC Bank Ltd | 888224.42 | |
| Cu A/c 50200014442851 HDFC Bank | 82541.15 | |
| Cu A/c 50200018020784 Hdfc Bank | 15153.92 | |
| Cu A/c 50200033897034 HDFC Bank | 150428.22 | |
| Custodian Charges | 23991.63 | |
| D K Baid and Company | | 108000.00 |
| Depreciation | 5825968.00 | |
| Devi Security and Housekeeping Manpower Services | | 35100.00 |
| Dilip Kumar Ojha | | 1200.00 |
| Dividend on Mutual Fund PMS | | 76193.58 |



| | | |
|---|-------------|------------|
| Dividend on Shares | | 2682956.10 |
| Dividend on Shares - PMS | | 494080.95 |
| Dividend Receivable on Equity PMS | 38524.85 | |
| DP Charges | 1838.00 | |
| Electrical & Fitting Equipments | 9326480.00 | |
| Electricity Charges | 1892657.61 | |
| Electricity Deposits | 58676.00 | |
| Emami Limited | 606655.00 | |
| Employer Contribution - ESI | 291363.00 | |
| Employer Contribution - PF | 757181.00 | |
| ERNST & YOUNG LLP | | 23600.00 |
| Esi Payable | | 25874.00 |
| EVEREST KANTO CYLINDER | 3821398.00 | |
| Filing Fee | 1400.00 | |
| Filmnagar (P&L A/C) | | 1673339.67 |
| Fitato Health Solutions Private Limited | 4084.00 | |
| Fixed Deposit - HDFC | 772549.80 | |
| Food Allowance | 935261.00 | |
| Foseco India Ltd | 1311547.00 | |
| Furniture & Fixtures | 8887227.00 | |
| G Sumlatha | | 2496.00 |
| Gantagi Sudheer Kumar | | 5127.00 |
| Generator and Stabilizer | 697755.00 | |
| Glenmark Pharmaceutical | 8327954.48 | |
| GoDaddy.Com, LLC | | 1347.00 |
| Godrej Industries Limited | 11730967.00 | |
| Gopal Trade Impex | | 8050.00 |
| GRANUELS INDIA LIMITED | 5595718.00 | |
| GREENPARK HOTELS & RESORTS LTD | | 83931.00 |
| GUJARAT NARMADA VAL FERTILIZER & CHEMICALS | 11052223.00 | |
| GYM Exps | 932.00 | |
| Hatsi | | 1538.00 |
| Hatsi Salaryadvance | 30000.00 | |
| Havells India Limited | 3662725.00 | |
| HCL Technologies Ltd | 541866.00 | |
| HDFC AMC LIMITED | 5837850.40 | |
| Hdfc Bank Ltd - 50200011758374-4830 PMS | 82663.32 | |
| HDFC CC 4639 1800 1002 8927 | | 1896.00 |
| Head Office (P&L A/C) | 10137748.67 | 125283.07 |
| Horshimla | | 4018.00 |
| Horshimla Salary Advance | 91500.00 | |
| Housekeeping Services | 2455968.00 | |
| Hra | 2355105.00 | |
| HT Media Limited | 5736623.00 | |
| IDEA Cellular Limited | | 2822.00 |
| IDFC Money Manager Fund - Treasure Plan - Growth-RP | 4178923.20 | |
| Igarashi Motors India | 2090948.00 | |
| IGST Payable | | 514.00 |
| IGST Receivable | 20844.42 | |
| Income Tax for Fy2017-18 | 1000.00 | |
| Income Tax for Fy2019-20 | 226412.00 | |
| Ineos Styrolution India | 1061375.00 | |
| Insurance | 62987.58 | |
| Interest Accured But Not Due on FDR | 7955.00 | |
| Interest on Income Tax | 12348.00 | |
| Interest on Tds | 4290.00 | |
| Interest on TDS F.Y.2012-13 | 2490.00 | |
| Interest on Unsecured Loans | 1726.00 | |
| Interest Received on PDR's | | 48122.00 |
| Intrest on Salary Advance | | 118875.00 |



| | | |
|--|-------------|------------|
| Intrest on Salary Advance | | 750.00 |
| Investment in PMS | 16569537.27 | |
| Jaffino Salary Advance | 24000.00 | |
| JK Tyre & Industries | 10142980.00 | |
| JM Financial Inst Securities PMS | 64625.97 | |
| Jubilee (P&L A/C) | | 3393376.21 |
| Jyoti Mediworld | 16848.00 | |
| K.S Beauty Centre | | 84725.00 |
| Kac Palm Exotica Hotels Pvt Ltd | | 2400.00 |
| Kathiawar Stores | | 71780.00 |
| Katla Rajesh Kumar | | 12710.00 |
| Kaveri Seed Co. Ltd. | 2431532.00 | |
| Kosca Distribution LLP | | 21958.00 |
| KSB Pumps Ltd | 1192644.00 | |
| Kurnool(P & L A/c) | | 2555619.04 |
| Labour Welfare Fund | 322.00 | |
| LAND (BARSHI) | 2510000.00 | |
| Laundry Services | 226873.00 | |
| Lhik Honem Haokip | | 10957.00 |
| License Charges | 113580.00 | |
| Lucy Kashung | | 12387.00 |
| Lupin Limited | 15107426.48 | |
| M/s. Sreepesto Solutions India Pvt Ltd | | 9440.00 |
| Maintenance Expenses | 857603.00 | |
| Management Fees | 794532.59 | |
| Mangalore Chemicals & Fertilizer Ltd | 7289798.28 | |
| Manoj Salary Advance | 6000.00 | |
| Marico Ltd | 795329.00 | |
| Marigold (P&L) A/c | | 2515413.76 |
| Membership & Renewal Fees | | 1030471.00 |
| Membership Fees- Yoga Centre | | 4379995.00 |
| Mobile Phones | 21126.00 | |
| Moirangthem Devi | | 2443.00 |
| Motilal Oswal Securities Ltd | 239685.50 | |
| N.Anita | | 5266.00 |
| N.Vasundra Devi (Rent Deposit) | 1845920.00 | |
| Natco Pharma Ltd | 6481358.00 | |
| NAVRAJ BHATTARAI | | 10371.00 |
| Nazia Ironers Pvt Ltd | | 19713.00 |
| NBCC (INDIA) LIMITED | 4304664.00 | |
| Nemala Ram Kumar | | 200603.00 |
| Nengunhat Singsit(Ebom) | | 475.00 |
| News Paper & Magazine | 21770.00 | |
| NHPC LTD | 3124594.00 | |
| Ningrej/ New Rebecca Salary Advance | 130000.00 | |
| Ningrej Rebecca | | 10554.00 |
| NMDC LTD., | 3123041.77 | |
| OBCMPL-ALL CAP STRATEGY-100246 | 23259329.67 | |
| Office Maintenance | 555610.00 | |
| OLA Recharge | 1199.00 | |
| Oldbridge All Cap Advances-246 | 915238.00 | |
| Omkar SPL Chemical Ltd | 1651464.00 | |
| Omulane Management Solutions Pvt Ltd | | 38173.00 |
| On Mobile Global Limited | 8469585.00 | |
| Opening Stock | 666510.00 | |
| Orient Refractories | 1058348.00 | |
| Other Expenses | 12991.89 | |
| Other Income | | 24.39 |
| Perfect Air Conditioning Service | | 10500.00 |
| Performance Incentives | 4348925.00 | |



| | | |
|---|-------------|--------------|
| Petty Cash | 11785.00 | |
| Pf Payable | | 110861.00 |
| Plant & Machinery | 1681777.00 | |
| Pooja | | 572.00 |
| Pooja Expenses | 187722.00 | |
| Pooja Salary advance | 23000.00 | |
| Postage and Courier | 2310.00 | |
| PPAP AUTOMOTIVE LIMITED | 2733671.01 | |
| Prepaid Expense | 210870.00 | |
| Prepaid Insurance | 73920.41 | |
| Printing & Stationary | 114931.00 | |
| Professional Charges | 211424.00 | |
| Professional Tax | 12500.00 | |
| Professional Tax Payable | | 5350.00 |
| Profit / Loss on Shares - LTG | | 1061226.00 |
| Profit / Loss on Shares - STG | | 186663.00 |
| Profit / Loss on Shares -PMS LTG | | 4825896.43 |
| Profit / Loss on Shares -PMS STG | | 356162.07 |
| Profit/Loss on Redemption / Switch of MF | | 349038.57 |
| Provision for Exps | | 36000.00 |
| Provision for Income Tax Fy2019-20 | | 226412.00 |
| Purchase @ 12% IGST | 7506.00 | |
| Purchase @ 12% SGST + CGST | 133938.18 | |
| Purchase @ 18% IGST | 316343.40 | |
| Purchase @ 18% SGST + CGST | 2697093.26 | |
| Purchase @ 3% SGST + CGST | 1704.00 | |
| Purchase @ 5% IGST | 22860.00 | |
| Purchase @ 5% SGST + CGST | 232161.04 | |
| R.Shiva Govind Raju | | 4001.00 |
| Rama Karki | | 4971.00 |
| Ramshiroman Tiwari | | 7742.00 |
| Rane Brake Lining Ltd | 4515385.00 | |
| Rates & Taxes | 17380.00 | |
| RBL Bank Limited | 4085526.00 | |
| Rebecca Vunghoihnem | | 8466.00 |
| Reimbursement of Tds by ASK Investment Managers | 9280.00 | |
| Reimbursement of Tds by Old Bridge Capital Mgmt.P L | 11851.00 | |
| Relax Bath World | | 4130.00 |
| Reliance Industries Limited | 2212545.00 | |
| Remuneration to Partners | 1200000.00 | |
| Rent | 13090135.00 | |
| Rent-Guest House | 69685.00 | |
| Repair & Maintenance | 237826.00 | |
| Repair & Maintenance - Furnitures & Fixtures | 75785.00 | |
| Repair & Maintenance - Office Building | 30.00 | |
| Repair & Maintenance - Office Equipment | 5500.00 | |
| Repair & Maintenance Generator | 21000.00 | |
| Round Off | 0.00 | 14.08 |
| S.M.Naresh(Nani) | | 7500.00 |
| S.P.Surendar | | 5913.00 |
| SAINT-GOBAIN SEKURIT | 1000469.00 | |
| Salaries Payable | | 722257.00 |
| Sales @ 18% IGST | | 155858.00 |
| Sales @ 18% SGST + CGST | | 709865.97 |
| Sales @ 3% SGST + CGST | | 703.00 |
| Salon Expense | 450128.76 | |
| Salon Income | | 18522127.00 |
| Samay Industries Limited (Current Account) | | 33018246.00 |
| Samay Industries Ltd - Capital Ac | | 200000000.00 |
| Sangeeta Lamkang | | 9287.00 |

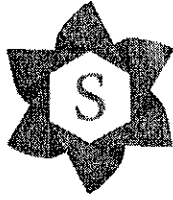


| | | |
|--|-------------|-------------|
| Satya | | 6500.00 |
| Savio John Pereira Salon | 10000.00 | |
| Seasoul Cosmeceuticals Pvt Ltd | | 3271.00 |
| Security Deposit | 2149688.00 | |
| Sengee Biochem Exim Pvt Ltd-Pune | | 73458.00 |
| SGST Payable | | 203110.25 |
| SGST Receivable | 244488.62 | |
| Sheetal Bangur | | 2500000.00 |
| Sheetal Bangur(Current Ac) | 12266719.06 | |
| Shelly Cmaineimo Chongloi | | 5212.00 |
| Sintex Industries Limited | 678644.00 | |
| Softwares | 425.00 | |
| Sonali Salary Advance | 2000.00 | |
| Soul Beauty & Wellness Centre LLp (Avasa) | 5334912.86 | 2325506.00 |
| Soul Beauty & Wellness Centre LLp (Banjara) | | 45089691.44 |
| Soul Beauty & Wellness Centre LLp (Film Nagar) | 11296524.77 | |
| Soul Beauty & Wellness Centre LLp (Jubilee) | 24192682.72 | 3113901.56 |
| Soul Beauty & Wellness Centre LLp (Kurnool) | 4858144.49 | 364621.00 |
| Soul Beauty & Wellness Centre LLp (Marigold) | 6153058.17 | 941603.00 |
| Spa Expense | 337540.00 | |
| Spa Income | | 17844153.00 |
| Srinivas | | 2381.00 |
| Stacy | | 2033.00 |
| Staff Welfare | 516254.00 | |
| Stamlo Industries Limited | | 169197.00 |
| Stipend Paid | 558195.00 | |
| Stipend Payable | | 51189.00 |
| STT Charges | 39562.12 | |
| Subscription Charges | 11792.00 | |
| SUN Pharmaceuticals | 4979848.00 | |
| Sundry Balances Written Back | | 61858.35 |
| Sunitha Carangulla | | 34594.00 |
| Sunitha Salary Advance | 10000.00 | |
| Supreme Industries Ltd | 3176816.89 | |
| Surbhi Bangur | | 200000.00 |
| Surbhi Bangur (Current Account) | | 433575.00 |
| Surbhi Holidays Pvt Ltd | | 9151.00 |
| Susheel Barack | | 6000.00 |
| Suven Life Sciences | 924655.12 | |
| Syed Siddqui Ahmed | | 13363.00 |
| Tds Arrears Paid for 2012-13 | 1200.00 | |
| Tds Payable - 194 C (1%) | | 3867.00 |
| Tds Payable - 194 C (2%) | | 2736.00 |
| Tds Payable - 194 I (Rent) (10%) | | 108445.00 |
| Tds Payable - 194 J (10%) | | 26638.00 |
| Tds Payble - 192 B (Salary) | | 500.00 |
| Tds Receivable Fy 19-20 | 20751.20 | |
| Tejeswini.M | | 1419722.00 |
| Telephone & Internet Exp. | 199269.00 | |
| Tid Charges | 261157.12 | |
| TRANSPORT EXPENSES | 13358.00 | |
| Travelling Expenses | 28409.00 | |
| Triveni Turbine Limited | 6512427.25 | |
| TSSPDCL | | 63673.00 |
| Ummakanth Panda | | 7500.00 |
| Unichem Laboratories | 3546515.95 | |
| Uptown Banjara | | 12689.00 |
| Varun Beverages Limited | 1364721.00 | |
| Venkat | | 1169.00 |
| Venkat Salary Advance | 11000.00 | |



| | | |
|--------------------------------|---------------------|---------------------|
| VRL Logistics Ltd | 2920485.00 | |
| Washing and Grooming Allowance | 1223148.00 | |
| Water Charges | 197239.00 | |
| ZEE Entertainment Enterprises | 773762.00 | |
| Zuari Agro Chemicals | 5364775.00 | |
| TOTAL | 465907531.16 | 465907531.16 |





SOUL

Spa | Salon | Gym | Fitness | Nutrition
M/s. D.K.BAID & Co.
Chartered Accountants
Hyderabad.

Dear Sir,

Representation of Management for the Statutory Audit of Soul Beauty & Wellness Center LLP for year ended 31st March, 2020.

This representation letter is provided in connection with your audit of and reporting on the financial statements comprising of the Balance Sheet as at 31st March, 2020 and the Statement of Profit & Loss for the year ended 31st March, 2020, inter alia, for the purpose of expressing an opinion as to whether the said financial statements give a true and fair view of the financial position of Soul Beauty And Wellness Centre LLP as at 31st March, 2020 and of the result of operations for the year ended on that date.

We acknowledge our responsibility for preparation of the said financial statements in accordance with the provisions of the Limited Liability Partnership Act, 2008 and on the accounting principle of going concern and on the historical cost convention. Expenses and Income to the extent considered payable and receivable, respectively, are accounted for on accrual basis, except those with significant uncertainties.

We confirm, to the best of our knowledge and belief, the following representations:

ACCOUNTING POLICIES

1. The accounting policies, which are material or critical in determining the results of operations for the year and financial positions are set out in the financial statements and are consistent with those adopted in the financial statements for the previous year. The financial statements are prepared on accrual basis except as stated otherwise.

ASSETS

2. The LLP has a satisfactory title to all assets and there are no liens or encumbrances on the LLP's assets (except lien marking on fixed deposit with HDFC Bank of Rs 7,72,550/- against issue of corporate credit cards).
3. Assets other than Fixed Assets and Non-Current Investments have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet. The provision for depreciation and all other known liabilities is adequate and not in excess of the amount reasonably necessary.

Banjara Hills •
Jubilee Hills •
Avasa Hotel •
Marigold Hotel •
Film Nagar •
Kurnool •

SOUL BEAUTY & WELLNESS CENTRE LLP



CORPORATE ADDRESS

4th Floor, Uptown Banjara, Road No. 3, Banjara Hills
Hyderabad-500 034, India M: +91 9347671805 | 9346065095

www.welcometosoul.com | info@soulindia.in
[facebook.com/welcometosoul](https://www.facebook.com/welcometosoul)

FIXED ASSETS

4. All fixed assets shown in the Balance Sheet were in existence as on the Balance Sheet date .
5. The net book values at which fixed assets are stated in the Balance Sheet are arrived at:
 - (a) after taking into account all capital expenditure on additions thereto, but no expenditure properly chargeable to revenue;
 - (b) after eliminating the amount realized of items sold, discarded, demolished or destroyed;
 - (c) after providing adequate depreciation on fixed assets during the period.

CAPITAL COMMITMENTS

6. At the Balance Sheet date, there were no outstanding commitments for capital expenditure (net of advances).

INVESTMENTS

7. LLP funds are invested in shares and mutual funds and are intended to be held for long term and are not held for in the course of regular trading activity or as stock in trade.
8. All investments made by the LLP have been classified as a long term investment and have been valued at cost.
9. All investments belong to the LLP and they do not include any investments held on behalf of any other person.
10. The LLP has clear title to all its investments and there are no charges against the investments of the LLP.

INVENTORIES

11. Inventories at the year-end consisted of the stock in trade and consumables amounting to Rs. 7,55,285 /-
12. All quantities were determined by actual physical count taken under our supervision and in accordance with written instructions.
13. All goods included in the inventory are the property of the entity, none of the goods are held as consignee for others or as bailee, and none of the goods are subject to any charge.
14. All inventories owned by the entity, wherever located, have been recorded.
15. Inventories do not include goods sold to customers for which delivery is yet to be made.
16. No item of inventories has a net realizable value in the ordinary course of business, which is less than the amount at which it is included in inventories.
17. The basis of valuation is the same as those used in the previous year.

TRADE RECEIVABLES, LOANS AND ADVANCES

18. The trade receivables, loans and advances appearing in the books as at Balance Sheet date are considered good and fully recoverable except to the extent stated otherwise.
19. Certain balances in Trade Receivables and Loans and advances are subject to confirmations and reconciliation. In our opinion, adjustments, if any, on such confirmations/reconciliations will not have material impact on the profit for the year.

LIABILITIES

20. We have recorded all known liabilities in the financial statements.
21. The debit and credit balances of current liabilities and advances have been correctly allocated and shown in the Balance Sheet.
22. We have not received any intimation from suppliers regarding their status under the Micro, Small and Medium Enterprises Act, 2006 and hence disclosures, if any, relating to amounts unpaid as at the year-end together with interest paid/payable as required under the said Act have not been given.
23. Certain balances in Other Current Liabilities are subject to confirmations and reconciliation. In our opinion, adjustments, if any, on such confirmations/reconciliations will not have material impact on the profit/loss for the year.
24. There are no Show Cause Notices which are received and not contested or not represented by the LLP and will result in liabilities to the LLP as at the Balance Sheet date.
25. That there are no suits filed on the LLP and filed by the LLP as at the Balance Sheet date.

STATEMENT OF PROFIT AND LOSS

26. The allocation between capital and revenue has been correctly made and no expenditure of capital nature has been charged to revenue.
27. No personal expenses of employees or Partners other than those payable under contractual obligations or in accordance with the prevailing business practices had been charged to revenue.
28. We do not refund the membership fee or any such fee except for membership fee collected for which services could not be provided, which was received by us in the course of our business hence there shall be no future liability of such amount received to the LLP.

RELATED PARTY TRANSACTIONS

29. We have identified all the related parties and transactions with all such parties. The information provided to you is complete in all respects.
30. The disclosures made in the financial statements are adequate having regard to the frame work under which the financial statements have been drawn.

| Nature of Transactions | Year ended 31 March 2020 |
|-----------------------------------|-----------------------------|
| <u>Samay Industries Ltd</u> | |
| Purchase of Goods | 1,03,744 |
| Statutory Payments done on behalf | |
| <u>Ms Sheetal Bangur</u> | |
| Remuneration | 12,00,000 |
| Sales of Services | 1,27,336 |
| <u>Ms. Surbhi Shreyash Bangur</u> | |
| Sales of Services | 2,34,799 |

31. The financial statements are free from material misstatements, including omissions with regard to related parties and transaction with related parties.

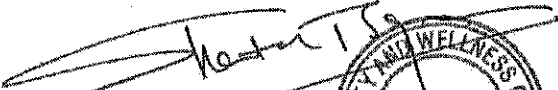
FRAUD AND ERRORS

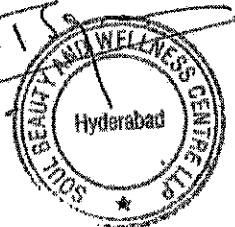
32. The management acknowledges its responsibility for the implementation and operation of accounting and internal control systems that are designed to prevent and detect fraud and error;
33. There have been no irregularities involving management or employees who have a significant role in the system of internal control that could have a material effect on the financial statements.

GENERAL

34. Samay Industries Limited and Apurva Export Private Limited are partner of the LLP.
35. There is no undisputed amount payable in respect of provident fund, employees' state insurance, income tax, professional tax, Goods and service tax and any other statutory dues outstanding as at the year-end for a period of more than six months from the day they became payable.
36. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
37. Except as described in the financial statements, there have been no events subsequent to the balance sheet date which require adjustment of, or disclosure in, the financial statements or notes thereto.
38. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
39. There are no subsequent events after the date of balance sheet which have a material impact on the financial statements.
40. No interest on partner's capital account is payable as per the declarations taken from Partners.
41. Purchase commitments and sales commitments and sales terms: **NOT APPLICABLE/NIL.**
42. Conflicts of interest: **NOT APPLICABLE/NIL.**

Thanking you,
For Soul Beauty & Wellness Centre LLP


Sheetal Bangur
Partner
Date : 30.05.2020
Place : Hyderabad



SOUL BEAUTY AND WELLNESS CENTRE LLP

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON AND FOR THE YEAR ENDED 31ST MARCH, 2020.

NOTE: 1 SIGNIFICANT ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION

The financial statements are prepared under the historical cost convention on the accounting principles of a going concern and the LLP follows mercantile system of accounting and recognizes income and expenditure on accrual basis except those with significant uncertainties.

1.2 USE OF ESTIMATES

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, revenues and expenses and disclosure of contingent liabilities on the date of financial statements. The recognition, measurement, classification or disclosure of an item or information in the financial statements is made relying on these estimates.

1.3 INVENTORIES

Inventories are valued at lower of cost or net realizable value after providing for obsolescence, if any. The cost of inventories comprises of cost of purchase, cost of conversion (where applicable) and other costs incurred in bringing them to their present location and condition.

1.4 REVENUE RECOGNITION

Revenue is recognized to the extent it is probable that the economic benefits will flow to the Firm and the revenue can be reliably measured.

Revenue from sale of goods is recognized when the property and significant risks and rewards of ownership are transferred to the buyer or no significant uncertainty exists regarding the amount of consideration that is derived from the sale of goods. Sales exclude sales tax, wherever applicable and are net of sale returns and rebates.

Revenue from services is recognized as and when services are rendered. Revenue from membership fee is recognised as and when received.

Revenue from Interest recognized on a time proportion basis taking into account the amount outstanding and the rate applicable, except in cases where recovery of principal is uncertain.

Revenue from Dividend is recognized when the right to receive payment is established.

1.5 TANGIBLE FIXED ASSETS

All fixed assets are stated at cost, less depreciation provided on Written down Value basis at the rates and in the manner specified in Income Tax Act. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for the intended use.



1.6 DEPRECIATION

Depreciation is provided on Written down Value method in the manner prescribed in applicable provision of the In Income Tax Act,1961.

1.7 INVESTMENTS

Investments are classified as Long Term Investments and carried at cost after providing for any diminution in value, if such diminution is of other than temporary nature.

1.8 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provisions are made based on a reliable estimate when it is probable that an outflow of resources embodying benefits will be required to settle a present obligation as a result of past events. Contingent liabilities are disclosed in the notes to accounts and are determined based on the management perception that these liabilities are not likely to materialize. Contingent assets are not recognized or disclosed in the financial statements.

OTHER NOTES

2.1 Contingent liabilities and commitments : NIL (Previous Year : NIL)

2.2 There are no Micro, Small and Medium enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) to whom the LLP owes amounts on account of principal together with interest as at 31st March 2019 and accordingly no additional disclosures have been made. The information has been determined to the extent micro, small and medium enterprises could be identified on basis of information available with the LLP. This has been relied upon by the Auditors.

2.3 Balances In Current Liabilities, Trade Receivables and Loans and Advances are subject to confirmations and reconciliation. In the opinion of the Management, adjustments, if any, on such confirmations / reconciliations will not have material Impact on the Profit for the year.

| | | | |
|-----|---------------------------------|---|-----|
| 2.4 | Value of Imports on CIF basis | : | NIL |
| 2.5 | Expenditure in Foreign Currency | : | NIL |
| 2.6 | Consumption of Raw Material | : | NIL |
| 2.7 | Earnings in Foreign Exchange | : | NIL |

For D.K. Baid & Co

Chartered Accountants

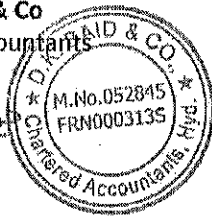
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D.C.B.

(D.K. Baid)

Proprietor

(Membership No 052845)



For Soul Beauty And Wellness Center LLP

Sheetal Bangur *Surbhi Shreyash Bangur*

Sheetal Bangur

Partner

Surbhi Shreyash Bangur

Partner

Place: Hyderabad

Date: 30.05.2020



