


<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>				Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				
PAN	AANFT8504B			
Name	TRANSFIGURE MANAGEMENT CONSULTING LLP			
Address	127/7 , Vinayaga Flat, 2Nd Floor, Kamaraj Nagar, Nungambakkam , Chennai , 29-Tamil Nadu, 91-INDIA, 600094			
Status	Firm	Form Number	ITR-5	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	821829340290723	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	4,06,770	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	4,06,770	
	Net tax payable	5	1,26,912	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	1,26,912	
	Taxes Paid	8	1,27,362	
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 450	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
Income Tax Return submitted electronically on <u>29-Jul-2023 17:49:58</u> from IP address <u>223.178.82.177</u> and verified by <u>WILFRED PADMA</u> having PAN <u>ASWPP6393H</u> on <u>29-Jul-2023</u> using paper ITR-Verification Form /Electronic Verification Code <u>7UL8JCRV1I</u> generated through <u>Aadhaar OTP</u> mode				
System Generated Barcode/QR Code	 <b>AANFT8504B0582182934029072345a07394568ac437ed5ffa81eb4f9fdafd28e895</b>			
<b><u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u></b>				

\*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."

TRANSFIGURE MANAGEMENT CONSULTING LLP		PAN : AANFT8504B	
127/7,VINAYAGA FLAT,2ND FLOOR		ASST YEAR: 2023-24	
KAMARAJ NAGAR,3RD STREET EXTENSION,CHOLLAIMEDU		PREV YEAR: 2022-23	
CHENNAI-600094			
Statement of Total Income			
S.No	Nature of Income	Rs.	Rs.
01	INCOME FROM BUSINESS : Net Profit determined as per the Financials Enclosed Add: Partner's Salary Less : Partner's Salary allowable u/s 40(b) of Income Tax Act Less : Brought Forward Previous Year Losses	  - - (3,43,938)	  7,50,705
	Taxable Income		4,06,767
	Tax computation		
04	Tax on Total Income		1,22,030
05	Less : Rebate under 87A		-
06	Tax Payable		1,22,030
07	Add : Education Cess 4%		4,881
08	Total Tax Payable		1,26,911
	TDS Receivable (if Any)		1,27,362
			(451)
09	Less : Advance Tax Paid		-
10	Balance Tax Payable		(451)
11	Interest Payable		
	U/s.234 A	-	
	U/s.234 B	-	
	U/s.234 C	-	
12	Balance Tax Payable		(450)
13	Less : Self Assessment Tax Paid		-
14	Balance Tax Payable / Refundable		(450)

## **INDEPENDENT AUDITOR'S REPORT**

To the Partners of Transfigure Management Consulting LLP for the year ended March 31, 2023.

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Transfigure Management Consulting LLP ("the LLP"), which comprise the Balance sheet as at 31st March 2023, the Statement of Profit and Loss and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial statements**

The Management is responsible for the preparation of these Financial statements that give a true and fair view of the financial position, financial performance the LLP in accordance with the accounting principles generally accepted in India, including the Accounting Standards. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the LLP 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

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

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 risk of material misstatement of the Statement of Accounts, 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, but not for the purpose of expressing an opinion on the effectiveness of the LLP's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the LLP's Management.
- Conclude on the appropriateness of the LLP's Management 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 LLP's ability to continue

**NRG Associates**  
Chartered Accountants

attention in our auditor's report to the related disclosures in the Statement of Accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, further events or conditions may cause the LLP to cease to continue as a going concern.

We communicate with the LLP's Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Opinion**

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 Act 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 March 31, 2023;
- b) In the case of the Profit and Loss Account, of the profit for the year ended on that date;
- and

**Report on Other Legal and Regulatory Requirements**

We report that:

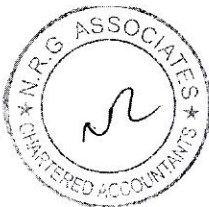
- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion proper books of account as required by law have been kept by the LLP so far as appears from our examination of those books.
- c) The Balance Sheet and the statement of profit & loss dealt with by this Report is in agreement with the books of account.
- d) In our opinion the balance sheet and the statement of profit & loss comply with the Accounting Standards to the extent applicable.

**For N.R.G.Associates**

FRN: 007973S

Chartered Accountants

*N. Rajaganesh*



**N Raja Ganesh**

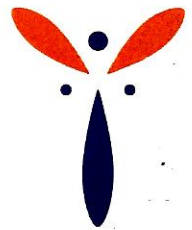
**MN: 206590**

Place: Chennai

Date: 04th September 2023

UDIN: 23206590BGSXIS7797





**TRANSFIGURE MANAGEMENT CONSULTING LLP**  
 127/7, VINAYAGA FLAT, 2ND FLOOR  
 KAMARAJ NAGAR, 3RD STREET EXTENSION, CHOLLAIMEDU  
 CHENNAI-600094

PAN : AANFT8504B  
 ASST YEAR: 2023-24  
 PREV YEAR: 2022-23

**TRANSFIGURE**  
 Management Consulting LLP

**Statement of Total Income**

S.No	Nature of Income	Rs.	Rs.
01	<b>INCOME FROM BUSINESS :</b> <i>Net Profit determined as per the Financials Enclosed</i> <i>Add: Partner's Salary</i> <i>Less : Partner's Salary allowable u/s 40(b) of Income Tax Act</i> <i>Less : Brought Forward Previous Year Losses</i>		7,50,705
	<b>Taxable Income</b>		<b>4,06,767</b>
	<b>Tax computation</b>		
04	<i>Tax on Total Income</i>		1,22,030
05	<i>Less : Rebate under 87A</i>		-
06	<i>Tax Payable</i>		1,22,030
07	<i>Add : Education Cess 4%</i>		4,881
08	<i>Total Tax Payable</i> <i>TDS Receivable (if Any)</i>		1,26,911 1,27,362
			(451)
09	<i>Less : Advance Tax Paid</i>		-
10	<i>Balance Tax Payable</i>		(451)
11	<i>Interest Payable</i> <i>U/s. 234 A</i> <i>U/s. 234 B</i> <i>U/s. 234 C</i>	- - -	- - -
12	<i>Balance Tax Payable</i>		(450)
13	<i>Less : Self Assessment Tax Paid</i>		-
14	<b>Balance Tax Payable / Refundable</b>		<b>(450)</b>

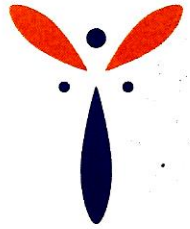


**TRANSFIGURE MANAGEMENT CONSULTING LLP**

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Br. Off. : New No. 38 | Old No. 44 | First Floor | Brindavan Street Extn. | West Mambalam | Chennai - 600 033 | India | ☎ 044 4958 5855 | 🌐 www.transfigure.in

GST No. 33AANFT8504B1ZC | PAN No. AANFT8504B | LLP IN : AAM-7625 | E-mail : martin@transfigure.in | td@transfigure.in



Balance Sheet as on 31st march 2023

{Amount in ₹ except share data or unless otherwise stated}

Particulars	Note	As at 31st March, 2023	As at 31st March, 2022
		Rs.	Rs.
<b>Contribution and liabilities</b>			
<b>I Partner's Funds</b>			
a ) Contribution	1	1,13,088	1,14,927
b ) Reserves & Surplus			
Surplus	2	4,06,767	(3,43,938)
<b>II Non Current Liabilities</b>			
a ) Long Term Borrowings	3	1,00,000	3,74,580
b ) Deferred Tax Liability			
<b>III Current Liabilities</b>			
a ) Trade Payables		6,20,625	81,341
b ) Other Current Liabilities	4	8,85,315	-
c ) Short Term Provisions		-	-
		<b>21,25,796</b>	<b>2,26,911</b>
<b>Assets</b>			
<b>I Non Current Assets</b>			
a ) Fixed Assets		6,78,185	-
Tangible Assets			-
b ) Non Current Investments			-
<b>II Current Assets</b>			
a ) Trade Receivables		9,72,674	30,681
b ) Cash & Bank Balances	5	4,74,937	1,96,230
c ) Short term Loans and advances		-	-
		<b>21,25,796</b>	<b>2,26,911</b>

Significant Accounting Policies

1

The accompanying notes are an integral part of financial Statements

In terms of our report of even date

For NRG Associates

Firm registration no.: 0079735

Chartered Accountants

N Raja Ganesh  
Partner

MN : 206590

Place : Chennai

Date : 29-07-2023

UDIN:23206590BGSXIS7797



For and on behalf of

Transfigure Management Consulting LLP

LLPIN: AAM-7625

WILFRED PADMA  
Partner

DIN: 07562343

WILFRED SELVARAJ  
Partner

DIN: 07562331

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**Statement of Profit & Loss Account for the year ended 31st march 2023**

[Amount in ₹ except share data or unless otherwise stated]

Particulars	Note	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
<b>INCOME</b>			
Revenue From Operations		60,49,285	16,36,237
Other Income		10,687	540
		<b>60,59,972</b>	<b>16,36,777</b>
<b>EXPENDITURE</b>			
Direct cost	7	19,94,679	-
Finance cost	8	46,388	
Employee cost	9	19,41,650	9,92,000
Other Costs	10	12,06,870	6,02,253
Depreciation	11	1,19,680	-
		<b>53,09,267</b>	<b>15,94,253</b>
<b>Profit Before Taxation</b>		<b>7,50,705</b>	<b>42,524</b>
<b>Tax Expenses</b>			
Current Tax			-
Deferred Tax			-
<b>Profit After Taxation</b>		<b>7,50,705</b>	<b>42,524</b>

Significant Accounting Policies

The accompanying notes are an integral part of financial Statements

In terms of our report of even date

For NRG Associates

Firm registration no.: 0079735

Chartered Accountants

*N. Raja Ganesh*  
N Raja Ganesh  
Partner  
MN : 206590  
Place : Chennai  
Date : 29-07-2023  
UDIN:23206590BGSXIS7797



For and on behalf of

Transfigure Management Consulting LLP

LLPIN: AAM-7625

*W. Padma*  
WILFRED PADMA  
Partner  
DIN: 07562343

*W. Selvaraj*  
WILFRED SELVARAJ  
Partner  
DIN: 07562331

**TRANSFIGURE MANAGEMENT CONSULTING LLP**

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Notes to Financial Statement

**1 Partner's Capital Account**

{Amount in ₹ except share data or unless otherwise stated}

Particulars	As at 31st March 2023	As at 31st March 2022
<b>Mrs. Jayasri Martin</b>		
Opening Capital Balance		-
Additional Capital		-
Share of Profit in LLP		-
Drawings		-
	-	-
<b>Mrs. Wilfred Padma</b>		
Opening Capital Balance	64,927	64,927
Additional Capital		-
Share of Profit in LLP		-
Drawings		-
	64,927	64,927
<b>Mr. Wilfred Selvaraj</b>		
Opening Capital Balance	50,000	-
Additional Capital		50,000
Share of Profit in LLP		-
Drawings		-
	50,000	50,000

**2 Surplus**

Particulars	As at 31st March, 2023	As at 31st March, 2022
Opening Balance	(3,43,938)	(3,86,462)
(+) Net Profit/(Net Loss) for the Year	7,50,705	42,524
(+) Transfer from Reserves		-
(-) Proposed Dividends		-
(-) Interim Dividends		-
(-) Transfer to Reserves		-
Closing Balance	4,06,767	(3,43,938)



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### 3 Long term borrowings

Particulars	As at 31st March, 2023	As at 31st March, 2022
Unsecured loans - shareholder		
Mrs. Jayasri Martin - Loan A/c		2,000
Mrs. Padma Wilfred - Loan A/c	1,00,000	3,72,580
Mr. Wilfred selvaraj	-	-
	1,00,000	3,74,580

**TRANSFIGURE**  
Management Consulting LLP

### 4 Other Current Liabilities

Particulars	As at 31st March, 2023	As at 31st March, 2022
Salary Payable		-
GST payable	1,67,449	-
TDS payable		-
Other payables	15,000	-
	1,82,449	-
	5,000	-

### 5 Cash & Bank Balances

Particulars	As at 31st March, 2023	As at 31st March, 2022
Cash in Hand	709	7,859
Balance with Scheduled Bank		
KVB Account - 1278135000010331	60,989	1,88,371
HDFC A/c No. 50200060919221	4,13,239	-
	4,74,937	1,96,230

### 6 Other Current Assets

Particulars	As at 31st March, 2023	As at 31st March, 2022
TDS Receivable	1,27,357	-
	1,27,357	-

### 7 Direct Cost

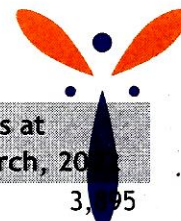
Particulars	As at 31st March, 2023	As at 31st March, 2022
Training Programm Expenses	11,17,872	-
Campaign Expenses	2,47,434	-
Event Management Expenses	3,14,609	-
Market Survey Expenses	3,14,764	-
	19,94,679	-

## TRANSFIGURE MANAGEMENT CONSULTING LLP

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## 8 Finance cost

Particulars	As at 31st March, 2023	As at 31st March, 2022
Bank charges	5,768	3,095
Car Loan Interest	40,620	72,000
	<b>46,388</b>	<b>75,095</b>

**TRANSFIGURE**  
Management Consulting LLP

## 9 Employee cost

Particulars	As at 31st March, 2023	As at 31st March, 2022
Salary	13,00,000	-
Staff welfare	2,61,650	48,000
Bonus	3,80,000	1,20,000
	<b>19,41,650</b>	<b>1,20,000</b>

## 10 Other costs

Particulars	As at 31st March, 2023	As at 31st March, 2022
Travel and Hotel Stay Expenses	2,40,000	84,000
Repairs & Maintenance	69,000	8,000
Audit Fees	15,000	5,000
Printing and Stationary	19,700	10,650
Rent	60,000	60,000
Rates and Taxes	1,300	19,840
Electricity Expenses	12,000	9,000
Postage and courier	7,000	4,000
Consultancy charges	1,21,000	25,000
Interest/penalty	6,050	1,556
Office Expenses	95,000	42,000
Internet & Domain Expenses	2,320	10,200
Commission	70,000	14,000
Petrol and Conveyance Expenses	2,88,500	65,112
Business Promotion	65,000	
Sales Promotion	1,35,000	
	<b>12,06,870</b>	<b>3,58,358</b>

## 11 Depreciation

Particulars	As at 31st March, 2023	As at 31st March, 2022
Honda Amaze - Car	1,19,679.00	
	<b>1,19,679</b>	



## TRANSFIGURE MANAGEMENT CONSULTING LLP

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## 12 Related Parties

Party	Relation
Wilfred Padma	Partner
Wilfred Selvaraj	Partner

**TRANSFIGURE**  
Management Consulting LLP

## 13 Previous years figures has been regrouped wherever necessary in confirmity with current year classification

Significant Accounting Policies

The accompanying notes are an integral part of financial Statements

In terms of our report of even date

For NRG Associates

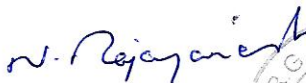
Firm registration no.: 0079735

Chartered Accountants

For and on behalf of

Transfigure Management Consulting LLP

LLPIN: AAM-7625

  
N Raja Ganesh  
Partner  
MN : 206590  
Place : Chennai  
Date :  
UDIN:23206590BGSXIS7797



  
WILFRED PADMA  
Partner  
DIN: 07562343

  
WILFRED SELVARAJ  
Partner  
DIN: 07562331

## TRANSFIGURE MANAGEMENT CONSULTING LLP

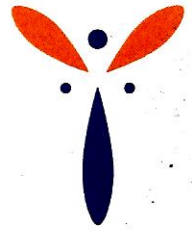
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Transfigure Management Consulting

Particulars	WDV as on 01.04.2022	Additions (Assets used more than 180 Days)	Additions (Assets used Less than 180 Days)	Deletions	Total	Rate of Depreciation(A Assets used more than 180 Days)	Rate of Depreciation(A Assets used less than 180 days)	Depreciation Additions (Assets used more than 180 Days)	Depreciation Additions (Assets used Less than 180 Days)	Total	WDV As on 31.03.2023
Vehicle	-	7,97,864	-	-	7,97,864	15.00%	7.50%	1,19,679.60	-	1,19,679.60	6,78,184.40
Total	-	7,97,864	-	-	7,97,864			1,19,679.60	-	1,19,679.60	6,78,184.40



**TRANSFIGURE**  
Management Consulting LLP

Store Address: 69/11, Ground Floor, Fairland Apts. Mookathal Street, Purasawalkam, Chennai - 600067

**TRANSFIGURE MANAGEMENT CONSULTING LLP**

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