

TAX AUDIT REPORT

OF

BE RICH MULTITRADE SOLUTION INDIA PRIVATE LIMITED

AMBAZARI, TEKDI, NAGPUR, (M.H.) 440010

F.Y. 2022-23

A.Y. 2023-24



ATUL AGRAWAL & ASSOCIATES

(Chartered Accountant)

Sahkari complex, Kali Putli chowk,

Balaghat (M.P.)

MOB NO. 9827938090

FORM NO. 3CA*[See rule 6G(1)(a)]*

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. I report that the statutory audit of,

2.

Name : BE RICH MULTITRADE SOLUTIONS INDIA PRIVATE LIMITED PAN : AAKCB6474A Status: Private Company

Address : HOUSE NO. 1179/3 NAGPUR AMBAZARI TEKDI NAGPUR Maharashtra 440010 INDIA-91

was conducted by MeCA ATUL AGRAWAL in pursuance of the provision of the 14-Companies Act, 2013 Act, and I annex here to copy of My audit report dated 19/09/2023

Along with the copy of

- (a) the audited Profit and loss account for the period beginning from 01/04/2022 to 31/03/2023
- (b) the audited balance sheet as at, 31/03/2023
- (c) the document declared by the said act to be part of, annexed to, the Profit and loss account and Balance Sheet.

2. The statement of particular required to be furnished under section 44AB is annexed herewith in Form No. 3CD .

3. In My opinion and to the best of * My information and according to explanation given to * Me and the Annexure there to are true and correct.

Subject to following observations / Qualifications if any

Sr no	Qualification type	Observations/Qualifications



Date : 21/09/2023
Place : BALAGHAT
UDIN: 23422551BGWGYU9897

21 SEP 2023

Name : CA ATUL AGRAWAL
Designation : PROPRIETOR
Firm Name : ATUL AGRAWAL & ASSOCIATES
Firm Reg. No : 018011C
Membership No : 422551
Address : SAHKARI COMPLEX KALI PUTLI CHOWK
BALAGHAT BALAGHAT Madhya Pradesh
481001 INDIA-91

FORM 3CD

[See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART A

1	Name of the Assessee	BE RICH MULTITRADE SOLUTIONS INDIA PRIVATE LIMITED		
2	Address of the Assessee	HOUSE NO. 1179/3 NAGPUR AMBAZARI TEKDI NAGPUR NAGPUR Maharashtra 440010 INDIA-91	Pin Code	440010
3	Permanent Account Number (PAN)	AAKCB6474A	Aadhar no. of the Assessee, if available	698887673059

4	Whether the assessee is liable to pay indirect tax like excise, duty, service tax, sales tax, goods and servicetax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same				Yes
	Type	State (optional)	Other Indirect Tax Type	Registration / Identification No.	
1	Goods and Services Tax	Maharashtra		27AAKCB6474A1ZP	

5	Status	Private Company	
6	Previous year from	From:01/04/2022	To :31/03/2023
7	Assessment year	2023-24	
8	Indicate the relevant clause of section 44AB under which the audit has been conducted		
1	Clause 44AB(e)- When provisions of section 44AD(4) are applicable		
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?		
	Section Under which option exercised		

PART - B

9a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?				Yes
	Name				Profit Sharing Ratio (%)
1	AMIT SHENDRE				50.00
2	JITENDRA KUSHWAHA				50.00

9b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change					No
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks

10a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).			
	Sector	Sub Sector	Code	
1	WHOLESALE AND RETAIL TRADE	Retail sale of other products n.e.c-09028	09028	

10b	If there is any change in the nature of business or profession, the particulars of such change				No
	Business	Sector	Sub Sector	Code	

11a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				Yes
	Books prescribed				
1	CASH BOOK LEGDER AND JOURNAL REGISTER WHICH ARE MAINTAIN IN COMPUTER				

For Atul Agarwal & Associates
Proprietor
M.No.422551

11b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)		
	Books maintained	Address Details (Address 1, Address 2, City Or Town Or District, State, Zip Code/Pin Code, Country)	
1	CASH BOOK LEGDER AND JOURNAL REGISTER WHICH ARE MAINTAIN IN COMPUTER	HOUSE NO. 1179/3 NAGPUR NAGPUR Maharashtra 440010 INDIA-91	

11c	List of books of account and nature of relevant documents examined.		
	Books examined		
1	CASH BOOK LEGDER AND JOURNAL REGISTER WHICH ARE MAINTAIN IN COMPUTER		

12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section(44AD,44ADA,44AE,44AF,44B,44BB,44BBA,44BBB,Chapter XII-G, First Schedule or any other relevant section.) ?			No
	Section	Amount	Description (In case OTHER)	

13a	Method of accounting employed in the previous year	02-Mercantile system		
b	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No

c	If answer to 13(b) is in the affirmative, give details of such change, and the effect thereof on the profit or loss.			Nil
	Particulars	Increase in profit		Decrease in profit

d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).			No
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e	If answer to (d) above is in the affirmative, give details of such adjustments			Nil
	ICDS	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net effect (Rs.)

f	Disclosure as per ICDS		Nil	
	ICDS		Disclosure	

14a	Method of valuation of closing stock employed in the previous year		3-Lower of Cost or Market rate	
14b	In case of deviation from the method of valuation prescribed u/s 145A, and the effect thereof on the profit or loss, please furnish			---No Deviation---
	Particulars	Increase in profit		Decrease in profit

15	Give the following particulars of the capital asset converted into stock-in-trade			Nil
	Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which the asset is converted into stock-in-trade

16a	Amounts not credited to the profit and loss account, being - The items falling within in the scope of			Nil
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	section 28				
	Description	Amount			
16b	Amounts not credited to the profit and loss account, being The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned	Nil			
	Description	Amount			
16c	Escalation claims accepted during the previous year	Nil			
	Description	Amount			
16d	any other item of income	Nil			
	Description	Amount			
16e	Capital receipt, if any	Nil			
	Description	Amount			
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish Nil				
	Details of property	Address of Property (Address 1, Address 2, City Or Town Or District , Zip Code/Pin Code ,Country ,State)	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub -section (1) of section 43 CA or fourth proviso to clause (x) sub-section (2) of section 56 applicable?
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-				
	a. Description of the block assets /Class of assets Nil				
	b. Rate of depreciation Nil				
	c. Opening WDV/Actual be Nil				
	c(a). Adjustment made to the written down value under section 115BAA/115BAD (for assessment year 2021-22 only) Nil				
	c(b). Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession				
	c(c). Adjusted written down value Nil				
	d. Additions/deductions during the year with dates; in the case of any addition of an asset, Nil				
	date put to use; including adjustments on account of				
	i) Purchase value				
	ii) CENVAT				
	iii) Change in rate of exchange of currency, and Nil				
	iv) Subsidy or grant or reimbursement, by whatever name called Nil				
	Total value of purchases				
	Put to use less than 180 days				
	Put to use more than 180 days				
	Deduction				
	Deletions out of opening WDV/Purchases put of use for 180 days or more				
	Deletions out of purchase put to use for less than 180 days				
	Total deduction				
	e. Depreciation allowable Nil				

For- Atul Agrawal & Associate
Proprietor
M.No.422651

f. Written down value at the end of the year	Nil
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19	Amounts admissible under sections			Nil
	Section	Amount debited to profit and loss account	Amount admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.	

20a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	Nil
	Description	Amount

20b	Details of contributions received from employees for various funds as referred to in section 36(1)(va)				Nil
	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	Actual date of payment to the concerned authorities

21a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.		Nil
	Capital Expenditure	Particulars	Amount

21b	Amounts inadmissible under section 40(a):-	
i	As payment to non-resident referred to in sub-clause (i)	

iA	Details of payment on which tax is not deductedNil						
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee, if available	Aadhaar number of Payee, if available	Address Details (Address 1, Address 2 ,City Or Town Or District , Zip Code ,Country ,State)

iB	Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of timeprescribed under section200(1)								Nil
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee, if available	Aadhaar number of Payee, if available	Address Details (Address 1, Address 2 ,City Or Town Or District , Zip Code ,Country ,State)	Amount of tax deducted	

bii	As payment referred to in sub-clause (ia)	
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iiA	Details of payment on which tax is not deductedNil						
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee, if available	Aadhaar number of Payee, if available	Address Details (Address 1, Address 2 ,City Or Town Or District , Zip Code ,Country ,State)

iiB	Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.								
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee, if available	Aadhaar number of Payee, if available	Address Details (Address 1, Address 2, City Or Town Or District, Zip Code, Country, State)	Amount of tax deducted	Amount out of (VI) deposited, if any

For. Anil Agarwal & Associates
Proprietor
M.No. 422551

biii	As payment referred to in sub-clause (ib)							Nil
A	Details of payment on which levy is not deducted:							
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee, if available	Aadhaar number of Payee, if available	Address Details (Address 1, Address 2 ,City Or Town Or District , Zip Code ,Country ,State)	

iv	Fringe benefit tax under sub-clause (ic)	Nil
v	Wealth tax under sub-clause (ia)	Nil
vi	Royalty, license fee, service fee etc. under sub-clause (iib)	Nil

viii	Payment to PF /other fund etc. under sub-clause (iv)	Nil
ix	Tax paid by employer for perquisites under sub-clause (v)	Nil

dA	Disallowance/deemed income under section 40A(3):On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:						Nil
	Date Of Payment	Nature Of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar number of Payee, if available	

Permanent Account Number of the payee, if available	Aadhaar number of the payee, if available
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e	Provision for payment of gratuity not allowable under section 40A(7);	Nil
f	Any sum paid by the assessee as an employer not allowable under section 40A(9);	Nil

g	Particulars of any liability of a contingent nature:	Nil
	Nature Of Liability	Amount

h	Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income:	Nil
	Particulars	Amount

i	Amount inadmissible under the proviso to section 36(1)(iii).	Nil
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22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	Nil
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23.	Particulars of any payment made to persons specified under section 40A(2)(b) Nil					
	Name of Related Person	PAN of Related Person	Aadhaar number of Related Person, if available	Relation	Nature of transaction	Payment Made(Amount)

24.	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.			Nil
	Section	Description	Amount	

25.	Any amount of profit chargeable to tax under section 41 and computation thereof				Nil
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any

26	(i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-				
A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was				
a	Paid during the previous year:				Nil
	Section	Nature of liability	Amount		

b	Not paid during the previous year:			Nil
	Section	Nature of liability	Amount	

B	was incurred in the previous year and was			
A	paid on or before the due date for furnishing the return of income of the previous year under section 139(1):			Nil
	Section	Nature of liability	Amount	

b	not paid on or before the aforesaid date			Nil
	Section	Nature of liability	Amount	

C	State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account			Nil

For-Atul Agarwal & Associates
Proprietor
No. 422551

27a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.			No
	CENVAT/ITC	Amount	Treatment in Profit & Loss/Accounts	
	Opening Balance	Nil		
	Credit Availed	Nil		
	Credit Utilized	Nil		
	Closing /outstanding Balance	Nil		

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	Nil			
Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	

28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viia), if yes, please furnish the details of the same							No
	Name of the person from which shares received	PAN of the person, if available	Aadhaar number of Payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares

29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viib), if yes, please furnish the details of the same							No
	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar number of Payee, if available	No. of Shares issued	Amount of consideration received		Fair Market value of the shares	

Aa	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?							Nil
	Nature of income							Amount

Ba	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56?							Nil
	Nature of income							Amount(in Rs)

30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]								Nil
	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar number of Person, if available	Address Details (Address 1, Address 2, City Or Town Or District, Zip Code/Pin Code, Country, State)	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

Aa	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92C, has been made during the previous year. (b) If yes, please furnish the following details.							Nil
	Under which clause of	Amount (in	Whether the	Whether the	The amount (in	Ex	Proprietor	

sub-section (1) of section 92CE primary adjustment is made?	Rs.) of primary adjustment	excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	excess money has been repatriated within the prescribed time.	Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	repatriation of money

Ba	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B. (b) If yes, please furnish the following details					Nil
Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B.	
			Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)

Ca	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2022) (b) If yes, please furnish the following details					Nil
	Nature of the impermissible avoidance arrangement		Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement			

31a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :								Nil
	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	Incase the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

B	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:						Nil
Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the	Aadhaar number of the Person from whom specified	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank	

			assessee) of the person from whom specified sum is received	sum is received, if available			draft.

Note: Particulars at (a) and (b) need not be given in case of a government company, a banking company or a corporate established by a central, state or provincial Act.

ba	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account						Nil
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Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar number of payer, if available	Nature of transaction	Amount of receipt	Date Of receipt

bb	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous						Nil
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Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar number of payer, if available	Amount of receipt

bc	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.						Nil
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Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Aadhaar number of payee, if available	Nature of transaction	Amount of Payment	Date Of Payment

b d	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year. Nil					
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Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessed) of the Payee	Aadhaar number of payee, if available	Amount of Payment

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

C	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year					
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For- Atul Agrawal & Associates
Proprietor
M.No. 422551

Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar number of payee, if available	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.

d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year: Nil							
Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar number of payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			

e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year : Nil							
Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar number of payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year			

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32a	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available.						Nil
Assessment Year	Nature of loss / allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/ allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation	Amount as assessed (give reference to relevant order)		Remark
					Amount U/S Date	Order U/S & Date	

b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	NA
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c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	No
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d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year.	NA
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	the previous year If yes, please furnish details of the same.	
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e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. If yes, please furnish the details of speculation loss if any incurred during the previous year	NA
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33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	Nil
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	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
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34a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	No
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Sr.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of column (4)	Total amount on which tax was deducted or collected at specified rate out of column (5)	Amount of tax deducted or collected out of column (6)	Total amount on which tax was deducted or collected at less than specified rate out of column (7)	Amount of tax deducted or collected on column (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of column (6) and column (8)
1	2	3	4	5	6	7	8	9	10	

b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:						NA
	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported.	

c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C (7). If yes, please furnish:			
	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along-with date of payment.	
			Amount	Date of payment
	1	2		

35 a	In the case of a trading concern, give quantitative details of principal items of goods traded:						Not Applicable
	Item Name	Unit Name	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any

35b	In the case of manufacturing concern, give quantitative details of the principal items of raw materials and finished products and
-----	---

	by-products.									
A	Raw materials:									
	Item Name	Unit Name	Opening Stock	Purchases during the previous year	Sales during the previous year	Consumption during the previous year	Closing stock	Yield of finished products	Percentage of yield	Not Applicable Shortage/excess, if any

B	Finished products:								Not Applicable	
	Item Name	Unit Name	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock		Shortage/excess, if any	

C	By-Products:								Not Applicable	
	Item Name	Unit Name	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock		Shortage/excess, if any	

36	Whether the Assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2		Not Applicable
	If yes, please furnish the following details:-		
	Amount received (in Rs.)	Date of receipt	

37	Whether any cost audit was carried out? If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.									NA

38	Whether any audit was conducted under the Central Excise Act, 1944?									NA

39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor? NA									

40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:									
	Particulars	Previous Year				Preceding previous Year				
a	Total Turnover of the Assessee	1657020				Nil				
b	Gross profit / Turnover	Nil	1657020	Nil	Nil	Nil	Nil	Nil	Nil	Nil
c	Net profit / Turnover	6003	1657020	0.36	Nil	Nil	Nil	Nil	Nil	Nil
d	Stock-in-Trade / Turnover	Nil	1657020	Nil	Nil	Nil	Nil	Nil	Nil	Nil
e	Material consumed / Finished goods produced	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

Note: The details required to be furnished for principal items of goods traded or manufactured or services rendered

41	Please furnish the details of demand raised or refund issued during the previous year under any laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings									Nil
	FY to which demand/refund relates to	Name of other Tax law	Type	Date of demand raised/refund received	Amount	Remarks				

42 a	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B					Nil
	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	please furnish list of the details/transactions which are not reported.

43 a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286Nil			
b	If yes, Please furnish the following Details			
	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
c	If Not due , please enter expected date of furnishing the report			//

44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2022)				
	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities
1	885309	0	0	885309	885309

Place: BALAGHAT

*(Signature and Stamp/Seal of the signatory)

Date: 21/09/2023

Name of the signatory : CA ATUL AGRAWAL
 Designation : PROPRIETOR
 Firm Name : ATUL AGRAWAL & ASSOCIATES
 Membership Number : 422551
 Firm Registration Number : 018011C
 UDIN : 23422551BGWGYU9897
 Full Address : SAHKARI COMPLEX
 : KALI PUTLI CHOWK
 : BALAGHAT
 : Madhya Pradesh

Pin code: 481001

ANNEXURE-A

Depreciation as per IT Act

Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form

Block of Assets	Rate of Depreciation	Opening WDV (A)	Adjustment made to written down under 115BA A/115 BAD	Adjusted written down value	Adjusted WDV (A)	Additions						Deductions (C)			Other adjustments, if any (D)	Depreciation Allowable (E)	Written Down Value at the end of the year (A+B-C+D-E)*	Method Of Depreciation
						Purchase Value (1)	CENVAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (1+2+3+4)	Put to use for less than 180 days	Put to use for 180 days or more	Deletions out of opening WDV/purchases put to use for 180 days	Deletions out of purchases put to use for less than 180 days	Total deduction			

Addition Details

Date of Purchase	Date Put to Use	Purchase Value	CENVAT	Change in Rate of Exchange	Subsidy/Grant	Total Value of Purchases (1+2+3+4)

Deduction Details

Date of Sale	Amount	Whether deletions out of purchases put to use for less than 180 days

For- Atul Agrawal & Associate
Proprietor
M.No. 42255

BE RICH MULTITRADE SOLUTION INDIA PRIVATE LIMITED

AMBAZARI, TEKDI, NAGPUR (440010)

CIN: U52100MH2022PTC379867

BALANCE SHEET AS AT 31ST MARCH 2023

Sr. No.	Particulars	Note No.	Figures for the current reporting period as at 31/03/2023
I	EQUITY AND LIABILITIES		
(i)	Shareholder's Fund		
(a)	Share Capital	2.1	100000.00
(b)	Reserves and Surplus	2.2	6003.09
(ii)	Share Application Money Pending Allotment	-	0.00
(iii)	Non Current Liabilities		
(a)	Long Term Borrowings		0.00
(iv)	Current Liabilities		
(a)	short Term Borrowings	2.3	0.00
(b)	Other Current Liabilities	2.4	473543.00
(c)	Short Term Provisions	2.5	44944.00
	TOTAL		624490.09
II	ASSETS		
(i)	Non Current Assets		
(a)	Fixed Assets	2.6	0.00
-	Tangible Assets		0.00
(b)	Non Current Investments		0.00
(c)	Other non current assets	2.7	0.00
(ii)	Current Assets		
(a)	sundry debtors & Stocks	2.8	405768.43
(b)	Cash and Cash Equivalents	2.9	218721.66
(c)	Short Term Loans and Advances	2.10	0.00
(d)	Other Current Assests		0.00
	TOTAL		624490.09

Significant Accounting Policies and Notes to Accounts 1 to 8

AS PER OUR REPORT OF EVEN DATE.

FOR,

ATUL AGRAWAL & ASSOCIATE

CHARTERED ACCOUNTANTS

FRN - 0018011C

M. NO. - 422551

UDIN:- 23422551BGWGYU9897

FOR AND ON BEHALF OF THE BOARD

BE RICH MULTITRADE SOLUTION INDIA PRIVATE LIMITED

CA ATUL AGRAWAL
PROPRIETOR
PLACE : BALAGHAT



JITENDRA KUSHWAHA

DIRECTOR
DIN: 02957584

21 SEP 2023

BE RICH MULTITRADE SOLUTION INDIA PRIVATE LIMITED

AMBAZARI TEKDI, NAGPUR (440010)

CIN: U52100MH2022PTC379867

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

	Particulars	Note No.	Figures for the current reporting period ended on 31/03/2023
I	Revenue from Operations	3.1	1657020.09
II	Other Income	-	0.00
III	Total Revenue (I+II)		1657020.09
IV	Expenses		
	(a) Purchase	3.2	0.00
	(b) Finance Costs	3.3	885309.00
	(c) Depreciation and Amortization Expenses	3.4	0.00
	(d) Administrative and Other Expenses	3.5	765708.00
	(e) Changes in inventories of FG, WIP and Stock-in-Trade		0.00
	Total Expenses		1651017.00
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		6003.09
VI	Exceptional Items		0.00
VII	Profit before Extraordinary items and Tax (V-VI)		6003.09
VIII	Extraordinary Items		0.00
IX	Profit Before Tax (VII-VIII)		6003.09
X	Tax Expense		
	(a) Current Tax		1500.77
	(b) Deferred Tax		0.00
XI	Profit / (Loss) for the period from Continuing Operations (IX-X)		4502.32
XII	Profit / (Loss) from Discontinuing Operations		0.00
XIII	Tax Expense of Discontinuing Operations		0.00
XIV	Profit / (Loss) from Discontinuing Operations after Tax (XII-XIII)		0.00
XV	Profit / (Loss) for the period (XI+XIV)		4502.32
XVI	Earnings Per Equity Share	3.6	
	(a) Basic		0.45
	(b) Diluted		0.45

Significant Accounting Policies and Notes to Accounts 1 to 8

AS PER OUR REPORT OF EVEN DATE.

FOR,
ATUL AGRAWAL & ASSOCIATE
CHARTERED ACCOUNTANTS
FRN - 0018011C
M. NO. - 422551
UDIN:- 23422551BGWGYU9897

CA ATUL AGRAWAL
PROPRIETOR
PLACE : BALAGHAT



21 SEP 2023

FOR AND ON BEHALF OF THE BOARD

BE RICH MULTITRADE SOLUTION

JITENDRA KUSHWAHA

DIRECTOR
DIN: 02957584

BE RICH MULTITRADE SOLUTION INDIA PRIVATE LIMITED

NOTES TO ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2023

2 Notes referred to in the Balance Sheet are as follows:

2.1 Share Capital

<u>Particulars</u>		(Amount in Rupees)
		As at 31/03/2023
(i) <u>Authorized Capital</u>	10000 Equity shares of Rs 10 Each	
(ii) <u>Issued, Subscribed and Paid Up Capital</u>	10000 Equity shares of Rs 10 Each, fully paid up	100000.00
		0.00
Total		100000.00

Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period:

<u>Particulars</u>		As at 31/03/2023
(i) <u>Equity Shares</u>		
	No. of Equity Shares at the beginning of reporting period	10000
Add:	No. of Equity Shares issued during the period	0
Less:	No. of Equity Shares bought back during the period	0
	No. of Equity Shares at the end of the reporting period	10000

For- Atul Agrawal & Associate

Proprietor
M.No.422551

List of the shareholders holding more than five percent of shares in the company as at the Balance Sheet

Sr. No.	Names of the shareholder	As at 31/03/2023	
		No. of Shares	in %age
(i)	AMIT SHENDRE	5000	50.00%
(ii)	JITENDRA KUSHWAHA	5000	50.00%

Reserves and Surplus

2.2	Particulars	(Amount in Rupees)
	(i) Reserve & Surplus	As at 31/03/2023
	Opening Balance	
	Add: Profit for the year as per Statement of Profit & Loss	0.00
	Total Profit available for Appropriation	6003.09
	Less: Deferred Tax Adjustment	6003.09
	Closing Balance	0.00
	Grand Total	6003.09

Short Term Borrowings

2.3	Particulars	(Amount in Rupees)
	(i) Loans From Directors	As at 31/03/2023
		-
		-
		-
	Total	0.00

Other Current Liabilities

2.4	Particulars	(Amount in Rupees)
		As at 31/03/2023
	Sundry creditors (payable to agents)	473543.00
	Total	473543.00

Short Term Provisions

2.5	Particulars	(Amount in Rupees)
		As at 31/03/2023
	Audit Fees Payable	10000.00
	Gst Payable	26368.00
	TDS Payable	8576.00
	Total	44944.00

For- Atul Agrawal & Associate

Proprietor
M.No.422551

BE RICH MULTITRADE SOLUTION INDIA PRIVATE LIMITED

2.6 Fixed Assets

(Amount in Rupees `)

Sr. No.	Particulars	Rate of Dep.	Gross Block				Depreciation				Net Block			
			As at 01/04/2022	Additions / Adjustments during the period		Deductions/ Retirement during the period	As at 31/03/2023	As at 01/04/2022	Excess / Less Depreciation Charges up to 31/03/2023	For the period	Deductions/ Retirement during the period	As at 31/03/2022	As at 31/03/2023	As at 31/03/2022
				Before 30th September	September									
I	Tangible Assets (a) Land (i) Agriculture Land		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub-Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grand Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Previous Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

For- Atul Agrawal & Associate

Proprietor
M.No.422551

BE RICH MULTITRADE SOLUTION INDIA PRIVATE LIMITED

27. Other non current assets		(Amount in Rupees) As at 31/03/2023
Particulars		
(i)	Stock in hand	
	Work In Progress	
	Pre Operative	
(a)	Preoperative Exp	0.00
Deferred Tax Assets (Net)		

28. Particulars		(Amount in Rupees) As at 31/03/2023
(i)	Sundry debtors	0.00
	Stock in hand	405,768.43
Deferred Tax Assets (Net)		405,768.43

29. Cash and Cash Equivalents		(Amount in Rupees) As at 31/03/2023
Particulars		
	Cash in Hand	0.00
	Bank Balance	218721.66
	ICICI BANK NAGPUR	
Total		218721.66

30. Short Term Loans and Advances		(Amount in Rupees) As at 31/03/2023
Particulars		
(i)	Gst Input	0.00
Total		

For- Atul Agrawal & Associate

Proprietor
M.No.422551

Notes referred to in the Statement of Profit and Loss are as follows:

1.1 Revenue from Operations		(Amount in Rupees)
Particulars		For the year ended on 31/03/2023
Gross Sale		1657020.09
Other Income		0.00
Total		1657020.09

1.2 Material Cost		(Amount in Rupees)
Particulars		For the year ended on 31/03/2023
Goods Purchase		0.00
Building Material Expenses		0.00
Plumber Expenses		0.00
Labour Wages		0.00
Total		0.00

1.3 Finance Costs		(Amount in Rupees)
Particulars		For the year ended on 31/03/2023
Commission Expenses		885309.00
Total		885309.00

1.4 Depreciation and Amortization Expenses		(Amount in Rupees)
Particulars		For the year ended on 31/03/2023
Depreciation on Fixed Assets		0.00
Total		0.00

1.5 Administrative and Other Expenses		(Amount in Rupees)
Particulars		For the year ended on 31/03/2023
Audit fees		11000.00
Salary Expenses		465000.00
Electricity Expenses		83564.00
Cash Free Service Charges		16500.00
Travelling Expenses		110680.00
Telephone Expenses		16874.00
Product Dispatch Charges		62090.00
Total		765708.00

For- Atul Agrawal & Associate

Proprietor
M.No. 422551

Earning Per Share

The following reflects the profit and share data used in basic and diluted EPS calculation -

(Amount in Rupees)
For the year ended on 31/03/2023

Profit/ (Loss) after Tax	4502.32
No. of Equity Shares of Rs. 10/- each	10000
Basic and Diluted Earning Per Share	0.45

Related Party Disclosures

Names of the Related Parties and Disclosures

B. KEY MANAGEMENT PERSONNEL

JITENDRA KUSHWAHA

DIRECTOR
DIN: 02957584

Related Party Transaction

SN. Name of Transaction

1	
2	
3	
4	
5	
6	
7	

nil

For- Atul Agrawal & Associate

Proprietor
M.No. 422551