



UDIN: 23086550BGXXWY1452

INDEPENDENT AUDITOR'S REPORT

To The Partners of
Bratbox LLP
(LLP IN: ABZ-0750)
NEW DELHI

Report on the Financial Statements

We have audited the Standalone financial statements of **M/s Bratbox LLP**, which comprise the balance Sheet as at March 31, 2023 & the Statement of Profit and Loss for the year ended, and a summary of significant accounting policies and other explanatory information.

Management Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the LLP in accordance with Accounting Standards and accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records 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 responsibility is to express an opinion on these standalone financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the LLP's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the





accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us. The financial statements are prepared, in all material aspects, 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, 2023 ; and
- b) And the Statement of Profit and Loss for the loss of the LLP for the year ended on that date.

Report on Other legal and Regular Requirements:

We report that:

- a) We have obtains all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of accounts as required by law have been kept by the LLP so far as appears from our examination of those books of accounts.
- c) The Balance Sheet and the statement of Profit and Loss Account dealt with by this report are in agreements with the books of account.
- d) In our opinion, the Balance Sheet and Statement of Profit & Loss Account comply with Accounting Standards to the extent applicable.

PLACE : NEW DELHI

DATED : 30.11.2023

FOR SUSHIL RENU & COMPANY
CHARTERED ACCOUNTANTS
Reg. No. 0115331



Sushil Renu Jain
(SUSHIL KR. JAIN
Membership No. 08655)

M/S. BRATBOX LLP

BALANCE SHEET FOR THE YEAR ENDED AS AT 31.03.2023

S.No.	PARTICULARS	NOTE NO.	FIGURES AS AT THE END OF CURRENT REPORTING PERIOD	FIGURES AS AT THE END OF PREVIOUS REPORTING PERIOD
1	CONTRIBUTION AND LIABILITIES			
1	PARTNER'S FUND			
	(a) Fixed Contribution	1	100,000	-
	TOTAL		100,000	-
2	CURRENT ASSETS			
	(a) Cash And Cash Equivalents	2	100,000	-
	TOTAL		100,000	-

FOR AND ON BEHALF OF THE BRATBOX LLP

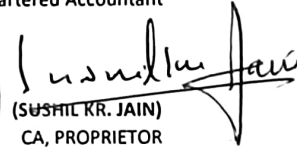


SUKVINDERS SINGH BHATIA
Designated Partner
DPIN: 00641830



VIJAY BHALLA
Designated Partner
DPIN: 00637942

FOR SUSHIL RENU & COMPANY
Chartered Accountant

(SUSHIL KR. JAIN)
CA, PROPRIETOR
M.NO. 086550

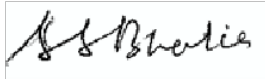
PLACE : NEW DELHI
DATE : 30.11.2023

M/S. BRATBOX LLP

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED AS AT 31.03.2023

S.No.	PARTICULARS	NOTE NO.	FIGURE AS AT THE END OF CURRENT REPORTING PERIOD	FIGURE AS AT THE END OF PREVIOUS REPORTING PERIOD
I	REVENUE FROM OPERATIONS		-	-
II	TOTAL REVENUE		-	-
III	EXPENSES			
	TOTAL EXPENSES		-	-
IV	PROFIT BEFORE TAX		-	-
V	TAX EXPENSES			
	Current Tax		-	-
	Previous Year Tax Adjustment		-	-
VI	PROFIT (LOSS) FOR THE PERIOD		-	-

FOR AND ON BEHALF OF THE BRATBOX LLP



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PLACE : NEW DELHI

DATE : 30.11.2023

M/S. BRATBOX, LLP

NOTES FORMING PART OF THE FINAL STATEMENT AS ON 31ST MARCH, 2023

1. CORPORATE INFORMATION

Bratbox LLP is a Limited Liability Partnership, registered under the Liability Partnership Act, 2008 incorporation on 15.11.2023

2. SIGNIFICANT ACCOUNTING POLICIES

i) **Basis of Accounting and preparation of financial statement:**

The financial statement have been prepared on accrual basis under historical cost convention and in accordance with the applicable accounting standards prescribed by the Institute of Chartered Accountants of India (ICAI). The accounting policies are consistently applied unless otherwise stated.

ii) **Use of Estimates:**

The preparation of Financial Statement in conformity with generally accepted principles requires Management to make estimated and assumption that affect the reported amounts of assets and liabilities disclosures of contingent liabilities at the date of Financial Statements and the result of operation during the reporting period. Although these estimates are based upon Management's best knowledge of current events and actions, actual results could differ from these estimates.

iii) **Revenue Recognition:**

Revenue from sale of goods is recognized on transfer of all significant risks and rewards of ownership of the buyer. Sales are not stated net of GST, and trade discounts, interest on deployment of surplus funds is recognized using the time – proportion method, based on interest rate implicit in the transaction based on reasonable certainty of receipt, interest on advanced is recognized when the ultimate collection is not uncertain.

iv) **Investments:**

Current investments are carried at the lower of cost and fair value computed category wise long term investments are stated at cost. Provisions for diminution in the value of long term investment is made, only if, in the opinion of the management, such a decline is regarded as being other than temporary.

v) **Contingencies and provisions :**

The LLP creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and reliable estimates can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources when there is possible obligation or a present obligation in respect of which the likelihood of sources is remove, no provision or disclosure is made.



1 PARTNER'S FIXED CONTRIBUTION

Particulars	Profit Sharing Ratio(%)	Opening Balance as at 01.04.2022	Addition during the period	Withdrawals during the period	Closing Balance As at 31.03.2023
Gurneet Kaur Bhatia	33.33%	-	33,333	-	33,333
Sukvinder Singh Bhatia	33.34%	-	33,334	-	33,334
Vijay Bhalla	33.33%	-	33,333	-	33,333
Total	100.00%	-	100,000	-	100,000

2 CASH AND CASH EQUIVALENTS

PARTICULARS	As At March 31, 2023	As At March 31, 2022
i) Cash in hand	90,000	-
ii) Balance With Bank (1) In Current Accounts - Bank of India	10,000	-
Grand Total	100,000	-

3 OTHER DISCLOSURE**3.1 CONTINGENT LIABILITIES AND COMMITMENTS**

PARTICULARS	As At March 31, 2023	As At March 31, 2022
Contingent Liabilities	-	-
Commitments	-	-
	-	-

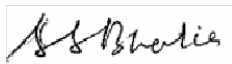
3.2 PAYMENT TO AUDITORS

PARTICULARS	As At March 31, 2023	As At March 31, 2022
Statutory Audit fee	-	-
	-	-

3.3 MANAGERIAL REMUNERATION

PARTICULARS	As At March 31, 2023	As At March 31, 2022
For Partner Remuneration	-	-
	-	-

FOR AND ON BEHALF OF THE BRATBOX LLP



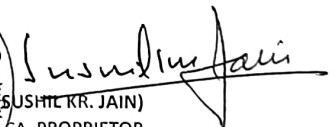
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