

Extract of Auditor's Report (Standalone)

[Pursuant to Section 143(2) of the Companies Act, 2013 read with Rule 12 of the Companies (Accounts) Rules, 2014 and Rule 11 of the Companies (Audit and Auditors) Rules, 2014]



Form language

English Hindi

Refer instruction kit for filing the form

All fields marked in * are mandatory

*Name of the company

BRIOFEED PRIVATE LIMITED

1 Report of the auditor

(a) *Opinion of the auditor

I have audited the financial statements of BRIOFEED PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at 31st March 2025, the Statement of Profit and Loss for the year then ended, and the notes, including a summary of significant accounting policies. In my opinion, the financial statements give the information required by the Companies Act, 2013 ("the Act") and give a true and fair view of the financial position and profit of the Company in conformity with accounting principles generally accepted in India.

(b) *Basis of Opinion

I conducted the audit in accordance with the Standards on Auditing (SAs). I am independent of the Company in accordance with the ICAI Code of Ethics and believe that the audit evidence is sufficient and appropriate to provide a basis for my opinion.

(c) *Emphasis of matter

1. Prior Period Expenses have been recorded during FY 2024-25. 2. Trade Payables and Loans/Advances are subject to confirmation. 3. Related Party Transactions include advances, rent, and expenses. 4. The Company has limited customers and low profitability affecting going concern. 5. Audit Trail compliant software was not used during FY 2024-25. 6. Management expects improved operations in FY 2025-26.

(d) *Key audit matters

NA

(e) *Other information (if any)

NA

Auditor's remarks

2 Number of qualifications, reservation or adverse remark or disclaimer

0

S. No.	Type of remark	Auditor's comments based on the remark
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Management responsibility

3 *Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for preparation of financial statements, maintenance of adequate books, safeguarding assets, detection of frauds, and assessing going concern.

Auditor responsibility

4 *Auditor’s Responsibilities for the Audit of the Standalone Financial Statements

My responsibility is to obtain reasonable assurance that statements are free from material misstatement, whether due to fraud or error.

Other details

5 (a) *State other matters as per Rule 11 of Companies (Audit and Auditors) Rules, 2014.

(a) Information obtained (b) Books maintained properly (c) FS agree with books (d) AS compliance (e) Directors not disqualified (f) IFC reporting not applicable (g) No litigations reported (h) No IEPF transfer applicable

5 (b) State any other matters, if any

NA

6 (a) *Report on Other Legal and Regulatory requirements

1. CARO 2020 is not applicable to the Company. 2. Reporting under Section 143(3) as drafted earlier.

6 (b) *Whether companies auditors report order(CARO) is applicable on company

- Yes No

(c) Auditors’ comment on the items specified under Companies (Auditors’ Report) Order (CARO)

Particulars	Auditor's comments on the report	Details on the comments provided
Property Plant and Equipment and Intangible Assets		

Inventories		
Loans given by the company		
Loan to Directors and Investment by the Company		
Acceptance of Public Deposits		
Maintenance of Cost records		
Statutory dues		
Term loans		
The utilization of funds		
Fraud noticed		
Disclosure of unrecorded Income		
Nidhi Company		
Related Party Transactions		
Private placement of Preferential Issues		
Non-Cash Transactions		
Registration under RBI Act		
Internal audit		
Cash losses		
Resignation of the statutory auditors		
Material uncertainty		
Transfer of unspent CSR amount to Fund specified in Schedule VII/ special account		

(d) *Reporting on the Internal Financial Controls

NA

Attachments

(a) Optional attachment(s) - if any

Audit report and Director Report
Briofeed 24-25.pdf

Declaration by director

I am authorised to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been compiled with.

I also declare that the information stated in this form is in line with the Auditor's Report attached with form AOC-4.

*** To be digitally signed by**

***Name**

SARANG MARUTI PATIL

***Designation (Director/Liquidator/Interim Resolution Professional (IRP)/
Resolution Professional (RP))**

Director

***Director identification number of the director or
PAN of the Interim Resolution Professional (IRP)/ Resolution Professional
(RP)/ Liquidator**

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Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.