

FORM 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. We report that the statutory audit of

Name	ZOE VITAFLOW HEALTHLIFE PRIVATE LIMITED
Address	B-179 , Street No.- 4, Mandawali Fazalpur , 09-Delhi , 91-India , Pincode - 110092
PAN	AAECE4980C
Aadhaar Number of the assessee, if available	

was conducted by us B P ASSOCIATES LLP in pursuance of the provisions of the Companies Act, 2013,

and We annex hereto a copy of our audit report dated 31-Oct-2025 along with a copy each of

- the audited profit and loss account for the period beginning from 01-Apr-2024 to ending on 31-Mar-2025
- the audited balance sheet as at 31-Mar-2025 ; and
- documents declared by the said Act to be part of, or annexed to, the profit and loss account and balance sheet.

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

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	Information required as per clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the Goods and Service Tax Act. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement.
2	Others	Dedbtors and creditors are subject to confirmation
3	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.

Accountant Details

Name	BHUPENDER PAL KAUSHIK
Membership Number	096869
FRN(Firm Registration Number)	0016111N
Address	76, LGF , DDA SITE NO. 1, M BLOCK , 09-Delhi , 91-India , Pincode - 110060

Date of signing Tax Audit Report	08-Nov-2025
Place	NEW RAJENDRA NAGAR
Date	08-Nov-2025

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FORM 3CD [See rule 6G(2)]

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

PART - A

1. Name of the Assessee	ZOE VITAFLOW HEALTHLIFE PRIVATE LIMITED
2. Address of the Assessee	B-179 , Street No.- 4, Mandawali Fazalpur , 09-Delhi , 91-India , Pincode - 110092
3. Permanent Account Number (PAN)	AAECE4980C
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 09-Delhi	07AAECE4980C1ZR
2	Goods and Services Tax 31-Uttar Pradesh	09AAECE4980C1ZN
3	Goods and Services Tax 02-Andhra Pradesh	37AAECE4980C1ZO

5. Status	Company
6. Previous year	01-Apr-2024 to 31-Mar-2025
7. Assessment year	2025-26

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Third Proviso to sec 44AB : Audited under any other law

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?	Yes
Section under which option exercised	115BAA

PART - B

9.(a). 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?

Sl. No.	Name	Profit Sharing Ratio (%)
No records added		

(b). 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 ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10.(a). 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).

Sl. No.	Sector	Sub Sector	Code
1	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027



36B.(a). Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2? No

b. If yes, please furnish the following details:-

Sl. No.	(i) Amount received (in Rs.)	(ii) Cost of acquisition of shares bought back
		No records added

37. Whether any cost audit was carried out? No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944? No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

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.? No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	30095016		33026129	
(b)	Gross profit / Turnover	12276046	30095016	11983753	33026129 36.29
(c)	Net profit / Turnover	610527	30095016	463897	33026129 1.40
(d)	Stock-in-Trade / Turnover	25235213	30095016	23082855	33026129 69.89
(e)	Material consumed / Finished goods produced	0	0	0	0 0.00

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
						No records added

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? No

b. Please furnish

Sl. No.	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/ furnished transactions which are required to be reported?	If not, please furnish list of the details/transactions which are not reported.
						No records added



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 286 ?

No

b. 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. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	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	₹ 3,07,40,203	₹ 0	₹ 0	₹ 2,05,30,265	₹ 2,05,30,265	₹ 1,02,09,938

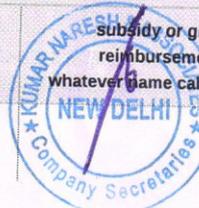
Accountant Details

Accountant Details

Name	BHUPENDER PAL KAUSHIK
Membership Number	096869
FRN(Firm Registration Number)	0016111N
Address	76, LGF, DDA SITE NO. 1, M BLOCK, 09-Delhi, 91-India, Pincode - 110060
Place	NEW RAJENDRA NAGAR
Date	08-Nov-2025

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	No records added							
Plant and Machinery @ 15%	No records added							
Furnitures & Fittings @ 10%	1	23-Apr-2024	23-Apr-	₹ 50,000	₹ 0	₹ 0	₹ 0	₹ 50,000



Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
	2	08-Jan-2025	08-Jan-2025	₹ 1,00,000	₹ 0	₹ 0	₹ 0	₹ 1,00,000
	3	22-Jan-2025	22-Jan-2025	₹ 50,000	₹ 0	₹ 0	₹ 0	₹ 50,000
	4	05-Feb-2025	05-Feb-2025	₹ 1,00,000	₹ 0	₹ 0	₹ 0	₹ 1,00,000
	5	11-Feb-2025	11-Feb-2025	₹ 50,000	₹ 0	₹ 0	₹ 0	₹ 50,000
	6	24-Feb-2025	24-Feb-2025	₹ 1,50,000	₹ 0	₹ 0	₹ 0	₹ 1,50,000
Intangible Assets @ 25%	No records added							

Deductions Details (From Point No.18)				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%	No records added			
Plant and Machinery @ 15%	No records added			
Furnitures & Fittings @ 10%	No records added			
Intangible Assets @ 25%	No records added			

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