

V. SINGHI & ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Partners of Gretex Aran Properties LLP

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **Gretex Aran Properties LLP** ("the LLP"), which comprise the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss for the period then ended, and notes to the Financial Statements including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the LLP as at 31st March 2026 and its loss for the period ended on that date.

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India ("ICAI"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the LLP in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Limited Liability Partnership Act, 2008 ("the Act") and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

Management Responsibilities for the Financial Statement

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



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In preparing the Financial Statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Those charged with Governance are also responsible for overseeing the LLP's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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 risks of material misstatement of the Financial Statements, 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 financial controls 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 entity's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's 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 as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's report to the related disclosures in the Financial Statements 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, future events or conditions may cause the LLP to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.



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Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

We communicate with those charged with governance 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For V. SINGHI & ASSOCIATES
Chartered Accountants
Firm Registration No.:311017E



A handwritten signature in blue ink, likely belonging to Aniruddha Sengupta.

(Aniruddha Sengupta)
Partner

Place: Kolkata
Date: 4th May, 2026

Membership No. 051371
UDIN: 26051371B D6YAF290

GRETEX ARAN PROPERTIES LLP

LLPIN:ACW-1903

Balance Sheet as at 31st March, 2026

Particulars		Note	(Amount in Rs.) As at 31st March, 2026
I.	<u>PARTNERS' FUNDS AND LIABILITIES</u>		
1	<u>PARTNERS' FUND</u>		
	Partners Capital Account		
	(i) Partners Contribution Account	3(a)	99,000
	(ii) Partners Current Account	3(b)	99,00,030
			99,99,030
2	<u>CURRENT LIABILITIES</u>		
	Other Current Liabilities	4	970
			970
	Total		1,00,00,000
II.	<u>ASSETS</u>		
	<u>CURRENT ASSETS</u>		
	Short-term Loans & Advances	5	1,00,00,000
			1,00,00,000
	Total		1,00,00,000

General Information

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Significant Accounting Policies

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Notes to the Financial Statements

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In terms of our report of even date

For V. Singhi and Associates

Chartered Accountants

Firm Registration No. 311017E



Aniruddha Sengupta

Partner

Membership No. 051371

Place: Kolkata

Date: 04-05-2026

**GRETEX ARAN PROPERTIES LLP**

DESIGNATED PARTNERFor and on behalf of
Gretex Aran Properties LLP**GRETEX ARAN PROPERTIES LLP**

DESIGNATED PARTNERArvind Harlalka
Designated Partner
DPIN-00494136Anita Harlalka
Designated Partner
DPIN-05322746

GRETEX ARAN PROPERTIES LLP

LLPIN:ACW-1903

Statement of Profit and Loss for the period ended 31st March, 2026

(Amount in Rs.)

	Particulars	Note	For the period 12th March, 2026 to 31st March, 2026
I	Revenue From Operations		-
II	Other Income		-
III	Total Income		-
IV	EXPENSES		
	Other Expenses	6	3,470
	Total Expenses		3,470
V	Profit/(Loss) before tax (III-IV)		(3,470)
VI	Tax Expense		
	Current Tax		-
VII	Net Profit/(Loss) for the period (V-VI)		(3,470)
	Loss Transferred to Partner's Current Account		
	Mr. Arvind Harlalka		(868)
	Mrs. Anita Harlalka		(868)
	Gretex Industries Limited		(1,735)
			(3,470)

General Information

1

Significant Accounting Policies

2

Notes to the Financial Statements

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In terms of our report of even date

For V. Singhi and Associates

Chartered Accountants

Firm Registration No. 311017E

For and on behalf of
Gretex Aran Properties LLP**GRETEX ARAN PROPERTIES LLP****GRETEX ARAN PROPERTIES LLP**



DESIGNATED PARTNER**DESIGNATED PARTNER**

Aniruddha Sengupta

Partner

Membership No. 051371

Place: Kolkata

Date: 04-05-2026



Arvind Harlalka

Designated Partner

DPIN-00494136

Anita Harlalka

Designated Partner

DPIN-05322746

GRETEX ARAN PROPERTIES LLP

LLPIN: ACW-1903

Notes forming part of the Financial Statements

1 General Information

Gretex Aran Properties LLP is a Limited Liability Partnership incorporated on 12th March, 2026 with Registration No. ACW-1903 under the provisions of Limited Liability Partnership Act, 2008. The main object of the LLP is to carry on the business to engage in the construction of residential, commercial, industrial and institutional structures as well as acquire or hold any land, building, apartment and other immovable properties.

2 Significant Accounting Policies

(i) Basis of preparation of financial statements

The Financial Statements of the LLP have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). These financial statements have been prepared on accrual basis and under historical cost convention. These financial statements have been prepared and in all material respects with the Accounting Standards applicable on it.

(ii) Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities and the reported income and expenses during the year. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

(iii) Recognition of Income & Expenses

All Income and Expenses are recognised on mercantile basis. Income is recognised to the extent probable that the economic benefits will flow to the company and revenue can be reliably measured.

(iv) Classification of Current and Non Current Assets

The LLP presents assets and liabilities in the Balance sheet based on current and non-current classification. An asset is classified as current when it is held primarily for the purpose of trading and is expected to be realised or intended to be sold in LLP's normal operating cycle. All other assets other than current are non-current assets. A liability is treated as current when it is held primarily for the purpose of trading and is expected to be settled or in LLP's normal operating cycle. All other liabilities other than current are non-current liabilities.

(v) Investments

Investments have been classified into Non- Current Investments in accordance with the Accounting Standard 13. Non Current Investment include investment Properties. An investment property, as defined in AS-13, Accounting for investments, is accounted for in accordance with cost model as prescribed in Accounting Standard 10, Property, Plant and Equipment.

(vi) Tax Expense

Tax expenses comprises of Current Tax. Current Income Tax is measured at amount expected to be paid to the tax authorities in accordance with Income Tax Act, 1961.



GRETEX ARAN PROPERTIES LLP

LLPIN: ACW-1903

Notes forming part of the Financial Statements

Significant Accounting Policies (Contd.)

(vii) **Cash and Bank balances**

Cash comprises cash in hand and deposits with banks. Cash equivalents are short term balances (with an original maturity of three months or less from the date of acquisitions) which are subject to insignificant risk of change in value.

(viii) **Provisions, Contingent liabilities and Contingent Assets**

Provisions are recognised when there is present legal or statutory obligations as a results of past events, where it is probable that there will be outflow of resources to settle the obligations and when a reliable estimate of the amount of the obligations can be made.

Contingent liability is recognised only when there is possible obligation arising from past events, not normally within the control of the enterprise, or where any present obligations cannot be measured in terms of future outflow of resources or where reliable estimate can not be made. Obligations are assessed on going concern basis and only those having a largely probable outflow of resources are provided for. Contingent Liabilities are not provided for in the financial statements and are separately shown by way of note.

A Contingent Asset is neither recognised nor disclosed in the financial statements.



GRETEX ARAN PROPERTIES LLP
LLPIN:ACW-1903
Notes forming part of the Financial Statements

3a Partners' Contribution Account

Partners' Contribution Account as on 31st March, 2026

(Amount in Rs.)										
Sr. No.	Name of Partner	Agreed Contribution	Share of profit/(loss) (%)	As at 1st April, 2025 (Opening Balance) (Amount)	Introduced/ contributed during the period	Remuneration for the period	Interest for the period	Withdrawals during the period	Share of Profit/ Loss for the period	As at 31st March, 2026 (Closing Balance) (Amount)
1	Mr. Arvind Harlalka	1,000	25%	-	1,000	-	-	-	-	1,000
2	Mrs. Anita Harlalka	1,000	25%	-	-	-	-	-	-	-
3	Gretex Industries Limited	98,000	50%	-	98,000	-	-	-	-	98,000
	Total	1,00,000		-	99,000	-	-	-	-	99,000
Previous Year		The LLP was incorporated on 12th March, 2026. Accordingly, these are the first financial statements of the LLP and, therefore, previous year's comparative figures are not applicable.								

3b Partners' Current Account

Partners' Current Account as on 31st March, 2026

Sr. No.	Name of Partner	Share of profit/(loss) (%)	As at 1st April, 2025 (Opening Balance) Amount	Introduced/ contributed during the period	Remuneration for the period	Interest for the period	Withdrawals during the period	Share of Profit/ Loss for the period	As at 31st March, 2026 (Closing Balance) Amount
1	Mr. Arvind Harlalka	25%	-	1,500	-	-	-	(868)	633
2	Mrs. Anita Harlalka	25%	-	-	-	-	-	(868)	(868)
3	Gretex Industries Limited	50%	-	99,02,000	-	-	-	(1,735)	99,00,265
	Total		-	99,03,500	-	-	-	(3,470)	99,00,030
Previous Year		The LLP was incorporated on 12th March, 2026. Accordingly, these are the first financial statements of the LLP and, therefore, previous year's comparative figures are not applicable.							



GRETEX ARAN PROPERTIES LLP

LLPIN:ACW-1903

Notes forming part of the Financial Statements

(Amount in Rs.)

Note No.	Particulars	As at 31st March, 2026
4	<u>Other Current Liabilities</u>	
	Payable for expenses (Refer Note 7)	970
		970
5	<u>Short-term Loans & Advances</u>	
	Advance for Property	1,00,00,000
		1,00,00,000

Note No.	Particulars	For the period 12th March, 2026 to 31st March, 2026
6	<u>Other Expenses</u>	
	Professional Fees	2,500
	Rates and Taxes	893
	General Expenses	77
		3,470



Gretex Aran Properties LLP

LLPIN:ACW-1903

Notes forming part of the Financial Statements**7 RELATED PARTY DISCLOSURES**

In accordance with the requirements of AS 18, on Related Party Disclosures, name of related party, related party relationship, transactions and outstanding balances including commitments where control exists and with whom transactions have taken place during reported periods, are provided below :

(a) List of Related Parties

Name of related parties with whom transactions have taken place during the year:

(i) Designated Partner

Mr. Arvind Harlalka

Mrs. Anita Harlalka

Gretex Industries Limited

(ii) Enterprises over which designated partner or/ and their relatives exercise significant influence

M/s Gretex Admin & HR Services

Sunview Nirman Private Limited

M/s Gretex Audiotech LLP

M/s Gretex RS Properties LLP

M/s Gretex EZ Properties LLP

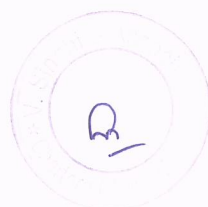
Invoke Audiotech Private Limited (Associate of Gretex Audiotech LLP)

(b) Transaction with Related parties-

(Amount in Rs.)		
Name	Particulars	For the period 12th March, 2026 to 31st March, 2026
Gretex Industries Limited	Current Capital Introduced	99,02,000
	Share of Loss for the period	(1,735)
Mr. Arvind Harlalka	Current Capital Introduced	1,500
	Share of Loss for the period	(868)
Mrs. Anita Harlalka	Share of Loss for the period	(868)
M/s. Gretex Admin & HR Services	Reimbursement of expenses	970

(C) Outstanding balances-

(Amount in Rs.)	
Particulars	As at 31st March, 2026
<u>Partners' Contribution Account</u>	
Mr. Arvind Harlalka	1,000
Gretex Industries Limited	98,000
<u>Partners' Current Account</u>	
Mr. Arvind Harlalka	633
Mrs. Anita Harlalka	(868)
Gretex Industries Limited	99,00,265
<u>Other Current Liabilities</u>	
M/s. Gretex Admin & HR Services	970



Gretex Aran Properties LLP

LLPIN: ACW-1903

Notes forming part of Financial Statements

8 Other Information

- (i) The financial statements of the LLP have been prepared in accordance with the Accounting Standards generally followed by non-corporate entities, as clarified by the Institute of Chartered Accountants of India (ICAI) for LLPs. Since the LLP is part of a group, it has complied with the Accounting Standards and disclosure requirements applicable to Level I entities as prescribed under the ICAI Guidance Note on Financial Statements of Non-Corporate Entities, and the financial statements have been prepared in accordance with the presentation and disclosure requirements prescribed in the ICAI Guidance Note on Financial Statements of Limited Liability Partnerships.
- (ii) The LLP does not have any Contingent Liability and commitment at year end.
- (iii) **Disclosure under Micro, Small and Medium Enterprises Development Act, 2006**
Based on the information available with the LLP regarding the status of suppliers as defined under the Micro, Small and Medium Enterprises Development Act, 2006, there were no dues payable to micro or small enterprises outstanding for a period exceeding 45 days as at 31st March, 2026.
- (iv) The partners have mutually decided not to receive any interest on capital contribution.
- (v) The LLP has not created any charge on its assets and hence disclosure of registration or satisfaction of charges with Registrar of Companies is not applicable.

For V. Singhi and Associates
Chartered Accountants
Firm Registration No. 311017E



Aniruddha Sengupta
Partner
Membership No. 051371
Place : Kolkata
Date : 04-05-2026

For and on behalf of
Gretex Aran Properties LLP

GRETEX ARAN PROPERTIES LLP



DESIGNATED PARTNER

Arvind Harlalka
Designated Partner
DPIN: 00494136

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DESIGNATED PARTNER

Anita Harlalka
Designated Partner
DPIN: 05322746

