

# **V. SINGHI & ASSOCIATES**

## **CHARTERED ACCOUNTANTS**

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### **INDEPENDENT AUDITOR'S REPORT**

**To the Partners of Gretex RS Properties LLP**

**Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the accompanying Financial Statements of **Gretex RS Properties LLP** ("the LLP"), which comprise the Balance Sheet as at 31<sup>st</sup> March, 2026, the Statement of Profit and Loss for the year 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 31<sup>st</sup> March, 2026 and its loss for the year 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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## **CHARTERED ACCOUNTANTS**

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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 LLP 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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### **CHARTERED ACCOUNTANTS**

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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.

#### **Other Matter**

The Financial Statements for the year ended 31<sup>st</sup> March, 2026 includes comparative financial information for the year ended 31<sup>st</sup> March, 2025. The Financial statement for the year ended 31<sup>st</sup> March, 2025 have been audited by another auditor whose report expressed an unmodified opinion on such statement.

Our Opinion on the Financial statements for the year ended 31<sup>st</sup> March, 2026 is not modified in respect of the above-mentioned matter.

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



**(Aniruddha Sengupta)**  
**Partner**

**Place: Kolkata**  
**Date: 4th May, 2026**

**Membership No. 051371**  
**UDIN: 26051371TNZBDR2088**

**Gretex RS Properties LLP**

LLPIN: ACI-6033

Balance Sheet as at 31st March, 2026

(Amount in Rs.)

| Particulars |                                               | Note | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
|-------------|-----------------------------------------------|------|---------------------------|---------------------------|
| I.          | <b><u>PARTNERS' FUNDS AND LIABILITIES</u></b> |      |                           |                           |
| 1           | <b><u>PARTNERS' FUND</u></b>                  |      |                           |                           |
|             | Partners' Capital Account                     |      |                           |                           |
|             | (i) Partner's Capital Account                 | 3(a) | 8,30,00,000               | 8,30,00,000               |
|             | (ii) Partner's Current Account                | 3(b) | (1,40,193)                | (1,63,956)                |
|             |                                               |      | 8,28,59,807               | 8,28,36,044               |
| 2           | <b><u>CURRENT LIABILITIES</u></b>             |      |                           |                           |
|             | Short Term Provisions                         | 4    | 12,500                    | 23,470                    |
|             |                                               |      | 12,500                    | 23,470                    |
|             | <b>Total</b>                                  |      | 8,28,72,307               | 8,28,59,514               |
| II.         | <b><u>ASSETS</u></b>                          |      |                           |                           |
| 1           | <b><u>NON-CURRENT ASSETS</u></b>              |      |                           |                           |
|             | Non-Current Investments                       | 5    | 8,27,10,000               | 8,27,10,000               |
|             |                                               |      | 8,27,10,000               | 8,27,10,000               |
| 2           | <b><u>CURRENT ASSETS</u></b>                  |      |                           |                           |
|             | (a) Loans & Advances                          | 6    | -                         | 1,04,000                  |
|             | (b) Cash and bank balances                    | 7    | 1,62,307                  | 45,514                    |
|             |                                               |      | 1,62,307                  | 1,49,514                  |
|             | <b>Total</b>                                  |      | 8,28,72,307               | 8,28,59,514               |

General Information

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Significant Accounting Policies

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Notes to 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 RS Properties LLP

(Aniruddha Sengupta)

Partner

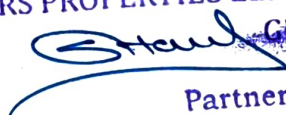
Membership No. 051371

Place: Kolkata

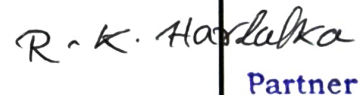
Date: 04-05-2026



GRETEX RS PROPERTIES LLP

  
PartnerSumeet Harlalka  
Designated Partner  
DPIN: 00474175

GRETEX RS PROPERTIES LLP

  
PartnerRajkumari Harlalka  
Designated Partner  
DPIN: 03519046

**Gretex RS Properties LLP**

LLPIN: ACI-6033

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

(Amount in Rs.)

| Particulars |                                                 | Note | For the year ended<br>31st March, 2026 | For the period<br>26th July, 2024 to<br>31st March, 2025 |
|-------------|-------------------------------------------------|------|----------------------------------------|----------------------------------------------------------|
| I           | Revenue From Operations                         |      | -                                      | -                                                        |
| II          | Total Revenue                                   |      | -                                      | -                                                        |
| III         | <b>EXPENSES</b>                                 |      |                                        |                                                          |
|             | Other Expenses                                  | 8    | 1,11,257                               | 1,63,956                                                 |
|             | Total Expenses                                  |      | 1,11,257                               | 1,63,956                                                 |
| III         | Profit/(Loss) before Tax (II - III)             |      | (1,11,257)                             | (1,63,956)                                               |
| IV          | Tax Expense                                     |      |                                        |                                                          |
|             | Current Tax                                     |      | -                                      | -                                                        |
|             | Total Tax Expense                               |      | -                                      | -                                                        |
| V           | Net Profit/(Loss) for the year /period (III-IV) |      | (1,11,257)                             | (1,63,956)                                               |
|             | Loss Transferred to Partner's Current Account   |      |                                        |                                                          |
|             | Rajkumari Harlalka                              |      | (27,814)                               | (984)                                                    |
|             | Sumeet Harlalka                                 |      | (27,814)                               | (39,513)                                                 |
|             | Gretex Industries Limited                       |      | (55,628)                               | (1,23,459)                                               |
|             |                                                 |      | (1,11,257)                             | (1,63,956)                                               |

General Information

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Significant Accounting Policies

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Notes to 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 RS PROPERTIES LLP

For and on behalf of  
Gretex RS Properties LLP  
PartnerSumeet Harlalka  
Designated Partner  
DPIN: 00474175

GRETEX RS PROPERTIES LLP

  
R-K Harlalka

Partner

Rajkumari Harlalka  
Designated Partner  
DPIN: 03519046

## **GRETEX RS PROPERTIES LLP**

**LLPIN: ACI-6033**

### **Notes forming part of the Financial Statements**

#### **1 General Information**

Gretext RS Properties LLP is a Limited Liability Partnership incorporated on 26th July, 2024 with Registration No. ACI- 6033 under the provisions of Limited Liability Partnership Act, 2008. The main object of the LLP is to carry on the business of 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 to comply in all material respects with the Accounting standards applicable to 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.



## GRETEX RS PROPERTIES LLP

LLPIN: ACI-6033

### Notes forming part of the Financial Statements

(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.

**Significant Accounting Policies (Cont'd.)**

(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.

(vii) **Cash and Bank balances**

Cash comprises cash in hand and deposits with banks. Cash equivalent 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 Liability 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 financial statement.



## GRETEX RS PROPERTIES LLP

LLPIN: ACI-6033

Notes forming part of the Financial Statements

## 3a Partners' Contribution Account

## Partners' Contribution Account as on 31st March, 2026

| Sr. No. | Name of Partner            | Agreed Contribution | Share of profit/(loss) (%) | As at 1st April, 2025 (Opening Balance) (Amount) | Introduced/ contributed during the year | Remuneration for the year | Interest for the year | Withdrawals during the year | Share of Profit/ Loss for the year | As at 31st March, 2026 (Closing Balance) (Amount) |
|---------|----------------------------|---------------------|----------------------------|--------------------------------------------------|-----------------------------------------|---------------------------|-----------------------|-----------------------------|------------------------------------|---------------------------------------------------|
| 1       | Sumeet Harlalka            | N.A.                | 90%                        | 2,00,00,000                                      | -                                       | -                         | -                     | -                           | -                                  | 2,00,00,000                                       |
| 2       | Rajkumari Harlalka         | N.A.                | 9%                         | 5,00,000                                         | -                                       | -                         | -                     | -                           | -                                  | 5,00,000                                          |
| 3       | Gretext Industries Limited | N.A.                | 1%                         | 6,25,00,000                                      | -                                       | -                         | -                     | -                           | -                                  | 6,25,00,000                                       |
|         |                            |                     |                            | 8,30,00,000                                      | -                                       | -                         | -                     | -                           | -                                  | 8,30,00,000                                       |

## Partners' Contribution Account as on 31st March, 2025

| Sr. No. | Name of Partner            | Agreed Contribution | Share of profit/(loss) (%) | As at 1st April, 2024 (Opening Balance) (Amount) | Introduced/ contributed during the year | Remuneration for the year | Interest for the year | Withdrawals during the year | Share of Profit/ Loss for the year | As at 31st March, 2025 (Closing Balance) (Amount) |
|---------|----------------------------|---------------------|----------------------------|--------------------------------------------------|-----------------------------------------|---------------------------|-----------------------|-----------------------------|------------------------------------|---------------------------------------------------|
| 1       | Sumeet Harlalka            | N.A.                | 90%                        | -                                                | 2,02,01,000                             | -                         | -                     | (2,01,00,000)               | -                                  | 2,00,00,000                                       |
| 2       | Rajkumari Harlalka         | N.A.                | 9%                         | -                                                | 5,00,000                                | -                         | -                     | -                           | -                                  | 5,00,000                                          |
| 3       | Gretext Industries Limited | N.A.                | 1%                         | -                                                | 6,31,50,000                             | -                         | -                     | (6,50,00,000)               | -                                  | 6,25,00,000                                       |
|         |                            |                     |                            | -                                                | -                                       | -                         | -                     | -                           | -                                  | -                                                 |



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 | Redistribution of profit among the partners | Transfer from Loan Account to Current Account | Introduced/ contributed during the year | Remuneration for the year | Interest for the year | Withdrawals during the year | Share of Profit/ Loss for the year | As at 31st March, 2026 (Closing Balance) Amount |
|---------|---------------------------|----------------------------|------------------------------------------------|---------------------------------------------|-----------------------------------------------|-----------------------------------------|---------------------------|-----------------------|-----------------------------|------------------------------------|-------------------------------------------------|
| 1       | Sumeet Harialka           | 90%                        | (39,513)                                       | (1,476)                                     | -                                             | 84,504                                  | -                         | -                     | (1,00,000)                  | (27,814)                           | (84,299)                                        |
| 2       | Rajkumari Harialka        | 9%                         | (984)                                          | (40,005)                                    | -                                             | 40,989                                  | -                         | -                     | -                           | (27,814)                           | (27,814)                                        |
| 3       | Gretex Industries Limited | 1%                         | (1,23,459)                                     | 41,481                                      | (1,04,000)                                    | 4,63,527                                | -                         | -                     | (2,50,000)                  | (55,628)                           | (28,080)                                        |
|         |                           |                            | (1,63,956)                                     | -                                           | (1,04,000)                                    | 5,89,020                                | -                         | -                     | (3,50,000)                  | (1,11,257)                         | (1,40,193)                                      |

Partners' Current Account as on 31st March, 2025

| Sr. No. | Name of Partner           | Share of profit/(loss) (%) | As at 1st April, 2024 (Opening Balance) Amount | Introduced/ contributed during the year | Remuneration for the year | Interest for the year | Withdrawals during the year | Share of Profit/ Loss for the year | As at 31st March, 2025 (Closing Balance) Amount |
|---------|---------------------------|----------------------------|------------------------------------------------|-----------------------------------------|---------------------------|-----------------------|-----------------------------|------------------------------------|-------------------------------------------------|
| 1       | Sumeet Harialka           | 90%                        | -                                              | -                                       | -                         | -                     | -                           | (39,513)                           | (39,513)                                        |
| 2       | Rajkumari Harialka        | 9%                         | -                                              | -                                       | -                         | -                     | -                           | (984)                              | (984)                                           |
| 3       | Gretex Industries Limited | 1%                         | -                                              | -                                       | -                         | -                     | -                           | (1,23,459)                         | (1,23,459)                                      |
|         |                           |                            | -                                              | -                                       | -                         | -                     | -                           | (1,63,956)                         | (1,63,956)                                      |



**GRETEX RS PROPERTIES LLP**

LLPIN: ACI-6033

Notes forming part of the Financial Statements

|   |                                                                                                                                                                                                                                                                                | (Amount in Rs.)           |                                                          |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------------------------------|
|   | Particulars                                                                                                                                                                                                                                                                    | As at<br>31st March, 2026 | For the period<br>26th July, 2024 to<br>31st March, 2025 |
| 4 | <b><u>Short Term Provisions</u></b>                                                                                                                                                                                                                                            |                           |                                                          |
|   | Provision for Expenses                                                                                                                                                                                                                                                         | 12,500                    | 23,470                                                   |
|   |                                                                                                                                                                                                                                                                                | 12,500                    | 23,470                                                   |
| 5 | <b><u>Investments</u></b>                                                                                                                                                                                                                                                      |                           |                                                          |
|   | <b>Investment Property (At Cost)</b>                                                                                                                                                                                                                                           |                           |                                                          |
|   | Flat at Mumbai                                                                                                                                                                                                                                                                 | 8,27,10,000               | 8,27,10,000                                              |
|   |                                                                                                                                                                                                                                                                                | 8,27,10,000               | 8,27,10,000                                              |
|   | 5.1 The Title Deed of the Investment Property is registered in the name of the LLP.                                                                                                                                                                                            |                           |                                                          |
|   | 5.2 The investment property comprises of Unit No. 2501 is situated on the 25th floor of Tower T05 at Crescent Bay. The unit has a carpet area of 107.10 sq. mtrs. (equivalent to 1,152.82 sq. ft.) and a built-up area of 128.56 sq. mtrs., along with two car parking spaces. |                           |                                                          |
| 6 | <b><u>Loans &amp; Advances</u></b>                                                                                                                                                                                                                                             |                           |                                                          |
|   | <b><u>Secured</u></b>                                                                                                                                                                                                                                                          |                           |                                                          |
|   | <b><u>Loan Repayable on Demand</u></b>                                                                                                                                                                                                                                         |                           |                                                          |
|   | Loan to a Partner (refer note 9b)                                                                                                                                                                                                                                              | 1,04,000                  | 1,04,000                                                 |
|   | Less: Transfer to Partner's Current Account [refer note 3(b)]                                                                                                                                                                                                                  | (1,04,000)                | -                                                        |
|   |                                                                                                                                                                                                                                                                                | -                         | 1,04,000                                                 |
|   | 6.1: Loan is repayable on demand and is non interest bearing.                                                                                                                                                                                                                  |                           |                                                          |
| 7 | <b><u>Cash and bank balances</u></b>                                                                                                                                                                                                                                           |                           |                                                          |
|   | Balance with Banks                                                                                                                                                                                                                                                             | 1,62,307                  | 45,514                                                   |
|   |                                                                                                                                                                                                                                                                                | 1,62,307                  | 45,514                                                   |



**GRETEX RS PROPERTIES LLP**

LLPIN: ACI-6033

Notes forming part of the Financial Statements

|   |                                                                   | (Amount in Rs.)                        |                                                          |
|---|-------------------------------------------------------------------|----------------------------------------|----------------------------------------------------------|
|   | Particulars                                                       | For the year ended<br>31st March, 2026 | For the period<br>26th July, 2024 to<br>31st March, 2025 |
| 8 | <b>Other Expenses</b>                                             | 5,900.00                               | 81,793.00                                                |
|   | Professional expenses                                             | 12,500.00                              | -                                                        |
|   | Audit Fees (including Audit fees of 2024-25, Rs.5,000 Net of GST) | -                                      | 38,498.00                                                |
|   | Property Expenses                                                 | 3,436.00                               | -                                                        |
|   | Rates & Taxes                                                     | 50,414.00                              | 23,470.00                                                |
|   | Direct Expenses in Investment Property                            | 34,750.00                              | -                                                        |
|   | ROC Charges                                                       | 16.52                                  | 35.40                                                    |
|   | Bank Charges                                                      | 4,240.00                               | 20,160.00                                                |
|   | Miscellaneous Expenses                                            | 1,11,256.52                            | 1,63,956.40                                              |
|   |                                                                   |                                        |                                                          |



**Gretex RS Properties LLP**

LLPIN: ACI-6033

**Notes forming part of Financial Statements****9 RELATED PARTY DISCLOSURES**

In accordance with the requirements of AS 18, on Related Party Disclosures, name of the 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 Partners**

Mr. Sumeet Harlalka

Mrs. Rajkumari Harlalka

**- Partners**

Gretex Industries Limited

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

M/s Gretex Admin &amp; HR Services

**(iii) Enterprises over which Partner (i.e. Gretex Industries Limited) exercise significant influence**

Sunview Nirman Private Limited (Subsidiary of Gretex Industries Limited)

M/s Gretex Audiotech LLP (Formerly Asp Infinity Solution LLP)

M/s Gretex Admin &amp; HR Services

M/s Gretex EZ Properties LLP

M/s Gretex Aran Properties LLP

M/s Invoke Audiotech Private Limited (Associate of M/s Gretex Audiotech LLP)

**b) Transactions with related parties:**

(Amount in Rs.)

|  | Particulars                       | For the year ended<br>31st March, 2026 | For the period<br>26th July, 2024 to<br>31st March, 2025 |
|--|-----------------------------------|----------------------------------------|----------------------------------------------------------|
|  | Gretex Industries Limited         |                                        |                                                          |
|  | Share of profit for the period    | (55,628.26)                            | (1,23,459.17)                                            |
|  | Permanent Capital Introduced      | -                                      | 6,31,50,000.00                                           |
|  | Permanent Capital Withdrawn       | -                                      | (8,51,000.00)                                            |
|  | Current Capital Introduced        | 4,63,526.58                            | -                                                        |
|  | Current Capital Withdrawn         | (2,50,000.00)                          | -                                                        |
|  | Mr. Sumeet Harlalka               |                                        |                                                          |
|  | Share of loss for the period      | (27,814)                               | (39,513)                                                 |
|  | Permanent Capital Introduced      | -                                      | 2,02,01,000                                              |
|  | Permanent Capital Withdrawn       | -                                      | (2,01,000)                                               |
|  | Current Capital Introduced        | 84,504                                 | -                                                        |
|  | Current Capital Withdrawn         | (1,00,000)                             | -                                                        |
|  | Mrs. Rajkumari Harlalka           |                                        |                                                          |
|  | Share of loss for the period      | (27,814)                               | (984)                                                    |
|  | Permanent Capital Introduced      | -                                      | 5,00,000                                                 |
|  | Current Capital Introduced        | 40,989                                 | -                                                        |
|  | M/s Gretex Admin & HR Services    |                                        |                                                          |
|  | Reimbursement of expenses         | 1,00,600                               | -                                                        |
|  | Gretex Corporate Services Limited |                                        |                                                          |
|  | Reimbursement of expenses         | 1,21,000                               | -                                                        |

**C) Outstanding balances**

|  | Particulars                          | As at 31st March, 2026 | As at 31st March, 2025 |
|--|--------------------------------------|------------------------|------------------------|
|  | <b>Partners Contribution Account</b> |                        |                        |
|  | Mr. Sumeet Harlalka                  | 2,00,00,000            | 2,00,00,000            |
|  | Mrs. Rajkumari Harlalka              | 5,00,000               | 5,00,000               |
|  | Gretex Industries Limited            | 6,25,00,000            | 6,25,00,000            |
|  | <b>Partners Current Account</b>      |                        |                        |
|  | Mr. Sumeet Harlalka                  | (84,299)               | (39,513)               |
|  | Mrs. Rajkumari Harlalka              | (27,814)               | (984)                  |
|  | Gretex Industries Limited            | (28,080)               | (1,23,459)             |
|  | <b>Loan &amp; Advances</b>           |                        |                        |
|  | Gretex Industries Limited            | -                      | 1,04,000               |



## Gretex RS Properties LLP

LLPIN: ACI-6033

### Notes forming part of the Financial Statements

#### 10 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 ICAI for LLPs. Since the LLP is part of a group, hence the LLP has complied with the Accounting Standards and disclosure requirements applicable to Level I entities 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.
- (vi) There were no previously unrecorded transactions in the books of account, which have been surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.
- (vii) Previous period figures have been regrouped and/or rearranged wherever found necessary.

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



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



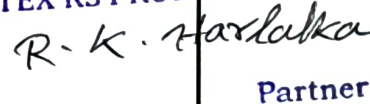
For and on behalf of  
Gretex RS Properties LLP

GRETEX RS PROPERTIES LLP

  
Partner

Sumeet Harlalka  
Designated Partner  
DPIN: 00474175

GRETEX RS PROPERTIES LLP

  
Partner

Rajkumari Harlalka  
Designated Partner  
DPIN : 03519046