

**V. VYAS & CO.**  
*Chartered Accountants*  
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To  
The Partners of  
**M/S 3 MQ REALTY LLP**  
**(LLPIN: ACA-6423)**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of **M/S 3 MQ REALTY LLP** (“the LLP”), which comprise the Statement of Assets & Liabilities (Balance sheet) as at 31st March 2025, and the statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management Responsibility for the Financial Statements**

Managements 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 Responsibilities**

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 ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

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 assessments, the auditor considers internal financial control relevant to the LLP’s preparation of the financial statements that give true and fair view in order to design audit procedures that are 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 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 aforesaid financial statements give the information so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the states of affairs of the LLP as at 31<sup>st</sup> march, 2025, and its Profit for the year ended on the date.

**Report on Other Legal and Regulatory Requirements**

we report that:

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c. The Statement of Assets & Liabilities (Balance Sheet), and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- d. In our opinion the Statement of Assets & Liabilities (Balance Sheet), and the Statement of Profit and Loss comply with the Accounting Standards to the extent applicable.

**For V. VYAS & CO  
Chartered Accountants**

FRN:0323395E



V.K. VYAS

(Proprietor )

Memb No. 053051



Place:-KOLKATA

Date: 09/10/2025