

Independent Auditor's Report

**To the Partners of
M/s. Urbanlite Reality LLP
(LLPIN: ACD-9949)**

Report on the Financial Statements

Opinion

I have audited the accompanying financial statements of **M/s. Urbanlite Reality LLP** ("**the LLP**") which comprises the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss for the year Ended 31.03.2024 and a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, 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 March 31, 2024 and the profit for the year ended 31.03.2024 on that date.

Basis for Opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) issued by ICAI. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the LLP in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibility of Management for the Financial Statements

The LLP's Management (Designated Partners) 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 the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding of 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.

In preparing the financial statements, management is responsible for assessing the LLP'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 intends to liquidate the LLP or to cease operations, or has no realistic alternative but to do so.



The Management is also responsible for overseeing the LLP's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

My 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 my 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.

I report that:

- a. I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit.
- b. In my opinion, proper books of account as required by law have been kept by the LLP so far as it appears from my examination of those books.
- c. The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

Place: Durgapur

Date: 28th July'2025

For Mantu Gupta and Associates
Chartered Accountants
F.R.No. 332737E



(Mantu Gupta)
(Proprietor)
M. No. 313137

UDIN: 25313137BMKWDI1744