KAKARIA AND ASSOCIATES LLP
CHARTERED ACCOUNTANTS
UJWAL K. KAKARIA B.Com., B.L., F.C.A.
SUBHASH S. KOTADIA B.Com.(HONS.) F.C.A.
JAIPRAKASH H. SHETHIYA B.Com., F.C.A.
AMAR J. BHANUSHALI B.Com., D.T.M., F.C.A
VINAYAK P. BAFANA B.Com., F.C.A

INDEPENDENT AUDITORS' REPORT

To the Members of Professional Realtors Private Limited,

Report on the Audit of Standalone Financial Statements Opinion

We have audited the accompanying Standalone Financial Statements of **Professional Realtors Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2025, and the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flows and the Statement of Changes in Equity for the year ended on that date, and notes to the Standalone Financial Statements, including a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, and its profit, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of 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 Standalone Financial Statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is and unlisted company.

Information other than the Standalone Financial Statements and Auditors' Report thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the Standalone Financial Statements and our auditors' report thereon.

Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive loss, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including Ind AS specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, the Board of Directors is responsible for

assessing the Company'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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are freefrom 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 Standalone Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Standalone Financial Statements in place and the operating effectiveness of such controls

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 Company'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 Standalone 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 Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone 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 Standalone 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the **Companies (Auditor's Report) Order, 2020** ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent is applicable.

2. As required by Section 143(3) of the Act, 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 Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Cash Flows and Statement of Changes in Equity dealt with by this

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Report are in agreement with the books of account.

d) In our opinion, the aforesaid Standalone Financial Statements comply with the Ind AS specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors as on 31st March, 2025 taken onrecord by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of Section 197 read with Schedule V of the Act.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

a. The Company does not have any pending litigation which would impact its financial position.

b. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

d. (A) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any otherperson(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("UltimateBeneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(B) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding

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Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (A) and (B) contain any material mis-statement.

e. The company has not declared or paid any dividend during the year.

f. Based on our examination which included test checks, except for the instances mentioned below, the Company has used accounting software's for maintaining its books of account, which do not have a feature of recording audit trail (edit log) facility and the same has not been operated throughout the year for all relevant transactions recorded in the respective software.

For, KAKARIA AND ASSOCIATES LLP
Chartered Accountants
FRN No. 104558W/W100601

UJWAL KAKARIA
Partner
M. NO: 034516
PLACE: MUMBAI
UDIN: 25035416BMKTPW5453
DATE: 04.09.2025

KAKARIA AND ASSOCIATES LLP
CHARTERED ACCOUNTANTS
UJWAL K. KAKARIA B.Com., B.L., F.C.A.
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ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 2(h) under 'Report on Other Legal and Regulatory Requirements' of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Opinion

We have audited the internal financial controls with reference to Standalone Financial Statements of **Professional Realtors Private Limited** ("the Company"), as of 31st March, 2025 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to Standalone Financial Statements and such internal financial controls over financial reporting were operating effectively as at 31st March, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Management's Responsibility for Internal Financial Controls

The Company's management and Board of Directors are responsible for establishing and maintaining internal financial controls with reference to Standalone Financial Statements based on the internal control with reference to Standalone Financial Statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence

to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the independent Standalone Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to Standalone Financial Statements

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control with reference to Standalone Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of independent Standalone Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of independent Standalone Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the independent Standalone Financial Statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls with reference to Standalone Financial Statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to Standalone Financial Statements to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For, KAKARIA AND ASSOCIATES LLP
Chartered Accountants
FRN No. 104558W/W100601

UJWAL KAKARIA
Partner
M. NO: 034516
UDIN: 25035416BMKTPW5453
PLACE: MUMBAI
DATE: 04.09.2025

KAKARIA AND ASSOCIATES LLP
CHARTERED ACCOUNTANTS
UJWAL K. KAKARIA B.Com., B.L., F.C.A.
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ANNEXURE B TO THE INDEPENDENT AUDITORS' REPORT

Report as required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013.

(Refer to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

With reference to the Annexure B referred to in the Independent Auditors' Report to the members of **Professional Realtors Private Limited** ("the Company"), on the Standalone Financial Statements for the year ended March 31, 2025, we report the following:

(i) (a)(b)(c)(d)(e) The company is not having any Property, Plant and Equipment and Intangible Assets. Therefore, the provisions of Clause (i) (a)(b)(c)(d)(e) of paragraph 3 of the order are not applicable to the company.

(ii) Based on the Information and explanation provided to us:

a) The company is not having any inventory. Therefore, the provisions of Clause 3(ii)(a) of the order are not applicable to the company

b) During any point of time of the year, the company has not been sanctioned any working capital limits, from banks or financial institutions on the basis of security of current assets. Therefore, the provisions of Clause(ii)(b) of paragraph 3 of the order are not applicable to the company.

(iii) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured, to companies, firms, and limited liability partnerships or other parties covered in the register maintained under Section 189 of the Act. Therefore, paragraph 3(a), 3(b), 3(c), 3(d), 3(e) and 3(f) of the said order are not applicable.

M. NO. 35416 MUMBAI

(iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act, with respect to the loans and investments made.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public. Therefore, the provisions of Clause (v) of paragraph 3 of the order are not applicableto the Company.

(vi) The maintenance of cost records under sub-section (1) of Section 148 of the Act is not applicable.

(vii) Based on the records examined by us and according to the information and explanations given to us, in respect of statutory dues:

a) The Company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income tax, Sales Tax, Wealth tax, Service tax, Duty of Customs, duty of Excise, Value Added Tax, GST, Cess and other statutory dues with the appropriate authorities to the extent applicable to it. There are no undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, value added tax, GST, duty of customs, duty of excise or cess which have remained outstanding as at March 31, 2025 for a period of more than 6 months from the date they became payable.

b) According to the information and explanations given to us, no undisputed amounts payable in respect of Provident Fund, Employees State Insurance, Income Tax, Service Tax, Cess and other material statutory dues were outstanding as at the year-end for a period of more than six months from the date they became payable.

(viii) In our opinion and according to the information and explanations given to us, there is no any transaction not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) Based on the Information and explanation provided to us:

a. In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of principal or interest due thereon.

b. According to the information and explanations given to us and on the basis of the audit procedures, we report that the Company has not been declared as willful defaulter by any banks, financial institution or government or any government authority.

M. NO. 35416 MUMBAI
KAKARIA & ASSOCIATES LLP CHARTERED ACCOUNTANTS

c. In our opinion and according to the information and explanations given to us, the loans were applied for the purpose for which the loans were obtained.

d. In our opinion and according to the information and explanations given to us, there are no funds raised on short term basis.

e. In our opinion and according to the information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

f. In our opinion and according to the information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) Based on the Information and Explanation provided to us:

a) The Company has not raised money by way of initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (x)(a) of paragraph 3 of the order are not applicable to the Company.

b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

(xi) Based on the Information and Explanation provided to us:

a) We have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year.

b) During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c) As auditor, we did not receive any whistle- blower complaint during the year.

(xii) The company is not a Nidhi Company. Therefore, the provisions of Clause (xii) of paragraph 3 of the order are not applicable to the Company.

KAKARIA & ASSOCIATES LLP * M. NO. 35416 MUMBAI * CHARTERED ACCOUNTANTS

(xiii) As per the information and explanations received to us all transactions with the Related parties are in compliance with sections 177 and 188 of Companies Act where applicable, and the details have been disclosed in the Standalone Financial Statements, etc., as required by the applicable accounting standards. Identification of related parties were made and provided by the management of the company.

(xiv) In our opinion and based on our examination, section 138 of the Act is not applicable to the company and accordingly provisions of Clause (xiv) of paragraph 3 of the order are not applicable to the Company.

(xv) The Company has not entered into any non-cash transactions with directors or persons connected with him for the year under review. Therefore, the provisions of Clause (xv) of paragraph 3 of the order are not applicable to the Company.

(xvi) Based on the Information and Explanation provided to us:

a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
b) The company has not conducted any Non-Banking Financial or Housing Finance activities during the year
c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India
d) As per the information and explanations received, the group does not have any CIC as part of the group.

(xvii) The company has not incurred cash loss in current financial year as well in immediately preceding financial year.

(xviii) There has been resignation of statutory auditors during the year, and accordingly the concerns, issues, or objections made by the outgoing auditors are taken into account.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the Standalone Financial Statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

(xx) There is not liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) of paragraph 3 of the order are not applicable to the Company.

(xxi) The company has not made investments in subsidiary company. Therefore, the company does not require to prepare consolidated financial statement. Therefore, the provisions of Clause (xxi) of paragraph 3 of the order are not applicable to the Company.

For, KAKARIA AND ASSOCIATES LLP
Chartered Accountants
FRN No. 104558W/W100601

UJWAL KAKARIA
Partner
M. NO: 034516
PLACE: VAPI
UDIN: 25035416BMKTPW5453
DATE: 04.09.2025

Professional Realtors Private Limited

CIN : U45400MH2007PTC169197

Balance Sheet as at 31st March, 2025

Particulars	Note No	(Rs. in '00) As at 31st March, 2025	As at 31st March, 2024
I. ASSETS			
1 Current Assets			
Financial Assets			
(a) Cash and Cash equivalents	1	82.00	82.00
(b) Short Term Loan and Advance	2	-	-
Total current Assets		82.00	82.00
TOTAL ASSETS		82.00	82.00
II. EQUITY AND LIABILITIES			
1 Equity			
(a) Equity Share Capital	3	1,000.00	1,000.00
(b) Other Equity	4	(25,490.91)	(25,240.91)
Total Equity		(24,490.91)	(24,240.91)
2 Current liabilities			
(a) **Financial Liabilities**			
1) Borrowing	5	24,204.91	24,204.91
2) Trade payables	6	368.00	118.00
Total Current Liabilities		24,572.91	24,322.91
TOTAL EQUITY & LIABILITIES		82.00	82.00
		-	

The Notes (1 to 7) referred to herein above form an Integral part of the Financial Statements

As per our report of even date
For Kakaria and Associates LLP
Chartered Accountants
Firm Registration No.104558W/W100601

Ujwal K. Kakaria
Partner
Membership No. 035416
Place : Mumbai
UDIN : 25035416BMKTPW5453
Date : 04/09/2025

For and on behalf of the Board
For Professional Realtors Pvt Ltd

Anil Korpe
Director
DIN:07543339

Vijaykumar H. Modi
Director
DIN:01224842

Professional Realtors Private Limited

CIN : U45400MH2007PTC169197

Statement of Profit & Loss for the Year Ended on 31st March, 2025

(Rs. in '00)

	Particulars	Note No	As at 31st March, 2025	As at 31st March, 2024
I.	**Revenue from operations**		-	-
II.	**Other Income**			
	Sundry Balance Written Back		-	113.36
	Provision for Doubtful Advance no Longer required		16,545.50	
III.	**Total Revenue (I)**		**16,545.50**	**113.36**
IV.	**Expenses:**			
	Other Expenses		-	-
	Audit fees		250.00	118.00
	Irrecoverable Advance Written off		16,545.50	-
	Total expenses		**16,795.50**	**118.00**
V	**Loss before exceptional and extraordinary items and tax (II-III)**		**(250.00)**	**(4.64)**
VI.	Exceptional items		-	-
VII.	**Loss before extraordinary items and tax (IV - V)**		**(250.00)**	**(4.64)**
VIII.	Extraordinary Items		-	-
IX.	**Loss before tax (VI- VII)**		**(250.00)**	**(4.64)**
X.	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		-	-
XI	**Loss for the period**		**(250.00)**	**(4.64)**
XII	**Earnings per equity share:**			
	(1) Basic		(2.50)	(0.05)
	(2) Diluted		(2.50)	(0.05)

The Notes (1 to 7) referred to herein above form an Integral part of the Financial Statements

As per our report of even date
For Kakaria and Associates LLP
Chartered Accountants
Firm Registration No.104558W/W100601

Ujwal K. Kakaria
Partner
MEMBERSHIP NO. 035416
Place : Mumbai
UDIN : 25035416BMKTPW5453
Date : 04/09/2025

For and on behalf of the Board
For Professional Realtors Pvt Ltd

Anil Korpe
Director
DIN:07543339

Vijaykumar H. Modi
Director
DIN:01224842

PROFESSIONAL REALTORS PRIVATE LIMITED

CIN: U45400MH2007PTC169197

Regd. Office: Valecha Chambers, 4th Floor, Plot NO. B-6, New Link Road, Andheri (W), Mumbai – 400053

Notes on Accounts Forming Part of the Balance Sheet as at 31st March, 2025

NOTES TO THE FINANCIAL STATEMENTS

(1) System of Accounting:

The Company follows the mercantile system of accounting and recognizes income and expenditure on accrual basis, subject to the concept of materiality.

(2) Corporate Social Responsibility (CSR)

The company is not covered u/s 135 of the companies Act 2013 under Corporate Social Responsibility (CSR).

(3) Details of Benami Properties Held

There is no proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act 1988 (45 of 1988) and the rules made thereunder.

(4) Willful Defaulters

The Company has not declared willful defaulter by any Bank, Financial Institution or any other lender.

(5) Registration and Satisfaction of Charges

There is no charge which is to be created or satisfied are yet to be registered with Registrar of Companies.

(6) Undisclosed Income

There is no transaction which is not recorded in the Books of accounts and that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act 1961.

(7) Crypto Currency

The Company has not traded or invested in Crypto Currency or virtual currency during the financial year.

(8) Relationship with Struck off Companies

The Company has not dealt with any company whose balance if outstanding as on 31/03/2025, and whose name is struck of from registrar of Companies u/s 248 of the Companies Act 2013 or sec 560 of the Companies Act 1956.

(9) Remuneration to Auditor:

Sl. No.	Detail	2024-2025	2023-2024
1	Audit Fee	25,000	11,800
	Total	**25,000**	**11,800**

KAKARIA & ASSOCIATES LLP * CHARTERED ACCOUNTANTS * MUMBAI M. NO. 35476

PROFESSIONAL REALTORS PRIVATE LIMITED MUMBAI

(10) Earnings per Share (EPS):

(Rs. in '00)

	31.03.2025	31.03.2024
Net Loss attributable to equity shareholders	(250.00)	(4.64)
Weighted average number of shares for Basic EPS (Numbers)	10,000	10,000
Earnings Per share (Per Equity share of Rs. 10 each)	(2.50)	(0.05)

(11) Contingent Liability:

There is no contingent Liabilities as on the date of balance sheet.

(12) Figures have been rounded off to the nearest hundred rupees

(13) The previous years' figures have been reworked, regrouped, rearranged and reclassified wherever necessary.

(14) During the year, The Company has not carried out any business activity.

For and on behalf of Board of directors

M/s Professional Realtors Pvt Limited

Anil Korpe
Director
DIN: 07543339

Vijaykumar H. Modi
Director
DIN: 01224842

Place : Mumbai
Date : 04/09/2025

PROFESSIONAL REALTORS PRIVATE LIMITED MUMBAI

CHARTERED ACCOUNTANTS & ASSOCIATES LLP MUMBAI M. NO. 35416

Professional Realtors Private Limited

CIN : U45400MH2007PTC169197

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH,2025			
Note : 1 Cash and cash equivalents		**As at 31st March, 2025**	**As at 31st March, 2024**
1) Cash on Hand		-	-
2) Balances with Banks			
In Current Accounts		82.00	82.00
Total		**82.00**	**82.00**

Note : 2 Short Term Loan and Advance		**As at 31st March, 2025**	**As at 31st March, 2024**
Deposits from Rajasthan Renewable Energy	16,545.50	16,545.50	16,545.50
Less : Provision for Doubtful Advances	16,545.50	(16,545.50)	(16,545.50)
Total		-	-

CHARTERED ACCOUNTANTS * KAKARIA & ASSOCIATES LLP * MUMBAI M. NO. 35416

PROFESSIONAL REALTORS PRIVATE LIMITED MUMBAI

PROFESSIONAL REALTORS PRIVATE LIMITED
CIN : U45400MH2007PTC169197 (Rs. in '00)

3 NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH,2025

SHARE CAPITAL	As at 31st March, 2025	As at 31st March, 2024
(I) Authorised Share Capital		
10,000 Equity Shares of Rs 10 each	1,000.00	1,000.00
	1,000.00	**1,000.00**
(II) Equity Shares - Issued, Subscribed and Paid up		
10,000 Equity Shares of Rs 10.00 each	1,000.00	1,000.00
	1,000.00	**1,000.00**

3.1 Reconciliation of Number of shares
Equity Share

Particular	As at 31st March, 2025		As at 31st March, 2024	
	No.of Share	Amount	No.of Share	Amount
At the beginning of the year	10,000	1,00,000.00	10,000	1,00,000.00
Add: Issued during the year	-		-	
At the end of the year	**10,000**	**1,00,000.00**	**10,000**	**1,00,000.00**

3.2 Equity shares held by each shareholder holding more than 5% equity shares in the Company are as follows:

Particular	As at 31st March, 2025		As at 31st March, 2024	
	No. of share	% of holding	No. of share	% of holding
M/s. Valecha Engineering Ltd. (and it's nominees) The Company is 100% subsidiary of Valecha Engineering Ltd	10,000	100	10,000	100
	10,000	**100**	**10,000**	**100**

3.3 Details of promoters shareholding

Particular	As at 31st March, 2025		As at 31st March, 2024		% change during the year
	No. of share	% of holding	No. of share	% of holding	
M/s. Valecha Engineering Ltd. (and it's nominees)	10,000	100	10,000	100	0%
	10,000	**100**	**10,000**	**100**	

3.4 (V) Terms / Rights attached to Shares:

(a) The company has only one class of equity shares having par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share.

(b) In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(Rs. in '00)

4 OTHER EQUITY	As at 31st March, 2025		As at 31st March, 2024	
(I) Surplus / (Deficit) in Statement of Profit & Loss				
Balance Brought Forward	(25,240.91)		(25,236.27)	
Surplus / (Deficit) in Statement of Profit & Loss during the Year	(250.00)	(25,490.91)	(4.64)	(25,240.91)
Total		**(25,490.91)**		**(25,240.91)**

(Rs. in '00)

5 Short-term borrowings	As at 31st March, 2025	As at 31st March, 2024
Loans & Advances from related parties		
Unsecured		
Valecha Engineering Limited	24,204.91	24,204.91
Total	**24,204.91**	**24,204.91**

(Rs. in '00)

6 Trade Payable	As at 31st March, 2025	As at 31st March, 2024
Sundry Creditor-Other	368.00	118.00
Total	**368.00**	**118.00**

Trade Payable ageing Schedule (Rs. in '00)

As at 31st March 2025	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME					-
(ii) Others	**250.00**	**118.00**			**368.00**
(iii) Disputed Dues - MSME					-
(iv) Disputed Dues - Others					-
TOTAL	**250.00**	**118.00**	**-**	**-**	**368.00**

Trade Payable ageing Schedule (Rs. in '00)

As at 31st March 2024	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME					-
(ii) Others	**250.00**	**-**			**250.00**
(iii) Disputed Dues - MSME					-
(iv) Disputed Dues - Others					-
TOTAL	**250.00**	**-**	**-**		**250.00**

CHARTERED ACCOUNTANTS & ASSOCIATES LLP * M. NO. 141716 MUMBAI
PROFESSIONAL REALTORS PRIVATE LIMITED MUMBAI

PROFESSIONAL REALTORS PRIVATE LIMITED

CIN : U45400MH2007PTC169197

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH,2025

NOTE 7 : Disclosure in respect of Related Parties pursuant to IND AS 24

List of Related Parties with whom transactions have taken place :

A) Key Management Personnel (KMP)

Description	Name of KMP
Key Managements	Anil Sakharam Korpe Vijaykumar Modi

Note: Related parties have been identified by the Management.

Balances outstanding as at 31 March, 2025 : (Rs. in '00)

Particulars	Advance/Loan Taken	Advance/ Loan Given	TOTAL
Key Management Personnel			
Anil Sakharam Korpe	-	-	-
Vijaykumar Modi	-	-	
Related Party		-	
Valecha Engineering Limited	24,204.91	-	
	24,204.91	**-**	
	-	-	-

Transaction with the Related Parties FY 2024-25 (Rs. in '00)

Particulars	Opening Balance	Loan Taken	Loan Repaid	Total
Related Party				
Valecha Engineering Limited	24,204.91	-	-	24,204.91
			-	
Total	**24,204.91**	**-**	**-**	**24,204.91**

Transaction with the Related Parties FY 2023-24 (Rs. in '00)

Particulars	Opening Balance	Loan Taken	Loan Repaid	Total
Related Party				
Valecha Engineering Limited	24,086.91	118	-	24,204.91
Total	**24,086.91**	**118.00**	**-**	**24,204.91**

a) Repayable on Demand (Rs. in '00)

Type of Borrower	Amount of Loan Outstanding	Amount of Loan Outstanding	Percentage to the total Loans and Advances in the nature of loans	
	As at 31/03/2025	As at 31/03/2024	As at 31/03/2025	As at 31/03/2024
Promoters	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	24,204.91	24,204.91	100%	100%
Total	24,204.91	24,204.91	100%	100%

b) without specifying any terms or period of repayment (Rs. in '00)

Type of Borrower	Amount of Loan Outstanding	Amount of Loan Outstanding	Percentage to the total Loans and Advances in the nature of loans	
	As at 31/03/2025	As at 31/03/2024	As at 31/03/2025	As at 31/03/2024
Promoters	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	24,204.91	24,204.91	100%	100%
Total	24,204.91	24,204.91	100%	100%

CHARTERED ACCOUNTANTS * KANJALKAR & ASSOCIATES LLP * MUMBAI M. No. 35416

PROFESSIONAL REALTORS PRIVATE LIMITED MUMBAI

Professional Realtors Private Limited
CIN : U45400MH2007PTC169197
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

ANALYTICAL RATIOS

(Rs. in hundred)

Sr.no.	Particulars	Formula	For the year ended 31st Mar 2025		For the year ended 31st Mar 2024	
			Values	Ratio	Values	Ratio
1	Current Ratio	Current Assets	82.00	0.00	82.00	0.00
		Current liabilities	24,572.91		24,322.91	
	Current assets and current liabilities include total current assets and current liabilities as appearing in the balance sheet.					
2	Debt to equity ratio	Total Debt	NA	NA	NA	NA
		Total Equity	-24,490.91		-24,240.91	
	Total debt includes long-term borrowings whereas total equity includes shareholders' funds					
3	Debt service coverage ratio	Earnings available for debt service	NA	NA	NA	NA
		Debt Service	NA		NA	
	Earning for Debt Service includes Net Profit before taxes + Non-cash operating expenses like depreciation and other					
4	Return on equity	Net Income	-250.00	0.01	-4.64	0.00
		Average Shareholder's Equity	-24,365.91		-24,130.34	
	Net income is profit after tax whereas shareholders' equity is shareholders' fund.					
5	Inventory turnover ratio	COGS	NA	NA	NA	NA
		Average inventory	NA		NA	
	COGS includes purchase cost, changes in inventory and other direct expenses. Average inventory is simple average of opening and closing inventory					
6	Trade receivables turnover ratio	Net credit sales	NA	NA	NA	NA
		Average debtors	NA		NA	
	Net credit sales is total credit sales during the year. Average debtors is the simple average of opening and closing trade receivables					
7	Trade payables turnover ratio	Net credit purchase	NA	NA	NA	NA
		Average creditors	243.00		174.68	
	Net credit purchase is total credit purchases during the year. Average creditors are the simple average of opening and closing trade payables					
8	Net capital turnover ratio	Net annual sales	NA	NA	NA	NA
		Average working capital	-24,365.91		24,130.34	
	Net credit sales is total credit sales during the year. Average working capital is the simple average of opening and closing working capital					
9	Net profit ratio	Profit after tax	-250.00	NA	-4.64	NA
		Total sales	NA		NA	
	Profit after tax is total profit after tax and total sales is revenue from operations					
10	Return on capital employed	Earning before interest and taxes	-250.00	0.01	-4.64	0.00
		Capital employed	-24,490.91		-24,240.91	
	Earning before interest and taxes . Capital employed includes shareholders' fund, long term and short-term borrowings					
11	Return on investment	Profit after tax	-250.00	0.01	-4.64	0.00
		Capital employed	-24,490.91		-24,240.91	
	Profit after tax is total profit after tax. Capital employed includes shareholders' fund, long term and short-term borrowings					