Prakash Barnwal & Associates
Chartered Accountants

C/o Ideashacks, 14/3, Metro Pillar No.- 564, Mewala Metro Station, Mathura Road, Faridabad - 121003
E-mail: prakash@pbaa.in
Cell: +91-9899438885

INDEPENDENT AUDITOR'S REPORT
To The Partners of Valleyscape Infratech LLP

Opinion

We have audited the accompanying financial Statements of **Valleyscape Infratech LLP** ("the LLP"), which comprise the Balance Sheet as at **31st March 2026**, the Statement of Profit and Loss a/c for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information (collectively referred to as "the financial Statements"). The financial statements have been prepared by the LLP's Designated partners as required by Rule 24(8) of the Limited Liability partnership Rules,2009("the rules).

In our opinion and the best of our information and according to the explanations given to us, the accompanying financial Statements give a true and fair view of the financial position of the LLP as at **31st March 2026**, and of its financial performance for the year ended in accordance with the Accounting Standards issued by Institute of Chartered Accountants of India ("ICAI") as amended from time to time and other accounting principles generally accepted in India.

Basis for Opinion

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

Responsibilities of the Management for the Financial Statements

The LLP's Management (designated partners) is responsible for the preparation of the financial statements in accordance with the Rule 24 of the Limited Liability Partnership Rules, 2009 ("the Rules"), and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, LLP's 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 LLP's Management either intend to liquidate the LLP or to cease operations, or has no realistic alternative but to do so.

Management is 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 auditors' 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

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FRN-031284C

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 control 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 LLP's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the LLP's Management.
- Conclude on the appropriateness of the LLP's Management 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 auditors' report.
- 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 achieve fair presentation.

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 communicate with the LLP's Management 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.

For Prakash Barnwal & Associates
Chartered Accountants
Firm Registration No.: 031284C

Prakash Barnwal & Associates
Chartered Accountant
FRN-031284C

Prakash Barnwal
(Proprietor)
Membership No. 512224
UDIN 26512224NMEXJD5327

Place : Faridabad
Date: May 08, 2026

Valleyscape Infratech LLP
Balance Sheet as at 31 March 2026

Particulars	Note	As at 31 March 2026	As at 31 March 2025
CONTRIBUTION AND LIABILITIES			
I. PARTNERS' FUNDS			
Partners' Contribution			
Fixed	2	10,00,000	-
Current	3	1,19,26,656	40,88,126
		1,29,26,656	**40,88,126**
II. LIABILITIES			
CURRENT LIABILITIES AND PROVISIONS			
Trade Payables	4	-	-
Other Current Liabilities	5	33,023	88,07,043
		33,023	**88,07,043**
Total		**1,29,59,679**	**1,28,95,169**
ASSETS			
CURRENT ASSETS, LOANS AND ADVANCES			
I. Non-Current Assets			
i) Capital Work in Progress	6	1,19,93,974	1,18,64,374
II. Current Assets			
i) Cash and Cash Equivalents	7	8,70,913	10,02,186
ii) Loans & Advances	8	8,983	-
iii) Other Current Assets	9	85,809	28,609
		1,29,59,679	**1,28,95,169**
Total		**1,29,59,679**	**1,28,95,169**

Notes to the Accounts and significant accounting policies 1-19

For Prakash Barnwal & Associates
Chartered Accountants
Firm Regn. No. : 031284C

Prakash Barnwal & Associates Chartered Accountant FRN-031284C

Prakash Barnwal
(Proprietor)
Membership number 512224
Date: May 08, 2026
Place: Faridabad
UDIN: 26512224NMEXJD5327

For Valleyscape Infratech LLP
LLPIN : ACJ - 4716

VALLEYSCAPE INFRATECH LLP

Kalpesh Jitendra Mehta
DIN-02974916
Designated Partner
Date: 8 May 2026
Place: Mumbai

Nakul Kumar

Nakul Kumar
DIN-00262802
Designated Partner
Date: 8 May 2026
Place: Mumbai

Valleyscape Infratech LLP
Profit and Loss Account for the Year Ended 31 March 2026

Particulars	Note	For the Year ended 31 March 2026	For the Period 17 September 2024 to 31 March 2025
INCOME			
Revenue from Operations	10	-	-
Other Income	11	66,510	32,804
Total		**66,510**	**32,804**
EXPENDITURE			
Other Expenses	12	29,902	13,725
Total		**29,902**	**13,725**
Profit / (Loss) before Tax		**36,608**	**19,079**
Less: Tax expense			
- Income Tax		11,402	5,953
- Deferred Tax Expense		-	-
Profit / (Loss) After Tax		**25,206**	**13,126**
Share of Profit/(Loss) transferred to Partners' Current Capital Accounts			
Abhay Shyam Sunder Chandak (30%)		7,562	-
Mirabile Realtors Private Limited (30%)		7,562	-
Nakul Kumar (10%)		2,521	-
Tribeca Devmgmt LLP (30%) (Previous year 95%)		7,562	12,470
Tribeca Developers LLP (5%)		-	656

Notes to the Accounts and significant accounting policies 1-19

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Firm Regn. No. : 031284C

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Prakash Barnwal
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Designated Partner
Date: 8 May 2026
Place: Mumbai

Valleyscape Infratech LLP
Notes to the Financial Statements for the Year Ended 31 March 2026

Note 1 : Significant Accounting Policies and notes to the Accounts

1.1 Significant Accounting Policies

i) Basis of preparation of Financial Statements:
The financial statements are prepared on going concern basis in accordance with Generally Accepted Accounting Principles in India ("Indian GAAP") and comply in all material respects with accounting standards issued by the Institute of Chartered Accountants of India. The financial statements have been prepared on accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those of previous year.

ii) Use of Estimates:
The preparation of financial statements requires the management to make estimates and assumptions which are considered to arrive at the reported amounts of assets and liabilities and disclosure of contingent liabilities, as on the date of the financial statements and the reported amounts of revenue and expenses during the year. Although, these estimates are based upon the management's best knowledge of current events and actions, actual results could vary from these estimates. Difference in the actual results and accounting estimates are recognised in the period in which the results are known/ materialized.

1.2 Revenue Recognition:
Revenue is recognised to the extent it is probable that the economic benefits will flow to the LLP and the revenue can be reliably measured. Revenue is recognised net of goods and service tax (GST) as these are collected on behalf of government and therefore, not economic benefit flowing to the LLP.

i) Income from Retainership Services
Income from Retainership service charges is recognised net of taxes when the services are provided and there is reasonable certainty of ultimate collection.

ii) Interest Income
-Interest on refund of taxes is recognised in the year of receipt as other income in profit and loss account.

1.3 Depreciation:

Depreciation on assets to be provided on the Written Down Value method in accordance with Income Tax Act,1961.

1.4 Property, Plant & Equipment:
Property, Plant & Equipment are stated at cost, net of accumulated depreciation and impairment losses, if any. Cost include all expenses incurred to bring the asset to its present location and condition.

VALLEYSCAPE INFRATECH LLP

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Valleyscape Infratech LLP
Notes to the Financial Statements for the Year Ended 31 March 2026

Note 1 : Significant Accounting Policies and notes to the Accounts

1.5 Impairment of Assets:
At each Balance Sheet date, the LLP reviews the carrying amount of assets to determine whether there is an indication that those assets have suffered impairment loss. If any such indication exists, the recoverable amount of assets is estimated in order to determine the extent of impairment loss. The recoverable amount is higher of the net selling price and value in use, determined by discounting the estimated future cash flows expected from the continuing use of the asset to their present value.

1.6 Foreign currency Transactions:
Foreign currency transactions are accounted at the exchange rates prevailing on the date of such transactions. Foreign currency monetary items are translated using the exchange rate prevailing at the reporting date. Exchange differences arising on settlement of foreign currency monetary items at the rates that are different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognised as income or as expenses in the year in which they arise.

1.7 Accounting for taxes on income:
Tax expense comprises of current tax and deferred tax.

i) Current Tax

Current Tax is the amount of tax payable on the taxable income for the year determined in accordance with the provisions of the Income Tax Act, 1961.

ii) Deferred Tax

Deferred tax is recognized, subject to consideration of prudence in respect of deferred tax asset, on timing difference, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using tax rates and tax laws enacted or substantiatively enacted at the Balance sheet date.

1.8 Operating lease

Lease of assets under which all the risk and rewards of ownership are effectively retained by the lessor are classified as operating leases. Lease payments under operating leases are recognized as expense on accrual basis in accordance with the respective lease agreements.

1.9 Provisions, Contingent Liabilities and Contingent assets:
Provisions are recognized when the LLP has a present obligation as a result of past events and it is probable that there will be an outflow of economic benefits to settle the obligation and a reliable estimate can be made for the amount of obligation. Contingent Liabilities are not recognized but are disclosed in the schedules to the financial statements. Contingent Assets are neither recognized nor disclosed in the financial statements.

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VALLEYSCAPE INFRATECH LLP

Valleyscape Infratech LLP
Notes to the Financial Statements for the Year Ended 31 March 2026

Note-2 Partners' Fixed Capital Account (Amount in Rs.)

Particulars	As at 31 March 2026				As at 31 March 2025	
	Tribeca Devmgmt LLP **	Mirabile Realtors Private Limited**	Nakul Kumar**	Abhay Shyam Sunder Chandak**	Tribeca Devmgmt LLP	Tribeca Developers LLP
Opening Balance	-	-	-	-	-	-
Add: Contribution/Transfer during the year	3,16,700	3,16,700	49,900	3,16,700	-	-
Closing Balance	3,16,700	3,16,700	49,900	3,16,700	-	-
Closing Balance (Total)				10,00,000		-

Note-3 Partners' Current Capital Account

Particulars	As at 31 March 2026				As at 31 March 2025	
	Tribeca Devmgmt LLP **	Mirabile Realtors Private Limited**	Nakul Kumar**	Abhay Shyam Sunder Chandak**	Tribeca Devmgmt LLP	Tribeca Developers LLP *
Opening Balance	40,87,470	-	-	-	-	-
Add: Transfer to Fixed Capital	(3,16,700)					
Add: Contribution during the Year	19,980	37,58,300	5,94,100	37,58,300	40,75,000	-
Add :- Profit/(Loss) for the Year	7,562	7,562	2,521	7,562	12,470	656
Closing Balance	37,98,312	37,65,862	5,96,621	37,65,862	40,87,470	656
Closing Balance (Total)				1,19,26,656		40,88,126

* Due to amendment to original LLP(Partnership) deed and relevant clauses of amended LLP, there has been change in Capital contribution during the year and change in partner's profit/(loss) ratios.

** As per the amended LLP agreement made during the Financial Year 2025-26, there has been change in the number of partners and thus accordingly, three partners has been introduced during the year and one partner(Tribeca Developers LLP) has been ceased as partner in Valleyscape Infratech LLP ("LLP"). The Capital balance of ceased partner has been transfer to current liabilities.

Note 4 : Trade Payable

Particulars	As at March 31, 2026	As at March 31, 2025
Trade Payables		
- Due to MSME	-	-
- Due to Others	-	-
- Due to Related Parties	-	-
Total	-	-

Note 5 : Other Current Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Audit Fee Payable	11,800	5,900
Advance from Incoming Partners	-	87,93,147
Other Payables		
- Payable to related Party	21,223	2,043
- Income Tax Payable (Net of Advance tax and Tax Deducted at Source)	-	5,953
Total	33,023	88,07,043

Note 6 : Capital Work in Progress

Particulars	As at March 31, 2026	As at March 31, 2025
Work in Progress		
Opening Balance	1,18,64,374	1,18,64,374
Additions during the year	1,29,600	-
Total	1,19,93,974	1,18,64,374

Note 7 : Cash and Cash Equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Bank Balances:		
In Current Accounts	225	39
In Fixed Deposits Accounts	8,70,688	10,02,147
Total	8,70,913	10,02,186

Note 8 : Loans and Advances

Particulars	As at March 31, 2026	As at March 31, 2025
Balances with Government authorities:		
-Direct Taxes (Net of Provision for Income tax)	8,983	-
-Indirect Taxes	-	-
Total	8,983	-

Note 9 : Other Current Assets

Particulars	As at March 31, 2026	As at March 31, 2025
Interest Accrued on Fixed Deposits	85,809	28,609
Total	85,809	28,609

VALLEYSCAPE INFRATECH LLP *

Prakash Barnwal & Associates Chartered Accountant FRN-021284C

Valleyscape Infratech LLP
Notes to the Financial Statements for the Year Ended 31 March 2026

Note 10 : Revenue From Operations

Particulars	For the Year ended 31 March 2026	For the Period 17 September 2024 to
Services Income	-	-
Total	-	-

Note 11 : Other Income

Particulars	For the Year ended 31 March 2026	For the Period 17 September 2024 to
Interest from Fixed Deposit	66,510	32,804
Total	66,510	32,804

Note 12 : Other Expenses

Particulars	For the Year ended 31 March 2026	For the Period 17 September 2024 to
Audit Fees	5,900	5,900
Legal & Professional Expenses	-	6,682
Bank Charges	7,080	-
Food & Beverages	2,600	-
Income Tax Interest Expense	293	-
Conveyance Charges	8,465	-
ROC Filing Fees and Expenses	5,564	1,143
Total	29,902	13,725

VALLEYSCAPE INFRATECH LLP

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Valleyscape Infratech LLP
Notes to the Financial Statements for the Year Ended 31 March 2026

Note 13
Balances of accounts receivables, payables, loans and advances received/ given are subject to confirmation/reconciliation, wherever not received, effect of which on the profit and loss account and/or on assets/liabilities, if any is not ascertainable.

Note 14 : Related party disclosures

Partners :
Abhav Shyam Sunder Chandak (With Effect from 29 April 2025)
Mirabile Realtors Private Limited (With Effect from 29 April 2025)
Nakul Kumar (With Effect from 29 April 2025)
Tribeca Devmemt LLP
Tribeca Developers LLP (Till 29 April 2025)

Associates :
Tribeca Creators LLP
Nine Pillars Infratech LLP
Tribeca Developers LLP

(Amount in Rs.)

Particulars	31st March 2026	31st March 2025
Transactions with related parties during the Year		
Fixed Capital Received/Transfer from Partners		
- Abhay Shyam Sunder Chandak	3,16,700	-
- Mirabile Realtors Private Limited	3,16,700	-
- Nakul Kumar	49,900	-
- Tribeca Devmemt LLP	3,16,700	-
- Tribeca Developers LLP	-	-
Current Capital Received from Partners		
- Abhay Shyam Sunder Chandak	37,58,300	-
- Mirabile Realtors Private Limited	37,58,300	-
- Nakul Kumar	5,94,100	-
- Tribeca Devmgmt LLP	19,980	40,75,000
Expense Reimbursement:		
-Tribeca Creators LLP	12,960	13,67,653
-Nine Pillars Infratech LLP	5,564	-
Repayment of Expense Reimbursement:		
-Tribeca Creators LLP	-	13,65,610
-Nine Pillars Infratech LLP	-	-
'Share of Profit/(Loss) allocated to Partner's Current Capital Account		
- Abhay Shyam Sunder Chandak	7,562	-
- Mirabile Realtors Private Limited	7,562	-
- Nakul Kumar	2,521	-
- Tribeca Devmgmt LLP	7,562	12,470
Balances outstanding as at year-end		
Other Current Liabilities		
-Tribeca Creators LLP	15,003	2,043
-Nine Pillars Infratech LLP	5,564	-
-Tribeca Developers LLP	656	-
Partners' Capital Accounts		
- Fixed Capital		
- Tribeca Devmgmt LLP	3,16,700	-
- Mirabile Realtors Private Limited	3,16,700	-
- Nakul Kumar	49,900	-
- Abhay Shyam Sunder Chandak	3,16,700	-
- Tribeca Developers LLP	-	-
- Current Capital		
- Tribeca Devmgmt LLP	37,98,312	40,87,470
- Mirabile Realtors Private Limited	37,65,862	-
- Nakul Kumar	5,96,621	-
- Abhay Shyam Sunder Chandak	37,65,862	-
- Tribeca Developers LLP	-	656

Note 15
i) In the opinion of the management, current assets, loans and advances have a value on realization, not less than the amounts at which they are stated in the balance sheet.

Note 16 - Provision & Contingent Liabilities
Nil

Note 17 - Capital commitments
Nil

Note 18 - Based on the information available with the management there are no dues outstanding to micro and small enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006

Note 19
Previous period figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

For Prakash Barnwal & Associates
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Firm Regn. No. : 031284C

Prakash Barnwal
(Proprietor)
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UDIN: 26512224NMEXJD5327

Prakash Barnwal & Associates Chartered Accountant FRN-031284C

VALLEYSCAPE INFRATECH LLP

For Valleyscape Infratech LLP
LLPIN : ACJ - 4716

Kalpesh Jitendra Mehta
DIN-02974916
Designated Partner
Date: 8 May 2026
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Nakul Kumar
DIN-00262802
Designated Partner
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