INDEPENDENT AUDITOR'S REPORT
To the Partners of Man Aaradhya Infraconstruction LLP

Report on the Financial Statements
We have audited the accompanying Financial Statements of Man Aaradhya Infraconstruction LLP ("the LLP"), which comprises of the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and Cash Flow Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Designated Partners of the LLP are responsible for the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the LLP in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI). This responsibility includes the design, implementation and maintenance of internal control 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 Responsibility
Our responsibility is to express an opinion on these 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 comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the LLP's preparation and fair presentation of the Financial Statements 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 control. An audit also includes evaluating the appropriateness of 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 to provide a basis for our audit opinion.

S M L AND CO LLP
MUMBAI
CHARTERED ACCOUNTANTS

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Financial Statements give a true and fair view in conformity with the accounting principles generally accepted in India:

a) in the case of the Balance Sheet, of the state of affairs of the LLP as at March 31, 2026;

b) in the case of the Profit and Loss Account, of the profit for the year ended on that date; and

c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

FOR S M L AND CO LLP
(Formerly "Shaparia Mehta & Associates LLP")
Chartered Accountants
(Firm's Registration No. - 112350W / W-100051)

S M L AND CO LLP
MUMBAI
CHARTERED ACCOUNTANTS

Sanjiv Mehta
Partner
Membership No.-034950
UDIN: 26034950ASVDEL5768
Place of Signature: Mumbai
Date: 5th May, 2026

MAN AARADHYA INFRACONSTRUCTION LLP
BALANCE SHEET AS AT MARCH 31, 2026

	Particulars	Note No.	As at March 31, 2026		As at March 31, 2025	
			₹	₹	₹	₹
I.	**EQUITY AND LIABILITIES**					
(1)	**Shareholders' funds / Partners Capital**					
	(a) Partners Capital (Fixed)	2.01	5,00,000		5,00,000	
	(b) Partners Capital (Current)	2.02	71,61,53,184		30,00,000	
	(c) Reserves and surplus	2.03	5,45,976	**71,71,99,160**	(17,38,713)	**17,61,287**
(2)	**Current liabilities**					
	(a) Trade payables	2.04				
	- Total Outstanding dues of Micro Enterprises & Small Enterprises		-		-	
	- Total Outstanding dues of creditors other than Micro Enterprises & Small Enterprises		42,29,916		-	
	(b) Other current liabilities	2.05	18,86,294	**61,16,210**	4,10,708	**4,10,708**
	Total			**72,33,15,370**		**21,71,995**
II.	**ASSETS**					
(1)	**Non-current assets**					
(2)	**Current assets**					
	(a) Inventories	2.06	63,04,59,790		-	
	(b) Cash and Bank balances	2.07	9,10,02,779		5,51,193	
	(c) Short-term loans and advances	2.08	14,57,322		16,20,802	
	(d) Other current assets	2.09	3,95,479	**72,33,15,370**	-	**21,71,995**
	TOTAL			**72,33,15,370**		**21,71,995**

Significant Accounting Policies 1
Refer accompanying notes. These notes are an integral part of the financial statements.

As per our report of even date

FOR S M L and CO LLP
(Formerly known as "Shaparia Mehta & Associates LLP")
Chartered Accountants
Registration No. 112350W / W-100051

S M LAND CO LLP MUMBAI CHARTERED ACCOUNTANTS

SANJIV MEHTA
Partner
Membership No.- 034950

Place : Mumbai
Date : 05-05-2026

For Man Aaradhya Infraconstruction LLP

Manan P Shah
Desginated Partner
DIN No : 06500239

Ashok Mehta
Designated Partner
DIN No : 03099844

Place : Mumbai
Date : 05-05-2026

MAN AARADHYA INFRACONSTRUCTION LLP MUMBAI

MAN AARADHYA INFRACONSTRUCTION LLP
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON MARCH 31, 2026

	Particulars	Note No.	For The Year Ended March 31, 2026	For The Year Ended March 31, 2025
			₹	₹
I.	Revenue from Operations		-	-
II.	Other Income	2.10	10,92,135	35,537
III.	**Total Revenue (I+II)**		**10,92,135**	**35,537**
IV.	**Expenses:**			
	(Increase) / Decrease in work-in-progress	2.11	(63,04,59,790)	-
	Finance costs	2.12.1	1,09,06,749	-
	Cost of Land/ Development Rights/ Premiums	2.12.2	57,85,57,857	-
	Other expenses	2.12.3	4,12,95,659	5,89,803
	Total Expenses		**3,00,475**	**5,89,803**
V.	Profit before exceptional and extraordinary items and tax (III - IV)		7,91,660	(5,54,266)
VI.	Exceptional items		-	-
VII.	Profit before extraordinary items and tax (V - VI)		7,91,660	(5,54,266)
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII - VIII)		**7,91,660**	**(5,54,266)**
X.	Tax expense :		-	-
	(1) Current tax (for the Year)		2,61,918	-
	(3) Deferred tax		-	-
XI.	Profit / (Loss) from continuing operations after tax (IX - X)		**5,29,742**	**(5,54,266)**
XII.	Profit (Loss) for the period from discontinuing operations		-	-
XIII.	Profit / (Loss) for the year (XI + XII)		**5,29,742**	**(5,54,266)**

Significant Accounting Policies 1
Refer accompanying notes. These notes are an integral part of the financial statements.

As per our report of even date

FOR S M L and CO LLP
(Formerly known as "Shaparia Mehta & Associates LLP")
Chartered Accountants
Registration No. 112350W / W-100051

S M L AND CO LLP MUMBAI CHARTERED ACCOUNTANTS

Sanjiv Mehta
Partner
Membership No.- 034950

Place : Mumbai
Date : 05-05-2026

For Man Aaradhya Infraconstruction LLP

Manan P Shah
Desginated Partner
DIN No : 06500239

Ashok Mehta
Designated Partner
DIN No : 03099844

Place : Mumbai
Date : 05-05-2026

MAN AARADHYA INFRACONSTRUCTION LLP MUMBAI

MAN AARADHYA INFRACONSTRUCTION LLP
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

Particulars	For The Year Ended March 31, 2026	For The Year Ended March 31, 2025
	₹	₹
A. Cash Flow from Operating Activities		
Net Profit/(Loss) Before Tax	**7,91,660**	**(5,54,266)**
Adjustments :		
Add : Finance Costs	1,09,06,749	-
Less: Interest Income	(10,92,135)	(35,537)
Operating Profit/(Loss) before Working Capital Changes	1,06,06,274	(5,89,803)
Adjustments for :		
Increase in Inventories	(63,04,59,790)	-
Increase in Loans and Advances	-	1
increase / (Decrease) in Trade Payables and Other Liabilities	46,19,609	(19,064)
Cash used in Operations	(61,52,33,907)	(6,08,866)
Less : Taxes Paid/ (Refund)	-	-
Net Cash used in Operating Activities	**(61,52,33,907)**	**(6,08,866)**
B. Cash Flow from Investing Activities		
Interest received	5,51,469	43,455
Changes in fixed deposits other than Cash and Cash equivalents	-	(43,455)
Net cash flow from Investing Activities	**5,51,469**	**-**
C. Cash Flow from Financing Activities		
Capital Introduced	70,54,00,098	5,00,000
Capital withdrawn	(2,65,000)	-
Finance cost	(37,056)	-
Net cash flow from Financing Activities	**70,50,98,042**	**5,00,000**
Net increase / (decrease) in Cash and Cash equivalents (A+B+C)	9,04,15,604	(1,08,866)
Cash and Cash equivalents as at beginning of the year	7,738	1,16,604
Increase / Decrease as above	9,04,15,604	(1,08,866)
Cash and Cash equivalents as at end of the Year	**9,04,23,342**	**7,738**
Components of Closing Cash and Cash Equivalents	**As at March 31, 2026**	**As at March 31, 2025**
Cash on Hand	500	500
Balance in Current accounts with Scheduled Banks	9,04,22,842	7,238
		-
	9,04,23,342	**7,738**

As per our report of even date

FOR S M L and CO LLP
(Formerly known as "Shaparia Mehta & Associates LLP")

Chartered Accountants
Registration No. 112350W / W-100051

S M L AND CO LLP ★ MUMBAI ★ CHARTERED ACCOUNTANTS

Sanjiv Mehta
Partner
Membership No.- 034950

Place : Mumbai
Date : 05-05-2026

For Man Aaradhya Infraconstruction LLP

Manan P Shah
Desginated Partner
DIN No : 06500239

Ashok Mehta
Designated Partner
DIN No : 03099844

Place : Mumbai
Date : 05-05-2026

MAN AARADHYA INFRACONSTRUCTION LLP ★ MUMBAI

MAN AARADHYA INFRACONSTRUCTION LLP

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1.01 Corporate information

Man Aaradhya Infraconstruction LLP (Formerly known as Man Aaradhya Infraconstruction Limited) is a limited liability partnership, registered under the Limited liability partnership Act, 2008. The conversion of said Company into LLP was carried on 26th September, 2014. It is engaged in Business of Real Estate activities.

Significant accounting policies

1.02 Basis of accounting and preparation of Financial Statements

The Financial Statements have been prepared on accrual basis under the historical cost convention and in accordance with the applicable accounting standards prescribed by The Institute of Chartered Accountants Of India (ICAI). The accounting policies are consistently applied unless otherwise stated.

1.03 Use of Estimates:

The preparation of Financial Statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the Financial Statements and the results of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

1.04 Current versus non-current classification

The LLP presents assets and liabilities in the balance sheet based on current/ non-current classification.

All assets and liabilities have been classified as current or non-current as per the LLP's normal operating cycle and other criteria set out in the Schedule III to the Act. Based on the nature of operations, and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the LLP has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

1.05 Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

1.06 Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Firm are segregated based on the available information.

1.07 Revenue recognition

Construction revenue has been recognised on percentage completion method (which comparises of Land cost in proportion to percentage of completion of construction) provided the following thresholds have been met:

(a) All Critical approvals necessary for the commencement have been obtained.

(b) The expenditure incurred on construction and development cost is not less than 25 per cent of the total estimated construction and develelopment costs.

(c) At least 25 percent of the saleable project area is secured by contracts or agreement with buyers; and

(d) At least 10 percent of the allotment / agreement value is realised at the reporting date in respect of such contracts and it is reasonable to expect that the parties to such contracts will comply with the payment terms as defined in the contracts.

1.08 Other income

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.

1.09 Borrowing costs

Costs in connection with the borrowing of funds to the extent not directly related to the acquision of qualifying assets are charged to the Statement of Profit and Loss. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / developement of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets less interest earned on the temporary investment.

S M LAND CO LLP * CHARTERED ACCOUNTANTS * MUMBAI

MAN AARADHYA INFRACONSTRUCTION LLP MUMBAI

MAN AARADHYA INFRACONSTRUCTION LLP
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1.10 Taxes on income

Tax expense comprises of current tax & deferred tax. Deferred tax are accounted for in accordance with Accounting Standard 22 on "Accounting for Taxes on Income", (AS 22) issued by the Institute of Chartered Accountants of India. Current tax is measured at the amount expected to be paid to/recovered from the tax authorities, using the applicable tax rates. Deferred tax assets and liabilities are recognized for future tax consequences attributable to timing differences between taxable income and accounting income that are capable of reversal in one or more subsequent years and are measured using relevant enacted tax rates. The carrying amount of deferred tax assets at each Balance sheet date is reduced to the extent that it is no longer reasonably certain that sufficient future taxable income will be available against which the deferred tax asset can be realized.

1.11 Provisions and contingencies

A provision is recognised when the Firm has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes. Contingent assets are neither recognized nor disclosed in the Financial Statements.

For Man Aaradhya Infraconstruction LLP

Manan P Shah	**Ashok Mehta**
Desginated Partner	Designated Partner
DIN No : 06500239	DIN No : 03099844

Place : Mumbai
Date : 05-05-2026

S M LAND CO LLP MUMBAI CHARTERED ACCOUNTANTS

MAN AARADHYA INFRACONSTRUCTION LLP MUMBAI

2 NOTES ON ACCOUNTS:

2.01 Partners Fixed Capital Account

(Amount in Rupees)

Particulars	Share of Profit Ratio	As at March 31, 2026	Share of Profit Ratio	As at March 31, 2025
		₹		₹
Man Infraconstruction Limited	45.00%	2,25,000	98.00%	4,90,000
Rajesh H Shah	-	-	1.00%	5,000
Suketu P Shah	-	-	1.00%	5,000
Man Vastucon LLP	5.50%	27,500	-	-
Rajendra R. Chaturvedi	20.25%	1,01,250	-	-
Tapas R. Chaturvedi	20.25%	1,01,250	-	-
Viral J. Bhadra	4.50%	22,500	-	-
Suketu R. Shah	4.50%	22,500	-	-
	100.00%	**5,00,000**	100.00%	**5,00,000**

2.02 Partners Current Capital Account

Particulars	As at March 31, 2026						
	Share of Profit Ratio	Opening Balance	Profit / (Loss) transferred	Introduced/Contributed during the year	Withdrawals during the year	Interest credited to current capital	Closing Balance
		₹	₹	₹	₹	₹	₹
Man Infraconstruction Limited	45.00%	30,00,000	(17,19,849)	59,91,00,000	-	81,74,915	**60,85,55,066**
Rajesh H Shah	-	-	(17,549)	17,549	-		-
Suketu P Shah	-	-	(17,549)	17,549	-		-
Man Vastucon LLP	5.50%	-	-	5,50,000	-	27,014	**5,77,014**
Rajendra R. Chaturvedi	20.25%	-	-	20,25,000	-	92,273	**21,17,273**
Tapas R. Chaturvedi	20.25%	-	-	20,25,000	-	92,273	**21,17,273**
Viral J. Bhadra	4.50%	-	-	5,07,00,000	-	7,32,817	**5,14,32,817**
Suketu R. Shah	4.50%	-	-	5,07,00,000	-	6,53,741	**5,13,53,741**
	100.00%	**30,00,000**	**(17,54,947)**	**70,51,35,098**	-	**97,73,033**	**71,61,53,184**

S M LAND CO LLP * CHARTERED ACCOUNTANTS * MUMBAI

MAN AARADHYA INFRACONSTRUCTION LLP MUMBAI

Particulars	As at March 31, 2025						
	Share of Profit Ratio	Opening Balance	Profit / (Loss) transferred	Introduced/Contributed during the year	Withdrawals during the year	Interest credited to current capital	Closing Balance
Man Infraconstruction Limited	98.00%	25,00,000	-	5,00,000	-	-	**30,00,000**
Rajesh H Shah	1.00%	-	-	-	-	-	-
Suketu P Shah	1.00%	-	-	-	-	-	-
	100.00%	**25,00,000**	-	-	**5,00,000**	-	**30,00,000**

Please refer note no. 2.12.1 for interest on current capital for the year

2.03 **Reserves and Surplus**

Particulars	As at March 31, 2026		As at March 31, 2025	
	₹	₹	₹	₹
Profit / (Loss) Account				
Opening Balance	(17,38,713)		(11,84,447)	
Add : Net Profit / (Loss) after tax transferred from Statement of Profit & Loss	5,29,742		(5,54,266)	
Less: Transferred to Partner's Current Account	(17,54,947)		-	
Amount available for Appropriations		5,45,976		(17,38,713)
		5,45,976		**(17,38,713)**

S M LAND CO LLP * CHARTERED ACCOUNTANTS * MUMBAI

MAN AARADHYA INFRACONSTRUCTION LLP * MUMBAI

2 NOTES ON ACCOUNTS:

2.04 Trade Payables

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Trade Payables - Current		
Total outstanding dues of Micro & Small Enterprises	-	-
Total outstanding dues of Creditors other than Micro & Small Enterprises	42,29,916	-
	42,29,916	**-**

Trade payables ageing schedule
As at 31st March, 2026

Particulars	Current but not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises (Undisputed)	-	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises (Undisputed)	-	42,29,916	-	-	-	42,29,916
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
Total	-	**42,29,916**	-	-	-	**42,29,916**

2.05 Other Current Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Duties and Taxes	14,95,694	10,864
Other Payables	3,90,600	3,99,844
	18,86,294	**4,10,708**

2.06 Inventories

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Work in Progress	63,04,59,790	-
	63,04,59,790	**-**

2.07 Cash and Bank balances

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Cash and Cash Equivalents		
Cash on Hand	500	500
Balances with Banks :		
On current accounts and Auto Sweep Accounts	9,04,22,842	7,238
Deposits with original maturity for less than 12 months	5,79,437	5,43,455
	9,10,02,779	**5,51,193**

S M LAND CO LLP
MUMBAI
CHARTERED ACCOUNTANTS

MAN AARADHYA INFRACONSTRUCTION LLP
MUMBAI

2.08 Short Term Loans and Advances

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Unsecured, Considered good		
Prepaid Expenses	468	468
Taxes paid (Net of provision for taxation)	14,56,854	16,20,334
	14,57,322	16,20,802

2.09 Other Current Assets

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Accrued Interest	3,95,479	-
	3,95,479	-

2.10 Other Income

Particulars	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
	₹	₹
Interest Income		
Interest on Fixed Deposit/Autosweep	10,92,135	35,537
	10,92,135	35,537

2.11 (Increase) / Decrease in work-in-progress

Particulars	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
	₹	₹
Project Work in Progress	63,04,59,790	-
	63,04,59,790	-

2.12 Expenses

Particulars	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
	₹	₹
2.12.1 **Finance Cost**		
Interest expenses		
Interest on Current Capital	1,08,58,927	-
Interest on Taxes	47,822	-
	1,09,06,749	-
2.12.2 **Cost of Land/ Development Rights/ FSI Premiums**		
Cost of Land/ Development Rights/ FSI Premiums	57,85,57,857	-
	57,85,57,857	-
2.12.3 **Other Expenses**		
Direct Cost		
MCGM Premium	1,63,12,834	-
Mhada Premium	6,00,000	-
Other Redevelopment Expenses	1,35,84,000	-
Legal & Professional Expenses	1,05,46,172	-
Administrative & General Expenses		
Rates, Taxes & Duties	3,100	3,000
Insurance Charges	604	601
Legal & Professional Fees	1,67,541	5,33,100
Travelling and Conveyance	-	136
Printing and Stationery	-	130
Auditors Remuneration (Refer Note No. 2.14)	59,850	46,050
Miscellaneous Expenses	19,556	3,246
Bank Charges	2,002	3,540
	4,12,95,659	5,89,803

S M LAND CO LLP MUMBAI CHARTERED ACCOUNTANTS

MAN AARADHYA INFRACONSTRUCTION LLP MUMBAI

2.13 In the opinion of the management, all assets have a realisable value in the ordinary course of business, not less than the amount at which they are stated in the balance sheet and provision for all known liabilities and doubtful assets have been made.

As per the intimation available with the Entity, there are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with interest and accordingly no additional disclosures have been made. This information regarding Micro, Small and Medium Enterprises have been determined to the extent such parties have been identified on the basis of information available with the Entity. This has been relied upon by the Auditors.

2.14 Payment to Auditors :

Auditors' remuneration

Particulars	**For the Year Ended March 31, 2026**	**For the Year Ended March 31, 2025**
	₹	₹
As auditor:		
Audit fee	45,000	37,500
In other Capacity:		
Taxation matters	-	0
Others	14,850	8,550
	59,850	**46,050**

2.15 The Limited Liability Partnership's operations predominantly consist of Real Estate activities. Hence there are no reportable segments under Accounting Standard-17. During the period under report, the Limited Liability Partnership has engaged in its business only within India and not in any other Country. The conditions prevailing in India being uniform, no separate geographical disclosures are considered necessary.

2.16 Disclosure required pursuant to Accounting Standard - 18 "Related Party Disclosures" prescribed by ICAI is as under :

2.16.1 **Names of related parties and related party relationship-where control exists :**

a. Partner :

Man Infraconstruction Limited
Rajesh H Shah (Partner upto 15/06/2025)
Suketu P Shah (Partner upto 15/06/2025)
Man Vastucon LLP (Partner w.e.f. 16/06/2025)
Rajendra R. Chaturvedi (Partner w.e.f. 16/06/2025)
Tapas R. Chaturvedi (Partner w.e.f. 16/06/2025)
Viral J. Bhadra (Partner w.e.f. 16/06/2025)
Suketu R. Shah (Partner w.e.f. 16/06/2025)

2.16.2 **Related Party Transactions:**

Particulars	**For the Year Ended March 31, 2026**	**For the Year Ended March 31, 2025**
	₹	₹
Fixed Capital withdrawn by partners during the year	**2,75,000**	**-**
Man Infraconstruction Limited	2,65,000	-
Rajesh H Shah	5,000	-
Suketu P Shah	5,000	-
Current Capital contributed by partners during the year	**70,51,00,000**	**5,00,000**
Man Infraconstruction Limited	59,91,00,000	5,00,000
Man Vastucon LLP	5,50,000	-
Rajendra R. Chaturvedi	20,25,000	-
Tapas R. Chaturvedi	20,25,000	-
Viral J. Bhadra	5,07,00,000	-
Suketu R. Shah	5,07,00,000	-
Finance Cost - Interest Expense	**1,08,58,927**	**-**
Man Infraconstruction Limited	90,83,239	-
Man Vastucon LLP	30,016	-
Rajendra R. Chaturvedi	1,02,526	-
Tapas R. Chaturvedi	1,02,526	-
Viral J. Bhadra	8,14,241	-
Suketu R. Shah	7,26,379	-

S M LAND CO LLP MUMBAI CHARTERED ACCOUNTANTS

MAN AARADHYA INFRACONSTRUCTION LLP MUMBAI

Share of Loss distributed to Partners	**17,54,947**	-
Man Infraconstruction Limited	17,19,849	-
Rajesh H Shah	17,549	-
Suketu P Shah	17,549	-

(Credits and debits in the nature of reimbursement are not included above)

As per our report of even date
FOR S M L and CO LLP
(Formerly known as "Shaparia Mehta & Associates LLP")
Chartered Accountants
Registration No. 112350W / W-100051

Sanjiv Mehta
Partner
Membership No.- 034950

Place : Mumbai
Date : 05-05-2026

For Man Aaradhya Infraconstruction LLP

Manan P Shah
Designated Partner
DIN No : 06500239

Ashok Mehta
Designated Partner
DIN No : 03099844

Place : Mumbai
Date : 05-05-2026