

INDEPENDENT AUDITOR'S REPORT

To

The Partners of

Geecee Comtrade LLP

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **GEECEE COMTRADE LLP** ("the LLP"), which comprise the Balance Sheet at March 31, 2024, and the Statement of Profit and Loss, for the year then ended, Cash flows Statement and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid financial statements are prepared, in all material respects, in accordance with the Accounting Standard issued by the Institute of Chartered Accountants of India (ICAI) and in accordance with the 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 standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the LLP in accordance with the ethical requirements that are relevant to our audit of the financial statements in 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 Designated Partners for the Financial Statements

Designated partners are responsible for the preparation of the financial statements in accordance with the accordance with the aforesaid Accounting Standards, and in accordance with the accounting principles generally accepted in India, and for such internal control as designated partners determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, designated partners are 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 designated partners either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Designated partners are 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 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 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 Statement of Accounts, 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 Designated partners.
- Conclude on the appropriateness of the LLP's Designated partners 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 Statement of Accounts 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. However, future events or conditions may cause the LLP to cease to continue as a going concern.

We communicate with the LLP's Designated partners 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 M R B & Associates

Chartered Accountants,
Firm Registration No.: 136306W



Manish R Bohra
Partner

Membership No.: 058431

Place: Mumbai

Date: May 18, 2024

UDIN: 24058431BKAMDE2375



GEECEE COMTRADE LLP
BALANCE SHEET AS AT 31ST MARCH, 2024
LLPIN AAO-1885

Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
		Amount (In Rs.)	Amount (In Rs.)
I. EQUITY AND LIABILITIES			
1 Partnership Funds			
(a) Partner Capital Account	1	1,00,000	1,00,000
(b) Partner Current Account	2	1,99,384	2,18,512
2 Current Liabilities			
(a) Trade Payables	3		
-Due to micro and small enterprises		25,000	25,000
-Due of creditors other than micro and small enterprises		-	-
TOTAL		3,24,384	3,43,512
II. ASSETS			
1 Non Current Assets			
(a) Deferred Tax Asset	4	21,458	12,785
2 Current Assets			
(a) Cash and Cash equivalents	5	2,61,754	2,94,055
(b) Other current assets	6	41,172	36,673
TOTAL		3,24,384	3,43,512
MATERIAL ACCOUNTING POLICIES AND NOTES TO ACCOUNTS	8		

In terms of our attached report of even date.

For M R B & ASSOCIATES
 CHARTERED ACCOUNTANTS
 Firm Registration Number.: 136306W

FOR AND ON BEHALF OF GEECEE COMTRADE LLP



MANISH R BOHRA
 PARTNER
 Membership No. 058431



[ANILKUMAR R. AGARWAL]
 DESIGNATED PARTNER
 DPIN:00056112




[ARUN K. PAWAR]
 DESIGNATED PARTNER
 DPIN:03131321

PLACE : MUMBAI
 Date : 18th May, 2024

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 Date : 18th May, 2024