



**AVGN & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

KALYAN BHAWAN, GROUND FLOOR,  
2, LALA LAJPAT RAI SARANI,  
KOLKATA- 700020 (W.B.)  
PH: 033- 4066 4343  
E-mail: info.avgn@gmail.com

To,  
**The Designated partners**  
M/s. Yellowsand Realestate LLP  
LLPIN: AAN-5442  
AD-169, Dwarka Vedmani  
Sector-1, Saltlake City  
Kolkata - 700064

**Independent Practitioner's Certificate on the non-applicability of Audit under LLP Act, 2008 for the year ended as on 31<sup>st</sup> March, 2024.**

1. This certificate is issued in accordance with the terms of our engagement letter dated 07/08/2024.
2. We, AVGN & Associates, Chartered Accountants, have examined the applicability of Audit of the financial statements of **M/s. Yellowsand Realestate LLP ("the LLP")** for the year ended as on 31<sup>st</sup> March, 2024, under the LLP Act, 2008 read with LLP Rule, 2009 specified herein;

- a. As per the Section 34(4) of the Limited Liability Partnership Act, 2008 (hereinafter referred to as Act),

*The accounts of limited liability partnerships shall be audited in accordance with such rules as may be prescribed (means prescribed by rules made under this act):*

- b. As per rule 24(8) of the LLP Rules, 2009 which is as mentioned below;

*The accounts of every limited liability partnership shall be audited in accordance with these rules:*

*Provided that a limited liability partnership whose turnover does not exceed, in any financial year, forty lakh rupees, or whose contribution does not exceed twenty-five lakh rupees shall not be required to get its accounts audited:*

**Management's Responsibility**

3. The responsibility for the preparation of the financial statement and its compliance with the relevant laws, regulations and including the applicable Accounting Standards and other generally accepted accounting principles is that of the management of the LLP.





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**Practitioner's Responsibility**

4. Our responsibility is only to examine and report, whether the audit of the financial statements is required or not under the applicable provisions of the LLP Act, 2008 read with the LLP Rule, 2009.
5. We carried out our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India (the ICAI) in so far as applicable for the purpose of this certificate. This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
6. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements. Further our examination did not extend to audit of financial statements or any other parts and aspects of a legal or proprietary nature.

**Opinion**

7. Based on our examination and according to the information and explanations given to us by the management of the LLP, we are of the opinion that the audit of financial statement of the LLP is not required for the year ended as on 31<sup>st</sup> March, 2024, under the applicable provision of the LLP Act, 2008 read with LLP Rule, 2009.

**Restriction on Use**

8. The certificate is issued at the request of the management of the LLP pursuant to the requirement for the registration of real estate projects under WBRERA, for onward submission by the LLP to the Secretary, West Bengal Real Estate Regulatory Authority. This certificate should not be used for any other purpose without our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

Place: Kolkata  
Date: 09/08/2024



**For AVGN & Associates**  
Chartered Accountants  
Firm Regn. No. 325665E

**CA Ashok Kumar Agarwal**  
Partner  
Membership No. 062170  
**UDIN: 24062170BKDFBL9687**