

To
The Partners
M/s Mani Asha Construction
c/o 21st Century
32/6/H/12 B.T. Road
P.O. & P.S.: Cossipore
Kolkata – 700002
West Bengal

Independent Practitioner's Certificate on the non applicability of audited Financial Statements as at 31st March 2023.

1. This Certificate is issued in accordance with the request letter dated 31st January 2024 received from the management of M/s Mani Asha Construction (hereinafter referred to as the "Entity").
2. The accompanying Statement (hereinafter referred to as the "Statement") contains the details as required by the management for submission of an application before West Bengal Real Estate Regulatory Authority.

Management's Responsibility for the Statement

3. The preparation of the Statement is the responsibility of the management of the Entity including the preparation and maintenance of all relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Entity complies with the requirements of the West Bengal Real Estate Regulatory Authority and provides all the relevant information to them.

Practitioner's Responsibility

5. Pursuant to the requirements specified in the Request letter, it is our responsibility to confirm whether the Entity is required to get its books of accounts audited by a Practicing Chartered Accountant for the period ended 31st March 2023.
6. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.



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7. 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.

Conclusion

8. Based on the examination of the information and explanations given to us and on the basis of the documents produced before us, we certify that:

- i) The Entity was incorporated on 6th day of February' 2023.
- ii) The first accounting year of the entity was 6th February 2023 to 31st March 2023.
- iii) There was no Sales or turnover or Gross Receipts during the first accounting period which would have required the Entity to get its books of accounts audited by a practicing Chartered Accountant.
- iv) The Entity is in existence for merely one (1) year and so, the requirement to furnish the Audited Financial Statements of three (3) financial years does not apply.

Restriction on Use

9. The certificate is addressed to and provided to the Management of the Entity solely for the purpose to enable comply with requirement of the Application Document before the West Bengal Real Estate Regulatory Authority, and should not be used by any other person or for any other purpose. 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.

For GAURAV R & CO.
Chartered Accountants
FRN: 332555E

Gaurav Agarwal

(GAURAV AGARWAL)
(Proprietor)

M. No.: 301858

UDIN: 24301858BKGEBW5713



Place of Signature: Kolkata

Date: 01.02.2024

M/S MANI ASHA CONSTRUCTION

STATEMENT

1. M/s Mani Asha Construction (hereinafter referred to as the Entity) was incorporated on 6th day of February' 2023.
2. The first accounting year of the entity was 6th February 2023 to 31st March 2023.
3. There was no Sales or turnover or Gross Receipts during the first accounting period which would have required the Entity to get its books of accounts audited by a practicing Chartered Accountant.
4. The Entity is in existence for merely one (1) year and so, the requirement to furnish the Audited Financial Statements of three (3) financial years does not apply to it.

**to be read with the conjunction with the accompanying Certificate

