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Date 29/12/2025

GEN_CER_TA_22_2025-26

Independent Practitioner's Report for " Income tax Return Verification " pursuant to Registration under Real Estate (Regulation and Development) Act, 2016 (Act No. 16 of 2016).under The West Bengal Real Estate Regulatory Authority (WBRERA)

To
M/s **"T & A DEVELOPERS "**
[PAN: AAVFT8094Q]
[Partnership Firm]
9/24A, Bijoygarh ,Jadavpur
Kolkata: 700032.

Independent Practitioner's Report on Income tax Return Verification as per Books of accounts as at 31st ,March 2025

1. This Report is issued in accordance with the terms of our engagement letter/agreement dated 20/12/2025 .



Management's Responsibility for the Statement

2. The preparation of the Books of accounts is the responsibility of the Management/Partners of M/S "T & A DEVELOPERS (hereinafter the "Entity") including the preparation and maintenance of Books of accounts and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Books of accounts and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

3. The Management/Partners is also responsible for ensuring that the Entity complies with the requirements of the Books of accounts and provides all relevant information .

Practitioner's Responsibility

4. Pursuant to the requirements of the certification, it is our responsibility to verify whether the amounts/Particulars in the Books of accounts for the year ended 31.3.2025 , have been correctly & accurately disclosed in the Income tax return filed for the financial year 2024-25 and Assessment year-2025-26, in ITR-5 , vide Acknowledgment number-825005721101225,dated-10/12/2025 .However it is not our responsibility to verify/Audit the truthful and correctness of the amounts/Particulars as disclosed in the Books of accounts and in the income tax return vide Acknowledgment number-825005721101225 submitted to us by the Management/Partners.

5. 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

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.



Opinion

7. Based on our examination, as above, we are of the opinion that:

Particulars in the Books of accounts have been accurately extracted and have been correctly disclosed in the Income tax return filed for the financial year 2024-2025 and Assessment year-2025-26, in ITR-5, vide Acknowledgment number-825005721101225, dated-10/12/2025, Therefore aforesaid Income tax return Acknowledgment for the financial year 2024-2025 and Assessment year-2025-26, Annexed hereto to be correct and is accordance to the statement of accounts maintained by the applicant in the ordinary course of business.

Restriction on Use

8. The certificate is addressed to and provided to the **Management/Partners** of the Entity solely for the purpose to enable & comply with requirement to submit relevant documents pursuant to Registration under Real Estate (Regulation and Development) Act, 2016 (Act No. 16 of 2016) under The West Bengal Real Estate Regulatory Authority (WBRERA) 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

For and on behalf of

M/s. Debarpita Saha & Associates
Chartered Accountant
Firm's registration number-333965E



Debarpita Saha

CA Debarpita Saha
(Proprietor)
Membership Number-322752
UDIN-25322752CTAHGY9944