



The Partners,
M/s P S Construction,
55 Narkel Bagan,
Kolkata – 700032

**Independent Practitioner's Report on non applicability of statutory audit under
the provisions of the Income-tax Act, 1961**

1. This report is issued in accordance with the terms of your email communication dated 27/12/2025.
2. The accompanying statement issued to The Chairperson of West Bengal Real Estate Regulatory Authority, has been prepared by you pursuant to the requirement of registration under WB RERA established under The Real Estate (Regulation and Development) Act, 2016 and we have initialled the Statement for identification purposes only.

Management's Responsibility

3. The proprietor of the firm is responsible for the preparation of the accompanying statement and is also responsible for ensuring that the firm complies with the requirements of the West Bengal Real Estate (Regulation and Development) Rules, 2017.

Practitioner's Responsibility

4. It is our responsibility to report on the Statement, based on our examination of the matters in the Statement with reference to the financial statements alongwith the books of account and other records of the firm for the financial year 2024-2025.
5. The financial statements for the financial years ended 31st March, 2025 referred in para 4 above is the unaudited financial statements as the same is not required to be audited under any provisions of any Act. Hence, for the limited purpose of issuing this assurance certificate we conducted audit of the financial statement of the company for the financial year ended 31st March, 2025. Our audits of these financial transactions were conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial transactions are free of material misstatement. Our audits were not planned and performed in connection with any transactions to identify matters that may be of potential interest to third parties.
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.
7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC), Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.



Opinion

8. Based on our examination, as above, and the information and explanations given to us, we report that the turnover of the firm for the year ended 31st March 2025 was Rs. 24,00,001/- and therefore, pursuant to the provisions of section 44AB of the Income-tax Act, 1961 the proprietor of the firm need not require getting its accounts audited.

The Statement is in agreement with the books of account and other records of the firm as produced to us for our examination.

Restriction on Use

9. This report has been issued at the request of the proprietor of the firm, for submission with The Chairperson of West Bengal Real Estate Regulatory Authority pursuant to their requirements. Our report should not be used for any other purpose or by any person other than the addressees of this report. Accordingly, we do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Place : Kolkata

Dated : 31/12/2025

For Debasis Bandyopadhyay & Co.
Chartered Accountants
Firm Registration No. – 324338E



Debasis Bandyopadhyay, Proprietor
Membership No. – 057861

UDIN – 25057861ZNTSDX1936

