

Certificate No. – KASG/CERT/FY 23-24/06

TO WHOMSOEVER IT MAY CONCERN

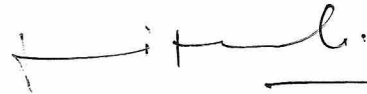
This is to certify that we have checked relevant documents and on the basis of that we conclude Venerate Construction Private Limited (CIN: U45400WB2013PTC192658) a Company within the meaning of The Companies Act, 2013, was converted to Venerate Construction LLP (LLPIN : AAW-5777) within the meaning of The LLP Act, 2008 on 06.04.2021 vide a certificate of registration of conversion issued by the Ministry of Corporate Affairs, Government of India.

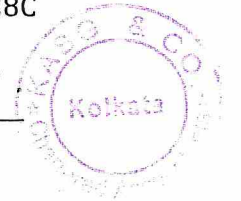
Therefore due to such reason, Financial statements along with audit reports of the LLP are only available for the FY 2021-2022 for taking registration under Real Estate (Regulation and Development) Act, 2016.

For KASG & Co.

(Chartered Accountants)

Firm Registration No. 002228C





NIRAJ KUMAR HARODIA

Partner

Membership No.: 410411

UDIN: 23410411BGTBUN7439

Place: Kolkata
Date: 26.04.2023

AUDITORS' REPORT

To,
The Partners
Venerate Construction LLP

Report on Financial Statements

We have audited the attached Balance Sheet of Venerate Construction LLP for the year ended as at 31st March, 2022. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on this financial statement based on our audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the LLP in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the LLP's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

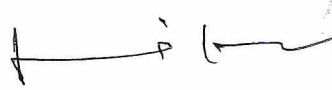

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

We further report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of account as required by law have been kept by the LLP, so far as appears from our examination of those books;
- c) The Balance Sheet dealt with by this Report is in agreement with the books of account;
- d) In our opinion, the Balance Sheet dealt with by this report comply with the accounting standards to the extent applicable;
- e) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the Significant Accounting Policies and notes thereon give the information required by the Limited Liability Partnership Act, 2008 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India :z
 - i. in the case of the Balance Sheet, of the state of affairs of the LLP as at 31stMarch 2022, and
 - ii. in the case of the statement of profit and loss, of the profit for the year ended on that date.

For KASG & Co.
Chartered Accountants
Firm Registration No.: 002228C

NIRAJ KUMAR HARODIA
(PARTNER)
Membership No.: 410411
UDIN: 23410411BGTBUM9178

Place: Kolkata
Date: 26.04.2023