

B MAROTI & ASSOCIATES

CHARTERED ACCOUNTANTS

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TO WHOMSOEVER IT MAY CONCERN

This is to certify to you that **Om Sai Construction (PAN: AAHFO9577B) (Date of Incorporation: 22/03/2022)** (Partners: Swapan Mukherjee, Samiran Chowdhury, Soumitra Saha) having registered office addressed at Shop N. G-4, Ground Floor, Adrik Residency, Jhowtala Road Hatiara Ghosh Dutta Para, North 24 Parganas- 700157 has the following turnover and construction work-in-progress for the last two financial years as mentioned below:

Sl. No.	Financial Year	Turnover	Construction Work-in-Progress
1	2022-2023	Nil	2,10,200.00
2	2023-2024	Nil	59,09,979.60

As per the significant accounting policies of the firm, revenue from real estate projects is recognized on the 'Percentage of Completion Method' of accounting. Revenue is recognized, in relation to the sold areas only, on the basis of percentage of actual cost incurred thereon including land as against the total estimated cost of the project under execution. The estimates of saleable area and costs are revised periodically by the management. The effect of such changes to estimates is recognized in the period such changes are determined.

In accordance with Revised Guidance Note issued by the Institute of Chartered Accountants of India (ICAI), on 'Accounting for Real Estate Transactions (Revised 2012)', revenue is recognized on percentage of completion method if (a) actual construction and development cost (excluding land cost) incurred is 25% or more of the estimated cost, (b) At least 25% of the saleable project area is secured by contracts or agreements with buyers and (c) At least 10% of the total revenue as per sales agreement or any other legally enforceable document are realized as at the reporting date.

As all the above criteria were not met for the F.Y 2022-2023 & F.Y 2023-2024 as per the information and explanation given by the firm management, hence, there was no revenue recognized for the said financial years resulting into Nil turnovers as mentioned above.

Since, the partnership firm reported nil turnover during the Financial Years 2022-2023 and 2023-2024, the provisions of section 44AB of the Income-tax Act, 1961 relating to tax audit are not applicable for these years.

This certificate is issued at the request of the partners of the firm and is based on the documents, records, and explanations provided by the firm management and is subject to the inherent limitations of such verification. This does not constitute an audit or detailed verification of the information provided herein above.

For B MAROTI & ASSOCIATES
Chartered Accountants
FRN : 329745E



CA Bhawik Maroti
(Proprietor)

M. No. : 311111

UDIN: 25311111BMUMTG5562

Place: Kolkata

Dated: 10/10/2025