

# PARASURAM KUMAR & CO.

## CHARTERED ACCOUNTANTS



Registered Office: C/o Devendra Jha, Near Badrinarayan Temple,  
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To  
West Bengal Real Estate Regulatory Authority (WBRERA)  
Calcutta Greens, Survey Park, Santoshpur,  
Kolkata, West Bengal 700099

**Sub: Certificate of Non-Audit of Financial Statement.**

We Parasuram Kumar and Co., do hereby certify that Financial Statement of M/s. Property 360 (Prop: Prithviraj Das, PAN: AFWPD3020Q) were not eligible for Tax Audit U/S 44AB of Income Tax Act 1961 during the last 3 Financial Years since the turnover was below the prescribed limit as mentioned in the said section. The year wise details are mentioned hereunder:

SI No.	Financial Year	Turnover in Rs.
1	2022-23	9642857.00
2	2023-24	6570167.00
3	2024-25	9805102.00

**Disclaimer and limitations to use:**

This certificate is being issued at the request of management of M/s. Property 360 (hereinafter referred to as "the entity") for submission to West Bengal Real Estate Regulatory Authority (WBRERA) for the purpose of making application for registration of project. Our report should not to be used for any other purpose or by any person other than the addressee 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. Further, this certificate has been issued based the documentary evidences produced before us by the management accordingly we do not bear any legal or financial liability for the decisions taken by the user of this certificate.

*Vikram Kumar Jha*  
Partner, Parasuram Kumar & Co.  
Chartered Accountants,  
(Registration No. 322732E)  
Membership No: 320643  
UDIN: 25320643BMLAQW5581  
Kolkata, the 9<sup>th</sup> December, 2025

