INDIA

MOHIT DUJARI & CO.
Chartered Accountants

Date: 13/02/2026

Independent Practitioner's Report on Tax Audit Applicability

The below-mentioned information is for **M/s. ARIHANT PRIME REALTY (PAN: ABYFA3496M)**, hereinafter referred to as "Client" having its office at "Ground Floor, 52A, J. M. Avenue, P.O.: Hatkhola, Kolkata – 700 005.

Management's Responsibility

The preparation of the books of accounts is the responsibility of the management of the Firm including the preparation and maintenance of all accounting and other relevant supporting records and documents.

Practitioner's Responsibility

It is our responsibility to give a reasonable assurance on whether Tax Audit u/s 44AB of the Income Tax Act, 1961 is applicable to the Client for the **FY 2024-25.**

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.

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

As per section 44AB of the Income Tax Act, 1961:

Every person —

(a) carrying on business shall, if his total sales, turnover or gross receipts, as the case may be, in business exceed or exceeds one crore rupees in any previous year:

Provided that in the case of a person whose—

(a) aggregate of all amounts received including amount received for sales, turnover or gross receipts during the previous year, in cash, does not exceed five per cent of the said amount; and

(b) aggregate of all payments made including amount incurred for expenditure, in cash, during the previous year does not exceed five per cent of the said payment, this clause shall have effect as if for the words "one crore rupees", the words "ten crore rupees" had been substituted:

Provided further that for the purposes of this clause, the payment or receipt, as the case may be, by a cheque drawn on a bank or by a bank draft, which is not account payee, shall be deemed to be the payment or receipt, as the case may be, in cash

Based on our examination of the books of accounts and other relevant records and particulars maintained/furnished by the Firm, we certify that Tax Audit u/s 44AB of the Income Tax Act, 1961 is not applicable to the Client for **FY 2024-25**.

Restriction on Use

The certificate is provided to the Firm solely for the purpose of submitting to Banks/Financial Institutes 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 in writing.

For **Mohit Dujari & Co.**
Chartered Accountants
Firm Registration No.: 332529E

MOHIT DUJARI & CO. Chartered Accountant * KOLKATA *

M Dujari

Mohit Dujari
Proprietor
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UDIN: 26315497PFZCCN9964

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