

Certificate No. -KASG/CERT/FY25-26/324

To,
**Board of Designated Partners,
Richmond Rawalwasia Developers LLP
Haute Street, 86A Topsia Road
South, 9th Floor, Kolkata-700046,
West Bengal**

Subject: Chartered Accountant's Certificate in relation to Non-Applicability of Audit for M/s Richmond Rawalwasia Developers LLP having LLPIN-AAN-3640 and PAN NO. AAXFR8824N having its Registered Office at Haute Street, Unit No. 901, 9th Floor, 86A, Topsia Road South, Kolkata-700046.

Managements' Responsibility

1. The Management of the LLP is responsible for maintaining proper books of account and other relevant records in accordance with the provisions of the Income-tax Act, 1961 and the Limited Liability Partnership Act, 2008 read with the rules made thereunder. The Management is also responsible for ensuring compliance with the applicable statutory provisions and for determining whether the LLP is required to get its accounts audited under:
 - i. Section 44AB of the Income-tax Act, 1961; and
 - ii. Section 34(4) of the Limited Liability Partnership Act, 2008 read with Rule 24 of the LLP Rules, 2009.
2. The Management has represented that during the Financial Year ended 31st March 2025:
 - i. The turnover/gross receipts of the LLP did not exceed the limits prescribed under Section 44AB of the Income-tax Act, 1961; and
 - ii. The turnover did not exceed ₹40,00,000 and the contribution did not exceed ₹25,00,000 as prescribed under Section 34(4) of the LLP Act, 2008 read with the relevant Rules.



OUR PRESENCE :

**NORTH : NEW DELHI | GURUGRAM (HARYANA) | RUDRAPUR (UTTARAKHAND) | VARANASI (UTTAR PRADESH)
EAST : KOLKATA, RANIGANJ (WEST BENGAL) | BOKARO, DHANBAD, RANCHI (JHARKHAND)
WEST : MUMBAI (MAHARASHTRA)
SOUTH : BENGALURU (KARNATAKA)**

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Practitioner's Responsibility

3. Our responsibility is to issue this certificate based on our examination of the books of account, financial records and other relevant documents and information provided to us by the Management.
4. We have conducted our examination in accordance with the applicable Guidance Note issued by the Institute of Chartered Accountants of India (ICAI) on Reports or Certificates for Special Purposes. Our examination included verification of turnover/gross receipts and partners' contribution as recorded in the books of account for the relevant financial year.
5. Our examination was limited to the verification of financial thresholds prescribed under the aforesaid statutory provisions and does not constitute an audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013.

Opinion

6. Based on our examination of the books of account and records produced before us and according to the information and explanations given to us, we certify that for the Financial Year ended 31st March 2025:
 - i. The LLP is **not required to get its accounts audited under Section 44AB of the Income-tax Act, 1961**, as its turnover/gross receipts do not exceed the prescribed threshold limit; and
 - ii. The LLP is **not required to get its accounts audited under Section 34(4) of the Limited Liability Partnership Act, 2008 read with Rule 24 of the LLP Rules, 2009**, as its turnover does not exceed ₹40,00,000 and its contribution does not exceed ₹25,00,000.
7. The ITR Acknowledgement for AY 2023-24, 2024-25 & 2025-26, along with the financial statements as on 31st March 2025, have been enclosed herewith for verification.



Restriction on Use

8. The certificate is addressed to and provided to **RERA** on the request of the management of M/s Richmond Rawalwasia Developers LLP solely for the purpose of certification relating to Non-Applicability of Audit and should not be used for any other purpose or by any other person. 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 without our prior consent in writing.

For and on behalf of
KASG & Co.
(Chartered Accountants)
Firm Registration No. 002228C



Niraj Kumar Harodia
CA Niraj Kumar Harodia
Partner
Membership No.: 410411
UDIN: 26410411CIMHAZ8424

Place: Kolkata
Date: 19th of February, 2026