

S. K. Patni & Associates

Chartered Accountant

To,
The Chairperson
West Bengal Real Estate Regulatory Authority
Calcutta Greens Commercial Complex (1st Floor)
1050/2, Survey Park
Kolkata – 700075

Subject: **Clarification regarding Audited Financial Statements and Income Tax Return in respect of WBRERA Registration Application for the Project “INAYA RESIDENCY 1”**

Sir/Madam,

This is with reference to the application submitted for WBRERA registration of the project namely “INAYA RESIDENCY 1” by NI AXIS REALTY PRIVATE LIMITED (PAN: AALCN0479J), a private limited company having its registered office at Hatiara Pirsahab More, Hatiara, North 24 Parganas, West Bengal – 700157.

The Company was incorporated on 29.11.2025. In this regard, it is submitted that the Balance Sheets as on 31st March 2023, 31st March 2024, and 31st March 2025 were not required to be audited under the provisions of the Income Tax Act, 1961.

Further, the business operations of this Company commenced during the Financial Year 2025–2026. Accordingly, the audited Balance Sheet for the relevant fractional period of the Financial Year 2025–2026 has been annexed herewith.

It is further submitted that the Income Tax Return for the said Financial Year could not yet be filed as the relevant return filing utility/form has not become operational till date. The same shall be duly filed and submitted before the appropriate authority in due course.

During the aforesaid period, the Company had only made investments and advance payments to land owners. No sale consideration and/or booking amount has yet been received by the Company from any purchaser/allottee.

This submission is made for your kind consideration and record.

Thanking you,

For S.K. Patni & Associates
Chartered Accountants
Firm Registration No.323085E

Place: Kolkata
Dated: 01.06.2026

Proprietor
Membership No .057339
UDIN: 26057339QXVXUU2263