



TO WHOMSOEVER IT MAY CONCERN

This is to certify that **M/s. ANURISHI DEVELOPMENT LLP**, (hereinafter referred to as "the LLP"), having its registered office at 704, 7th Floor, DLF Galleria, Prem. 2, Str. 124, Action Area 1B, New Town, Kolkata – 700163 and registered under the Limited Liability Partnerships Act, 2008, with LLPIN: **ACJ-4148**, is a registered client of our firm.

At the request of LLP, we have examined its books of accounts, statutory registers, and incorporation records, and we hereby confirm the non-applicability of the Audited Balance Sheets and Tax Audit for the preceding three (3) financial years due to the following specific legal and factual criteria:

Newly Formed Entity

The LLP was incorporated on **10/09/2024**.

- **Financial Year [2023-24]:** Not Applicable, as LLP was not incorporated.
- **Financial Year [2024-25]:** LLP's turnover did not exceed **₹40 Lakhs**, and its aggregate partner contribution did not exceed **₹25 Lakhs**. Therefore, the LLP is exempt from the statutory audit of its accounts. Further, the turnover of the firm does not trigger the tax audit threshold limits under the prevailing tax laws. Income Tax Return was filed within the due date.
- **Financial Year [2025-26]:** LLP's turnover did not exceed **₹40 Lakhs**, and its aggregate partner contribution did not exceed **₹25 Lakhs**. Therefore, the LLP is exempt from the statutory audit of its accounts. Further, the turnover of the firm does not trigger the tax audit threshold limits under the prevailing tax laws. Income Tax return will be filed within the due date.

This certificate is issued strictly based on our verification of the records produced before us and in accordance with the guidance frameworks issued by the Institute of Chartered Accountants of India (ICAI). This certificate is issued solely to facilitate the LLP's application for Registration of Real Estate Project under proviso Section 3 of the Real Estate (Regulation & Development Act, 2016) and the Rules made thereunder and should not be used for any other purpose.

For Lalit Kumar Periwál & Company
Chartered Accountant
FRN No.: 325872E

Vishal Rathí

Vishal Rathí | Partner
Membership No. 304222
UDIN: 26304222BOETZQ4850



Place: Kolkata
Dated: 11.06.2026