



# MITRA GHOSH & RAY


CHARTERED ACCOUNTANTS

41B SADANANDA ROAD, GROUND  
FLOOR, KOLKATA-700026  
Email: ca.mgr1980@gmail.com

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

This is to certify that **M/s Kushal Kanti Das (Prop: Mr. Kushal Kanti Das Having PAN: AFKPD5707J)**, a proprietorship firm, having its registered office at **3, Raj Krishna Pal Lane, Santoshpur, Kolkata- 700075**. Such Proprietorship Firm had **Turnover of Rs 1,06,00,000/- (Below Rs 2 crores)** and percentage of **Net profit is above 8%** of the Turnover during the Financial Year 2024-25. As such, such Proprietorship Firm is outside the purview of Statutory Audit under the Income Tax Act 1961 or any other Statutory Act thereof. The Balance Sheet as on **31<sup>st</sup> March 2025** is not required to be audited as per Provisions of Income Tax Act, 1961 or any other Act.

Place: Kolkata  
Date: 06.11.2025

For **Mitra Ghosh & Ray**  
Chartered Accountants  
Regd No: 302010E  
  
(D. Chakraborty)  
Partner  
M. No: 063814

UDIN: 25063814BMNWQB8960