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Date: 08.04.2025

TO WHOMSOEVER IT MAY CONCERN AUDIT NON-MANDATORY DECLARATION

This is to declare and certify that M/S. UNIQUE CONSTRUCTIONS (PAN – AAHFU5853C) carry on business at Holding No – 121, Ward No – 115, Mahatma Gandhi Road, South 24 Parganas, West Bengal, Kolkata – 700082. has been incorporated on 25.11.2022 and firm has not done any business till 31.03.2025 and hence has not filed any ITR till date i.e 31.03.2025, hence it is not required to file mandatory tax audit U/S 44AD.

For and on behalf of Debasis Ghoshal And Co.

Cost Management Accountant DEBASIS GHOSAL & CO.

DEBASIS GHOSAL (PROPRIETOR)

Membership No. 22671 Firm Registration No. 005235