



ARVS & Associates

Chartered Accountants

TO WHOM IT MAY CONCERN

This is to Certify that M/s MMRG Group having PAN AAKAM3859Q was not required to be audited under Sec 44AB of The Income Tax Act, 1961 for the F.Y. 2022-23 and F.Y. 2023-24 as the conditions has not been satisfied for compulsory audit specified under Section 44AB for respective financial years.

For ARVS & Associates
Chartered Accountants
FRN: 328008E

Rahul Bhojgharia

CA Rahul Bhojgharia
Partner
M.No. 304047
UDIN: 25304047BMHVN8493



Place :- Kolkata
Date :- 05.02.2025