

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

CA Rahul Bhojgharia

Partner M.No. 304047

UDIN: 25304047BMHVNH8493

Place :- Kolkata Date :- 05.02.2025

REGD. OFFICE

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