

AKMA SHIYAM DEVELOPERS LLP

(A Akma Group Company)

175/J, Manicktala Main Road, Kolkata - 700 054, Ph.: 033 40657088 E-mail: operations@akmagroup.in

TO WHOM SOEVER IT MAY CONCERN

We hereby declare, confirm that under the income Tax act 1961, and laws it is not applicable for Audit if the turnover is less than one core, Hence the auditor certification is not required for our Balance Sheet, Profit & Loss account for the year 2022-23, also we are unable to produce Balance Sheet, Profit & loss account for last two years, 2021-22 & 2020-21, business starting date is Twelve May 2022, (12/05/2022)

Please accept our Balance Sheet, Profit & loss account mentioned above year.

AKMA SHIVAM DEVELOPERS LLP