

**B K SETH & ASSOCIATES**  
CHARTERED ACCOUNTANTS

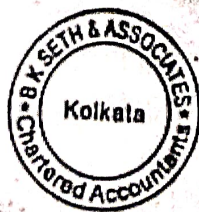
53/1, Canal Street  
Anath Bandhu Bhawan  
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Mobile : 9674298624  
E-mail : bkseth58@gmail.com

**TO WHOM IT MAY CONCERN**  
**AUDIT NON-MANDATORY DECLARATION**

This is to declare and certify that M/s. SATYAM DEVELOPERS (PAN – AEWFS9036C ) has been incorporated on 06-12-2022 and has not done any business till date and hence has not filed any ITR or Balance Sheet as the Firm does not fall under the category of Mandatory Audit under Section 44AB of the Income Tax Act, hence Audit / ITR of the aforementioned firm has not been done as it is not mandatory under applicable laws.

Place : Kolkata

Date : 11.07.2025



For **B K SETH & ASSOCIATES**  
ICAI Firm Registration No. 332964E  
Chartered Accountants

*Bseel* (Signature)  
(Bakul Krishna Seth)

Proprietor

Membership No. 056800

UDIN : 25056800BMOBWK2612