



*Supratim Roychowdhury*

B.Com (Hons.), FCA, ACMA  
Chartered Accountant  
Membership No.: 066040  
112/1, East Road,  
Santoshpur, Kolkata - 700075

**TO WHOMSOEVER IT MAY CONCERN**

**AUDIT NON MANDATORY DECLARATION**

This is to declare and certify that M/s. CREATIVE (PAN – AARFC7669N) has been incorporated on 15-06-2022 and has not done any business till date and hence has not filed any ITR or Balance Sheet as on 31-03-2023 but they filled ITR or Balance Sheet as on 31-03-2024 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.

UDIN-25066040BMJANF4200

For *Supratim Roy Chowdhury*

Chartered Accountant  
Membership No.- 066040  
112/1, East Road, Santoshpur, Ko-75  
Mob. - 9830612564

