

TO WHOMSOEVER IT MAY CONCERN
AUDIT NON MANDATORY DECLARATION

This is to declare and certify that **M/s. SHIVALAYA CONSTRUCTIONS (PAN – AEWFS5332K)** has been incorporated on 28-11-2022 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.

UDIN NO - 24305792BKAQHB6550



CA. NIRANJAN MONDAL (Prop.)
Mem No. 305792 / FRN - 328328E

N MONDAL & ASSOCIATES
Chartered Accountants