

CALCUTTA VYAPAAR LLP

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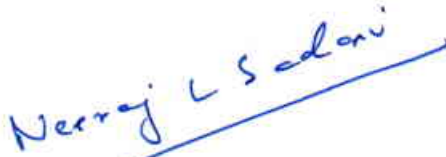
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TO WHOMSOEVER IT MAY CONCERN

I, Mr. Neeraj Sadani, partner of **M/s. Calcutta Vyapaar LLP**, a limited liability partnership firm, having its registered office at Ajimganj House, 7 Camac Street, 1st Floor, Kolkata 700 017, do hereby declare that the LLP does not fall under the purview of limits of Mandatory Statutory Audit, i.e. the provisions of Mandatory Statutory Audit does not apply to this Limited Liability Partnership Firm.

Hence, the Balance Sheet of **M/s. Calcutta Vyapaar LLP** need not be audited as per statutory norms.

For **Calcutta Vyapaar
LLP**



Neeraj Sadani
Partner