



**TO WHOM IT MAY CONCERN**

This is to certify that Income Tax Return Filling for F.Y.- 2021-22 related to A.Y.- 2022-23 is yet to be started for partnership firm, as filling of ITR 5 is yet to be started. Hence, we are providing Audited financials for below mentioned organization.

We have examined the accompanying (M/S SIDDHA DEVELOPER) financial statements of Permanent Account Number- ACTFS0631C.

From the earlier of F.Y.- 2021-22 related to A.Y.- 2022-23 no work had been started. For that reasons audit has not been required.



For GHANTY & CO  
Chartered Accountants  
FRN - 333656E

*Ghanty*  
C.A. Goutam Ghanty  
(M. No - 060511). Proprietor

*29/01/25*

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