

TO WHOM IT MAY CONCERN

This is to certify that Income Tax Return Filling for FY- 2025-26 related to A.Y- 2026-27 is yet to be started for partnership firm, as filling of ITR 5 is yet to be started. Hence we will providing Audited financials for below mentioned organization.

We have examined the accompanying (M/S GIRISA INFRACON) financial statements of Permanent Account Number- ABAFG7837N.

From the earlier of FY- 2025-26 related to A.Y- 2026-27 no work had been started. For that reasons audit has not been required .



For GHANTY & CO
Chartered Accountants
FRN - 333656E

[Signature]
C.A. Goutam Ghanty
(M. No. - 060511) Proprietor

24/05/25