



Lav & Co
Chartered Accountants

TO WHOMSOEVER IT MAY CONCERN

This is to certify that we have examined the books of accounts and relevant records of **M/S BERLIA DEVELOPERS (PAN: AAKFB5805E)** for the Financial Years 2024-25.

Based on the information and explanations provided to us, we hereby certify that:

1. The turnover/gross receipts of the assessee during the Financial Years 2024-25 are below the threshold limit prescribed under Section 44AB of the Income Tax Act, 1961.
2. Accordingly, the assessee is not liable to get the accounts audited under Section 44AB of the Income Tax Act, 1961 for the said financial years.
3. The assessee is required only to file the Income Tax Return in accordance with the applicable provisions of the Income Tax Act, 1961.

This certificate is issued at the request of the assessee for submission to the concerned authorities for their information and record.

FOR, LAV & CO,
CHARTERED ACCOUNTANTS,
FIRM'S REGD. NO. 327621E
FIRM PAN No. AAGFL4698B

PLACE: SILIGURI-734005
DATE : 14th March, 2026



Mohini Agarwal
(MOHINI AGARWAL)
PARTNER

MEMBERSHIP NO. 309639
UDIN NO. 26309639SUSHNA4981