

Dated: 06/02/2025

To Whom It May Concern:

We have examined the information, records and books of accounts presented before us by our client **GARIMA DEVELOPERS** (PAN: AAJFG3512G) ("The Firm") having its office at 5/1, Paddapukur Road, Bhowanipore, Kolkata, West Bengal - 700020 and certify that for FY 2023-24 there is no requirement of Audit as per Income Tax Laws.

This certificate is signed with our UDIN and being issued as per relevant rules and acts as applicable under law of India.

For **Goenka Baheti & Associates**

Chartered Accountants

Firm Registration No. 324958E

Rajat Goenka

Rajat Goenka

Proprietor

Membership No. 061890

UDIN: **25061890BMNVXV3015**

