

UDIN

Sudip Kumar Dhar Co.

CHARTERED ACCOUNTANTS



Address: AB/3A, Garden Ujjaini, Joyenpur, Kolkata - 700151
Email: sudip_fca@yahoo.com

TO WHOM IT MAY CONCERN

I do hereby certify that **FRIENDS ENTERPRISE**, a Partnership Firm, was established on 2nd February, 2024. But as per available documents, said FRIENDS ENTERPRISE has not commenced any business till FY-25-26.

Hence, **FRIENDS ENTERPRISE** does not have last year Balance Sheet and previous three years income tax return.

For SUDIP KUMAR DHAR & CO.
Firm Registration No. 326851E
Chartered Accountants

[Sudip Kumar Dhar]
Proprietor
Membership No. 067498



Date: 09/10/2025
Place: Kolkata

UDIN: 26067498IMFCLC9010