



GHANTY & CO.

Chartered Accountants

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TO WHOM IT MAY CONCERN

This is to certify that M/s. SHIV TARA CONSTRUCTION was established on 28th March, 2024. The firm commenced its business activities from the financial year 2024-2025. However, the Profit & Loss Account and Balance Sheet for the FY 2024-2025 are currently under preparation, and the Income Tax Return will be filed thereafter. Further, although the firm was registered in FY 2023-2024, no business activity was undertaken during that year. Therefore, M/s. SHIV TARA CONSTRUCTION does not have an audited balance sheet for the preceding financial year, nor Income Tax Returns for the last three preceding financial years.

For GHANTY & CO.
Chartered Accountants

CA Goutam Ghanty
(Proprietor)

[M. No.: 060511]

Date: 14.07.2025

Place: Durgapur

