



## TO WHOMEVER IT MAY CONCERN

As per the explanation and information received from the firm, "AB Developers" (PAN ABZFA2329L) the below detail is true :

As per the statutory requirements auditing of the Books of Accounts for the FY 2022-23, 2023-24 and 2024-25 is not applicable, since the turnover of the firm for the above-mentioned financial years is below the audit applicability limit.

Place: Siliguri  
Dated: 31<sup>st</sup> day of January, 2026

FOR ANAND ADITYA & ASSOCIATES  
CHARTERED ACCOUNTANTS



[CA. ANAND GOLYAN]  
M. No. 310127  
Partner

UDIN - 26310127HBLYP1272

