



B. P. Jena & Associates

Chartered Accountants

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TO WHOMSOEVER IT MAY CONCERN
AUDIT NON MANDATORY DECLARATION

This is to declare and certify that **M/s. SIDDHI CONSTRUCTION (PAN – ABYFS0778A)** has ITR for 2 (Two) Assessment Years only, i.e. A.Y. 23-24 and 24-25, and that the Firm does not fall under the category of Mandatory Audit under Section 44AB of the Income Tax Act 1961, as the turnover of the Firm is 0 (Zero) and the same has been verified by the ITR's of Last 2 Assessment Years, hence Statutory Audit of the aforementioned firm has not been done as it is not mandatory under applicable laws.

UDIN : 25052891BMIYWX5277



For & on behalf of
B. P. JENA & ASSOCIATES
Chartered Accountants

B. P. Jena, Partner
M. No. 52881