

## TO WHOM IT MAY CONCERN

This is to certify that Income Tax Return Filling for F.Y.- 2024-25 related to A.Y.- 2025-26 is yet to be started for partnership firm, as filling of ITR 5 is yet to be started. Hence we will providing Audited financials for below mentioned organization.

We have examined the accompanying (M/S SHANKARA BUILDERS AND DEVELOPERS) financial statements of Permanent Account Number— AFEFS6390C.

For F.Y.- 2023-24 no work had been started. For that reasons audit has not been required .

For GHANTY & CO Chartered Accountants FRN - 333856E

C.A. Goutam Ghanty (M. No - 050511) Proprietor

11/03/25