ALOKE CHATTERJI & CO.

17, North Road, Jadavpur, Kolkata - 700 032

TO WHOMSOEVER IT MAY CONCERN

This is to declare and certify that the Mandatory provisions of Audit under Section 44AB of Income Tax Act, 1961 is not applicable on the Partnership firm M/s. ROYAL SHELTERS, (PAN – AAYFR7330L) and that Statutory Audit has not been done as the mandatory provisions of audit is not applicable on the firm as per law as the Sales Turnover for the year ended 31-03-2023 & 31-03-2024; has not crossed over the Statutory threshold limit for Audit.



For ALOKE CHATTERS & CO.
Chatered Accountants

American Chatter Chatte

Memb. No. -053504

Place: Kolkata

Date: 21-08-2024