



**TO WHOMSOEVER IT MAY CONCERN**  
**AUDIT NON MANDATORY DECLARATION**

This is to declare and certify that M/s. BLUE SKY REALTY (PAN – AAVFB6392F) has been incorporated on 17-12-2021 and has not done any business till date and hence has not filed any ITR or Balance Sheet as the Firm does not fall under the category of Mandatory Audit under Section 44AB of the Income Tax Act, hence Audit / ITR of the aforementioned firm has not been done as it is not mandatory under applicable laws.



For SANJIB MANNA & COMPANY

Chartered Accountants

F.R.N. No.- 329314E

*Sanjib Manna*

(Sanjib Manna)

Proprietor

M.No.- 061706