



S. Modani & Associates
Chartered Accountants

TO WHOM IT MAY CONCERN

I, SANJAY MODANI, PROPRIETOR OF S.MODANI & ASSOCIATES, CHARTERED ACCOUNTANTS DO HEREBY CERTIFY THAT AUDIT U/S 44AB OF THE INCOME TAX ACT, 1961 FOR THE YEAR ENDED 31/03/2022 RELEVANT TO ASSESSMENT YEAR 2022-23 OF THE ACCOUNTS OF THE PARTNERSHIP FIRM M/S ESSQUARE PROJECTS OF 12, RUSSA ROAD EAST 2ND LANE, KOLKATA-700 033 IS NOT REQUIRED AS TURNOVER OF THE FIRM IS BELOW RS, 02 (TWO) CRORES.

THE ABOVE STATEMENT IS TRUE AND CORRECT.

FOR S.MODANI & ASSOCIATES

CHARTERED ACCOUNTANTS

S. MODANI & ASSOCIATES
CHARTERED ACCOUNTANTS

SANJAY MODANI
PROPRIETOR

SANJAY MODANI

Membership No. 300/054995

PROPRIETOR

PLACE: KOLKATA

DATE: 20/02/2023