

S D Associates

128/1, Sarat Ghosh Garden Road,
Kolkata – 700031

Ref.....

Date :

TO WHOM IT MAY CONCERN

As **S.D. Associates**, a Partnership firm, having its registered office at 1/60A, Sucheta Nagar, PO-Haltu, PS-Garfa, Kolkata-700078, was formed on 18/08/2020, the Balance Sheet as on 31st March 2023 is not required to be audited as per provisions of Income Tax Act, 1961.

Further, as the business commenced in Financial Year 2023-24, the Income Tax Return is not yet required to be filed.

For S.D. ASSOCIATES

S D ASSOCIATES
Krishna Sarker

Partner

PARTNER