

# DILIP KUMAR SAHA & ASSOCIATES

## CHARTERED ACCOUNTANTS

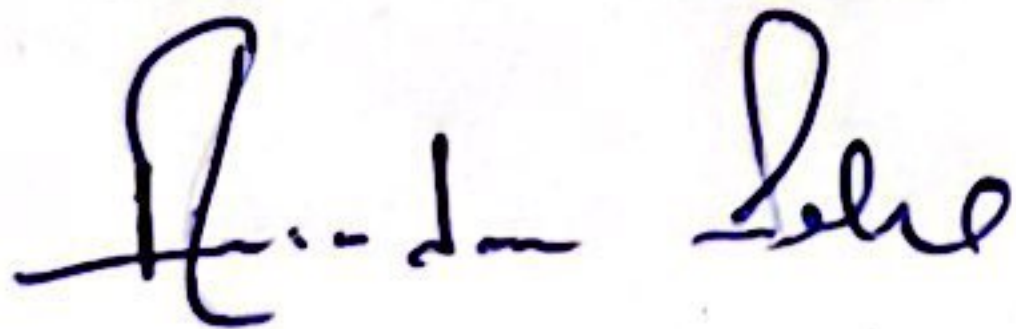
Ref. No. :

Date : 20/11/23

### TO WHOME EVER IT MAY CONCERN

As per the explanation and information received, the firm, Kratos Construction PAN:AATFK6777B, is not required to audit the accounts for F.Y. 2022-23 (A.Y 2023-24) under the Income tax Act, 1961, as the turnover of the firm is below the audit limit for business u/s 44AB of the Income tax Act 1961.

For Dilip Kumar Saha & Associates  
Chartered Accountants



Arindam Saha, ACA  
(Partner)  
Membership No:065727

