



G. K. LODHA & Co.

Chartered Accountants

TO WHOM IT MAY CONCERN

I do hereby declare that M/s Tirupati Enterprise, a proprietorship firm, having its principal place of business at 22B, Baishnabghata Bye Lane, Kolkata -700047, represented by its sole proprietor Mr. Shambhu Saran Singh, does not fall under the purview of limits of Mandatory Statutory Audit i.e. the provisions of Mandatory Statutory Audit does not apply to this proprietorship firm.

Hence, Balance Sheet of M/s Tirupati Enterprise need not to be audited as per statutory norms.

For G K Lodha & Co.

Chartered Accountants

Firm Regn No.: 329866E

UDIN: 23415671BHAIZR2675

CA Gopal Krishna Lodha

Proprietor

M No.: 415671

Dated: 24/08/2023

