## N.B. BAL & ASSOCIATES

## CHARTERED ACCOUNTANTS

Phone: 033 25953577 Mobile: 9830026032

Ushumpur, P.O.: - Agarpara, Dist - 24 Parganas (N), Kolkata - 700 109 E-mail: nb49550@gmail.com / biswanath.dey60@gmail.com

## TO WHOMSOEVER IT MAY CONCERN AUDIT NON MANDATORY DECLARATION

This is to declare and certify that M/s. BHARAT CONSTRUCTION & DEVELOPER (PAN - AAYFB8519M) has been incorporated on 17-12-2021. Based on the information provided and the examination conducted, we confirm that M/s. BHARAT CONSTRUCTION & DEVELOPER has not done any business till date and does not fall under Audit U/S 44AB of the Income Tax Act1961.Audit of the aforementioned firm has not been done as it is not mandatory under applicable laws.

& A.

Agarpara Kol-109

Date: 06-12-2023

Place: KOLKATA

For and on behalf of M/S N.B. BAL & Associates Chartered Accountants

N.B. BAL

Membership No:-053577

Firm Registration No- 318041E

UDIN-23053577BGWCRE4978