



SHIVA PROPERTIES

TO WHOMSOEVER IT MAY CONCERN ITR & BALANCE SHEET DECLARATION

1. This is to declare and certify that M/s. SHIVA PROPERTIES has been incorporated on 26-02-2021 and hence has ITR 1 Year Only.
2. The Firm does not fall under the Category of Mandatory Statutory Audit and hence Audit has not been done on the Firm.

I take full responsibility of the statements made above.

For SHIVA PROPERTIES.
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Uma Datta .

Partner

Partner.

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