



**TO WHOM IT MAY CONCERN**

We have verified the necessary documents and information as required and produced before us and do hereby certify that **M/s NIRMAN (Pan No: AATFN9789L)** having office at 72/1B Barakhola, Kolkata - 700099, C.E. No. 004626100295 had started business from April 2022 and due to the same Income Tax Return and Audit Report for the FY 2022-23 is only available. And since the firm started business from April 2022 itself, no accounting information for FY 2020-21 and 2021-22 is Available.

**Date - 19.02.2024**

**Place - Kolkata**

**UDIN - 24305372BKEISS3421**

**For S Bhagat & Associates  
Chartered Accountants**



*Sudip Bhagat*

**(Sudip Bhagat)  
Proprietor  
FRN - 328375E  
MRN - 305372**