



## TO WHOMSOEVER IT MAY CONCERN

### Audit Non Mandatory Declaration

This is to declare and certify that the Mandatory provisions of Audit under Section 44AB of Income Tax Act, 1961 is not applicable on our Proprietorship firm M/s. DELTA & Co. and that Statutory Audit has not been done as the mandatory provisions of audit is not applicable on the firm as per law as our turnover does not exceed the mandatory threshold limit u/s 44AB of Income Tax Act, 1961 for the purposes of mandatory audit.

I do hereby state and declare the above statement to be fully true and correct to my knowledge and take full responsibility of the same.

DELTA & CO.  
*Subrata Samajpati*  
Proprietor