

Sandip Agarwal and Co.

CA Sandip Agarwal

ACA, B.com(H)

FRN-330689E

TO WHOMEVER IT MAY CONCERN

As per the explanation and information received, the firm, "PRM Estates" (PAN: ABAFP0095P) does not have any audited financials for FY 2020-21 (AY 2021-22).

It is not required to audit the accounts for FY 2020-21 (AY 2021-22) under the Income Tax Act, 1961, as the turnover of the firm is below Rupees One Crore (**audit limit for business u/s 44AB of the Income Tax Act, 1961**) and also the income has not exceeded the maximum amount which is not chargeable to income tax for the said year. As per the explanations given to us, the firm is following projection completion method for revenue recognition.

The firm has filed ITR for FY 2020-21 (AY 2021-22) vide Acknowledgment No 536818530291221 dated 29/12/2021.

For Sandip Agarwal And Co
(Chartered Accountants)

Sandip Agarwal

CA Sandip Agarwal
M No. 313297
UDIN: 23313297BGVJCT3007

Date: 02/08/2023

