

TO WHOM IT MAY CONCERN

I, Arun Sharma, partner of **M/s. D S Properties**, a partnership firm, having its registered office 9, Old Post Office Street, Kolkata, West Bengal-700001, do hereby confirm that the partnership firm does not fall under purview of limits for mandatory Statutory Audit, i.e. the provisions of mandatory statutory Audit does not apply to this partnership firm.

Hence, the Balance Sheet of **M/s. D S Properties** need not to be audited as per statutory norms.

For M/s D S Properties.

D S PROPERTIES



Partner

Arun Sharma
Partner