



Anand Gupta & Associates
Chartered Accountants

TO WHOMEVER IT MAY CONCERN

This is to certify that SKA Lumina Developers having PAN AEOFS8685R was incorporated on 01/11/2021 and thus has filed the ITR for FY 21-22 and 22-23.

Also, It is not required to audit the accounts for FY 2022-23 (AY 2023-24) under the Income Tax Act, 1961, as the turnover of the firm is below the prescribed limit for business u/s 44AB of the Income Tax Act, 1961.

This Certificate is issued on the basis of the Books of Accounts and other records produced before us for verification.

For Anand Gupta & Associates
Chartered Accountant
Firm Registration No: 330186E

Madhav Agarwal

Madhav Agarwal
Partner
Membership No: 313286
Place: Kolkata
Date: 11/03/2024
UDIN:24313286BKDFYH8514

