

I CA, Gopal Krishna Lodha, do hereby declare that "M/s. VALUE HOMES CONSTRUCTION", partnership firm, having its registered office at Vill. - Ramkrishna Pally, Para- Ramkrishna Pally, P.S.- New Town, P.O.- Gouranga Nagar, Mouza- 23, Pin-700159, was formed on 17.07.2019.

The assessee has filed Income Tax Return for FY 2021-2022, 2022-2023 and 2023-2024.

Further, the assessee does not fall under the purview of limits of Mandatory Statutory Audit i.e., the provisions of Mandatory Statutory Audit does not apply to the Partnership Firm.

Hence, the Balance Sheet of M/s. VALUE HOMES CONSTRUCTION need not be audited as per statutory norms.

This certificate is issued solely for the purpose of submission to The West Bengal Real Estate Regulatory Authority.

For G. K. Lodha & Co

Chartered Accountants Firm Regn No.: 329866E

UDIN: 24415671BKCCUP4921

CA Gopal Krishna Lodha

Proprietor

M. No.: 415671 Dated: 03.10.2024