

**TO WHOM IT MAY CONCERN**


This is to certify that **M/S.SOUMEN DE RAY AND TAPAN HALDER** of 110/2, Gouri Nath Shastri Sarani(Shyamnagar Road),P.O.-Dum Dum, Kolkata-700 055 having PAN-AESFS7710M incorporated on 03.05.2022 has a Turnover of Rs.Nil( Rs.Nil Only) during the F.Y.2022-2023 relevant to A.Y.2023-2024.

Further to certify that ,since there is no business during the F.Y.2022-2023, the Firm does not fall under the category of mandatory Audit under Section 44AB of the Income Tax Act, 1961.The certificate is being issued on the basis of the relevant documents as produced before me for verification.

Date –12<sup>th</sup> December,2023  
Place – Howrah

For A. DAS & ASSOCIATES  
Chartered Accountant  
Firm Regd. No-0327487E



  
(CA Asis Kumar Das)  
Proprietor  
M.No.-075924.

UDIN:-23075924BGVPYV6876