



**To Whom it May Concern**

This is to certify that Skyline Developers a Partnership Firm by status having its registered office at 2 Ishwar Ganguly Street, 1<sup>st</sup> Floor, Kolkata- 700 026 does not need to get its accounts audited for F.Y. 2019-2020. Since it is not covered under Companies Act Audit is not mandatory. The Tax Audit is applicable in case of Partnership firm beyond certain limits which is not crossed in case of Skyline Developers.

Hence Audit is not required for Skyline Developers for F.Y. 2019-2020.

**For S Lilha & Associates**  
**Chartered Accountants**  
**FR No. 328053E**

*Hitesh Lilha*

**Hitesh Lilha**  
**(Partner)**  
**M. No. 069536**



**Place: Kolkata**  
**Dated: 3<sup>rd</sup> Day of May' 2021**