

*M. Gangadaran & Co*

CHARTERED ACCOUNTANTS.

Nanjappa Complex  
137, (Old No. 150) B.B. Street  
Coimbatore - 641 001  
Phone : 2393982  
Email : mgang2006@yahoo.co.in

**TO WHOMSOEVER IT MAY CONCERN**

This is to certify that **Mrs.Y.Aarthi (PAN : AJRPA1972H)** is the Proprietrix of the firm **M/s.FRIENDS ASSOCIATES**, Civil Engineers at No.143, Big Bazaar Street, Nanjappa Complex, Coimbatore – 641 001. The Turnover of the Concern is below the threshold limit of Rs.20 Lakhs and hence not registered under GST Act.

Date : 21.07.2021  
Place : Coimbatore



**M.GANGADARAN**  
(Chartered Accountant)  
M.No : 024949

*M. Gangadaran & Co.*  
CHARTERED ACCOUNTANTS  
FRN: 0881 S  
150, BIG BAZAAR STREET,  
COIMBATORE-641 001.