

Date: April 17, 2026

**TO WHOMSOEVER IT MAY CONCERN**

This is to certify that **M/s ZION DEVELOPER**, a proprietorship firm (Proprietor: Mr. Souradip Pal), having its registered office at Holding No 286/7 of Idgamahalla, Schooldanga, Bankura, P.O. - Bankura HO, P.S. - Bankura Sadar, District - Bankura, Pin - 722101, is engaged in the business of Promoter and Real Estate Developer.

We further certify that the gross receipts and business revenues of the aforementioned firm for the Financial Year 2024-2025 (Assessment Year 2025-2026) did not exceed the prescribed threshold limits that mandate a tax audit.

As per the provisions of Section 44AB of the Income Tax Act, 1961, an assessee carrying on a business is required to get their accounts audited by a Chartered Accountant if their total sales, turnover, or gross receipts exceed ₹1 Crore (or ₹10 Crores, provided aggregate cash receipts and payments do not exceed 5% of total receipts and payments respectively) in the relevant previous year.

Since the business turnover of M/s ZION DEVELOPER for the Financial Year 2024-2025 is below these specified threshold limits, the provisions of Section 44AB of the Income Tax Act, 1961 are not applicable. Consequently, the firm's books of accounts and the Balance Sheet as of 31st March 2025 are not required to be audited under the Income Tax Act, 1961.

This certificate is issued at the request of the proprietor for submission to the relevant authorities.

**For PRASEN PAL & ASSOCIATES**  
**Chartered Accountants**



**Prasen Pal, FCA**  
**Membership Number: 535609**  
**Date: April 17, 2026**  
**UDIN: 26535609IVGYJK9206**