



A KUMAR MISHRA & ASSOCIATES

Chartered Accountants

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TO WHOM IT MAY CONCERN

On the basis of information and explanation provided to us and to the best of our knowledge and belief and according to the books and documents produced before us for verification, we hereby certify that the accounts of Sanjib Kumar Biswas [PAN - AINPB4329E], proprietor of Bhumi Construction, for the financial year 2023-24 have been audited under the provisions of the Income Tax Act, 1961.

However, as per the information and explanation provided by the management, the accounts for the financial years 2021-22 and 2022-23 were not audited, as the turnover/gross receipts during those years were below the threshold limit prescribed under section 44AB of the Income Tax Act, 1961, and hence audit was not applicable for those years.

This certificate is made for the purpose of submission to the relevant authorities or as may be required.



A KUMAR MISHRA & ASSOCIATES
Chartered Accountants,
(FRN.: 0329347E)

(Amit Kumar Mishra)
(Proprietor)
Mem. No.: 067548

Date: 29/05/2025

Place: Kolkata

UDIN: 25067548BMNRPC9657