

TO WHOM IT MAY CONCERN

As Per Information produced before us, we would like to certify that **NILAYAM UDYOG** (PAN No. AAXFN8588R) date of incorporation on 20.02.2025, having Registered office at Holding NO-40/55, Ward NO-29, Sasanka Pally, Durgapur, Paschim Bardhaman, West Bengal, 713211, India has to be under process Income Tax Return for the Financial Year 2025-2026 (AY 2026-2027) within due time of the respective year.

Date: 14.04.2026
Place: Durgapur

For,
Ghanty & CO
Chartered Accountants
FRN-333656E




CA Goutam Ghanty
Membership No.060511

UDIN: 26060511NXWBDJ6015