

M/s A Guha & Associates

Chartered Accountants

A-8/260, Kalyani, Dist.- Nadia

Pin- 741235



TO WHOM IT MAY CONCERN

This is to certify that **S.B. CONSTRUCTION, HAVING PAN NO.AEFFS4151P**, has started their business from 01.01.2022, has no income / loss during the FY 2021-22. hence, income tax return for the **AY 2022-23** has not been filed and for AY 2025-26 income tax return will be filed by the due date.

Dated : 12/09/2025
Place : A-8/260, Kalyani
Nadia



for A Guha & Associates
Chartered Accountants
FRN: 327751E

Abir Guha
Partner
(M. No. 302314)