



TO WHOM IT MAY CONCERN

This is to declare and certify that M/S. Shivam Construction (Prop. DEBASISH BISWAS) at Ground Floor 2B, Khelat Babu Lane Kolkata-700037, and PAN NO: BIZPB1033N has been incorporated on dated 01.04.2023. As evident from its PAN Card and has filed ITR (A.Y.2025-26) and the Sales Turnover & Income is 392735/- and that the assessee does not fall under the category of Mandatory Audit under Section 44AB of the Income Tax ACT, hence Audit / ITR of the aforementioned firm has not been done, it is not mandatory under applicable laws.

Date: 22.01.2026
Place: Kolkata

UDIN: 26306258SRITRW2277

PNBA & ASSOCIATES
Chartered Accountant


ABHIJIT BIT
PARTNER
Memb. No-306258
FRN-328856E

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