



TO WHOMSOEVER IT MAY CONCERN

This is to certify that M/S B.D.CONSTRUCTION, having PAN (ABBFB2713M), a Partnership Firm, having its registered office at Premises No: 749, Peynarbagan Laskarpur, Rajpur, Kolkata, South 24 Parganas, West-Bengal -700 153, has not filed Income Tax Returns for the Assessment Years 2023-24 and 2024-25 (corresponding to Financial Years 2022-23 and 2023-24) as per the information and records made available to us.

Based on the information made available to us and management representation, it did not achieve any turnover during the said financial years, it was required to file income tax returns under the provisions of the Income-tax Act, 1961. However, the same could not be filed within the prescribed due dates.

Further, we confirm that the assessee has incurred losses during these financial years. As per Section 139(8A) of the Income-tax Act, 1961, the firm is not eligible to file an updated return since updated returns cannot be filed in cases where the return shows a loss.

This certificate is issued based on information provided by the assessee and our review of the relevant records. It is being issued at the request of the assessee for submission to the West Bengal Real Estate Regulatory Authority "WBREERA" in connection with a project registration application, and should not be used for any other purpose without our prior written consent.

Yours Faithfully

For, Roy & Bagchi
Chartered Accountants
FRN: 0301053E

(CA AMIT MITRA)
Partner

Membership No: 060694
UDIN: 25060694BMILUL4805
Dated: 08/06/2025

