

TO WHOMSOEVER IT MAY CONCERN

This is to certify that we have verified the books of account, financial statements, and relevant records of **M/s. S H Construction (PAN ADLFS2381N)** having its principal place of business at **310, Sardarpara, Badamtala, Brahmapur, South 24 Parganas, 700096** for the Financial Year ended **March 31, 2026** (Assessment Year 2026-27).

As per the records and explanations produced before us, the financial metrics of the entity for the said financial year are as follows:

1. Total Turnover / Gross Receipts from Business: Rs. 71,75,000

We further certify that the provisions of a mandatory Tax Audit under Section 44AB of the Income Tax Act, 1961, are not applicable to the entity for the Financial Year 2025-26 (Assessment Year 2026-27) due to the following reason(s):

The total sales, turnover, or gross receipts from the business did not exceed the statutory threshold limit of Rs. 1 Crore during the financial year.

* The total sales, turnover, or gross receipts from the business did not exceed the extended threshold limit of Rs. 10 Crores, and the entity's aggregate cash receipts and cash payments do not exceed 5% of its total receipts and payments respectively.

* The entity has opted for Presumptive Taxation under Section 44AD / 44ADA / 44AE of the Income Tax Act, 1961, and has declared profits in accordance with or higher than the prescribed rates.

For A RUDRA & CO.
Chartered Accountants
Membership No. 050077



CA Anjan Banerjee
Partner
Firm Registration No. 301020E
UDIN: 26050077VKHSGR6277



Place: Kolkata
Date: 09.06.2026