



AGARWAL SANJAY K & ASSOCIATES

Chartered Accountants

Firm No. 327193E

Certificate No. 004/2024-25
UDIN : 24066904BKDHEA9989

Date: 27.11.2024

Independent Practitioner's Report

The accompanying information is for **M/s M.R. Constructions** represented by its Proprietor **Manoj Roy** having PAN NO. **AGEPR9777M** hereinafter referred to as "Firm", having its office at "19B, Bhupen Bose Avenue, Kolkata - 700004.

Firm's Responsibility

The preparation of the books of accounts is the responsibility of the management of the Firm including the preparation and maintenance of all accounting and other relevant supporting records and documents.

Practitioner's Responsibility

It is our responsibility to give a reasonable assurance on whether the turnover exceeds Rs. 1 Crore or his firm profit exceeds 8%/6% U/S 44AB or U/S 44AD of the Income Tax Act, 1961 during the financial year 2019-2020, 2020-2021 & 2021-2022 has been accurately extracted from the books of accounts.

We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQ) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

Based on our examination of the books of accounts and other relevant records and particulars maintained / furnished by the Firm and the information and explanations given to us by the Firm, we certify that neither the turnover of **M/s M.R. Constructions** represented by its Proprietor **Manoj Roy** having PAN NO. **AGEPR9777M** crossed the limit of Rs. 1 Crore (Rupees one crore) nor his profit is below 8% during financial year 2019-20, 2020-21 & 2021-22. So he is not liable to get his account audited u/s 44AB or u/s 44AD of Income Tax Act, 1961 in the said financial years. We are of the opinion that the above mentioned information have been accurately extracted from the books of accounts.

For AGARWAL SANJAY K & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 327193E

Sanjay Agarwal

Sanjay Kumar Agarwal
Proprietor
M.NO. - 066904



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