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TO WHOMSOEVER IT MAY CONCERN

This is to certify that **M/s. BINAYAK CONSTRUCTION**, having its registered office at **140/1/305, Netaji Subhash Chandra Bose Road, Azadgarh, Post Office – Regent Park, Police Station – Jadavpur (Now Golf Green), Kolkata – 700040**, is a **Proprietorship Firm** represented by its **Sole Proprietor, Sri Sanjoy Patowari (PAN: AMXPP5403H)**.

On the basis of the books of accounts, records, and information produced before us and the explanations provided by the proprietor, it is hereby certified that the said proprietorship concern was established in the year **2025**.

It is further certified that the proprietor **Sri Sanjoy Patowari** has duly filed his **Income Tax Returns (ITR)** for the Assessment Years **2023–24, 2024–25, and 2025–26** under the provisions of the **Income Tax Act, 1961**.

Based on the verification of records produced before us, it is also certified that the **annual turnover of the proprietorship concern for the above-mentioned assessment years is below the threshold limit prescribed under Section 44AB of the Income Tax Act, 1961 for mandatory tax audit**, and therefore the concern is **not liable for tax audit for the said financial years**.

It is also certified that the **annual turnover of the said proprietorship concern is below Rs. 20,00,000 (Rupees Twenty Lakhs Only)** and therefore the proprietor is **not liable to obtain registration under the provisions of the Central Goods and Services Tax Act, 2017**, as the turnover is below the prescribed threshold limit for mandatory GST registration.

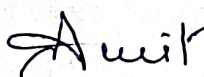
This certificate is issued based on the documents and information furnished before us and at the request of the proprietor for submission before the appropriate authority for necessary compliance purposes.

Place: Kolkata

Date: 11/03/2026

For Kumar Mukherjee & Associates

Chartered Accountants


(Amit Kumar)

Partner

Membership No.: 067571

UDIN: 26067571BAFPPJ4417

