

RAKESH M & ASSOCIATES

Chartered Accountants

Regd. Office: Address: - NO 55, THIRD FLOOR SAIDULAJAB, NEAR WEST END MARG NEW DELHI 110030

E-mail- rakeshshyamandassociate@gmail.com



TO WHOMSOEVER IT MAY CONCERN

Based on the information made available to us and management representation **S.B. ESTATES** (PAN:AFQFS3090D) a Partnership Firm, having its registered office at /C/B/3/1, Jyangra Gobindo Nibas, P.S: Baguiati, North 24 Parganas-700159, West Bengal, India, we hereby certify that :

- 1) That the said Firm was **constituted on 14th May, 2025**.
- 2) That the firm commenced its business activities on or after the date of its constitution, and **prior to the said date, the firm was not in existence**.
- 3) Since the firm has been formed during the Financial Year 2025–26 and has not completed three financial years from the date of its formation, the requirement of submission of **Balance Sheets and Income Tax Returns for the preceding three years does not arise**.
- 4) Accordingly, the **Balance Sheets and Income Tax Returns for preceding years are not available and are not applicable**.

This certificate is issued based on the information, documents, and explanations provided to us by the management, which are found to be true and correct to the best of our knowledge and belief.

RAKESH M & ASSOCIATES

Chartered Accountants

Firm Registration No. – 043963N

Rakesh Mandal



CA. RAKESH KUMAR MANDAL

(Proprietor)

Membership No. – 315488

UDIN- 26315488IPJLYI1311

DATE: 24th Day of April, 2026