

ALOKE CHATTERJI & CO.

17, North Road, Jadavpur, Kolkata - 700 032

TO WHOMSOEVER IT MAY CONCERN

This is to declare and certify that the Mandatory provisions of Audit under Section 44AB of Income Tax Act, 1961 was not applicable on the Partnership firm M/s. KRISHNA (PAN – ABU FM5718Q) for A.Y. 2025-26, and that Statutory Audit had not been done as the mandatory provisions of audit was not applicable on the firm as per law as the Sales Turnover for the particular period had not crossed over the Statutory threshold for Audit AND THAT the Firm has ITR for 2 (Two) A.Y. ie 2024-25 & 2025-26



For ALOKE CHATTERJI & CO.
Chartered Accountants
Aloke Kumar Chatterji, F.C.A.
Proprietor
Memb. No.-053504

Place: Kolkata

Date: 14-01-2026