

K. K. GHOSH & ASSOCIATES

Kalyan Kumar Ghosh (F.C.A.)

Chartered Accountant

TO WHOM IT MAY CONCERN

Based on the documents and information provided to me and verified by me, this is to certify that MAHAKAL CONSTRUCTION, a partnership firm bearing PAN: ABRFM3933G having its principal place of office at Permises No-490, Srinagar Pally, Benachity, Main Road, 54 Foot, Durgapur, Paschim Bardhhaman, West Bengal, Pin-713213, was formed on 23-07-2021. Therefore, the firm is eligible to file Income Tax Return for Financial year 2021-2022 and 2022-23 only, as on 08.03.2024. The firm has already filed the returns of F.Y. 2021-22 and 2022-23, the particulars of those filings are as under:

| Financial Year | Assessment Year | ITR Acknowledgement No: | Date of Filing |
|----------------|--------------------|-------------------------|----------------|
| 2021-2022 | 2022-2023 | 403357791121023 | 12-10-2023 |
| 2022-2023 | 2023-2024 | 376422340300923 | 30-09-2023 |

For K.K. Ghosh & Associates

Chartered Accountants

K.K. GHOSH & ASSOCIATES

Kalyan Kuriar Ghosh Proprietor (M.No.-052411)

Membership No: 052411

Firm Registration Number (FRN): 0324893E UDIN: 24052411 BJZZHY 7209

Place: Durgapur Date: 08-03-2024