



DOKANIA S. KUMAR & CO.
Chartered Accountants

598/2, Sarat Chatterjee Road,
Shibpur, Howrah-711 102
web :www.dokaniaca.com
e-mail : pragya@dokaniaca.com
Ph: 91(33)22104010

To
Krishnam Constructions
Kundan Bhawan,
49/2B Ramdulal Sarkar Street,
Kolkata 700006

Certificate for audit not required u/s 44AB of the Income Tax Act, 1961 of the firm

1. This certificate is issued in accordance with the terms of the engagement letter dated 04/11/2023.

Management's Responsibility:

2. The responsibility of the Management of M/s Krishnam Constructions (hereinafter the "Firm") is to disclose relevant books of accounts, supporting records and documents, including its preparation and maintenance. This responsibility includes the design, implementation and maintenance of internal control relevant for books of accounts of the firm.
3. The Management is also responsible for ensuring that the firm complies with the requirements of the registration with WBRERA and provides all relevant information to the respective authority vide application ID WBRERA/NPR-000793.

Auditors' Responsibility:

4. Our responsibility is to provide a reasonable assurance on the applicability of audit under section 44AB of the Income Tax Act, 1961 for the financial year 2021-22 and 2022-23 respectively.
5. We have carried out the examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India (ICAI), insofar applicable for the purpose of this certificate. This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
6. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information and Other Assurance and Relates Service Engagements. Further our examination did not extend to any other parts and aspects of legal or proprietary nature.

Opinion:

7. Based on our examination, as above, we are of the opinion that the turnover of the firm for the financial year 2021-22 and 2022-23 was below the threshold limit for conducting audit u/s 44AB of the Income Tax Act, 1961. Therefore no audit was required to be conducted for the financial year 2021-22 and 2022-23 respectively u/s 44AB of the Income Tax Act, 1961.



DOKANIA S. KUMAR & CO

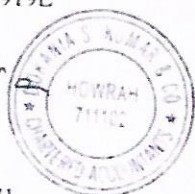
Chartered Accountants

Restrictions on use:

8. This certificate is issued at the request of M/s Krishnam Constructions for submission to the authorities of WBRERA in relation to their registration vide application ID WBRERA/NPR-000793. This Certificate should not be used for any other purpose without our prior written consent. Accordingly, we do not accept or assume any liability or any duty or care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For DOKANIA S.KUMAR & CO.
Firm Registration Number. 322919E
Chartered Accountants

Pratik Dokania
(CA Pratik Dokania)
Partner
Membership No.310922
UDIN: 23310922BGXDZK9371



Place: Howrah
Date: 04/11/2023