



**ADD & ASSOCIATES
CHARTERED ACCOUNTANTS**

P-168, Sector B
Metropolitan Co-Op Hsg. Soc. Ltd,
Canal South Road
Kolkata- 700105

To whom it may concern


This is to certify that financial statements of Bhumi Construction for the year are ending 31.03.2023 was not audited u/s 44AB of Income Tax Act, 1961 as turnover and other parameters for the mentioned financial year did not fall in the scope of audit u/s 44AB of Income Tax Act.

Date : 23.01.2024

for ADD & Associates

(Chartered Accountants)




Manas Saha

(Membership No-300008)

UDIN: **24300008BKCSJZ2400**

Partner