



TO WHOM IT MAY CONCERN

I am hereby certifying that neither the turnover of **Shri Biswanath Das** (**PAN: AHRPD6479Q**), Proprietor of **M/s SAPTACON**, crossed the limit of Rs 1 Crore nor his profit is below 8% during financial year 2019-20, 2020- 21, 2021-22 and 2022-23. So, he is not liable to get his account audited U/S 44AB or U/S 44AD of Income Tax Act 1961.

For Neha Chaudhary & Associates
Chartered Accountants

Neha Chaudhary
Proprietor
Mem No. 066227
FRNo.327596E
Date: 25-02-2024
Place: Kolkata
UDIN: 24066227BKAAUT5155

