



TO WHOMSOEVER IT MAY CONCERN

This is to certify that we have examined the records, documents and explanations furnished to us by M/s **Shambhu Shaw**, a Proprietorship Firm, a developer “**Lead Developer**” in respect of its real estate project namely **“Pragati Heights”**.

Based on the information and explanation provided to us, we certify that the said firm commenced its real estate business activities after August 2023, i.e., during the **Financial Year 2023–24**. Accordingly, the firm was not in existence or engaged in any construction activities during the **Financial Year 2022–23**.

Accordingly, preparation of Balance Sheet, Profit & Loss Account, or any financial statements for FY 2022–23 is not applicable.

This certificate is issued based on the information and explanations provided to us, and on the request of the proprietor, for submission to the **West Bengal Real Estate Regulatory Authority (WBRERA)** for registration and compliance purposes.

Yours Faithfully
For, Roy & Bagchi
Chartered Accountants
FRN: 0301053E

A handwritten signature of CA Amit Mitra, which is a black ink signature on a white background.

CA Amit Mitra
Partner
Membership No: 060694
UDIN: 25060694BMIMQI3884
Dated: 18/12/2025

