



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



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