

To

The Chairperson

West Bengal Real Estate Regulatory Authority

Calcutta Greens Commercial Complex (1st floor)

1050/2, Survey Park, Kolkata - 700075

We, SMART and Company, chartered accountants, have verified the books of accounts, ITR and records of **PRAMOD KUMAR SINGH (PAN: AUJPS7268M)**, a Proprietorship Firm, having its registered office at 45, Banku Bihari Chatterjee Road, Kolkata-700042. As an independent professional we hereby certify that the books of accounts of the firm for financial year 2024 – 2025 was not required to be audited as per provisions of Income Tax Act, 1961.

For and on behalf of
SMART & COMPANY
Chartered Accountants
Firm Registration No: 328456E
Peer Review Certificate No. : 020898


Sanjiv Agarwal Partner
Membership No.: 061735
UDIN: 26061735ASYGAL2992



Place: Kolkata
Dated : 09/06/2026