A. N. Chatterjee & Co.

Chartered Accountants

41A, Townshend Road Kolkata - 700 025 Phone : (033) 24190350

Mobile: 9830030849

E-mail: anchat74@yahoo.com, anchat74@gmail.com

To
The Partner
Shri Krishna Enterprise
39A B.T.Road
North 24 Parganas,
Kolkata - 700002

## Certificate on commencement of business

- 1. This Report is issued in accordance with the terms of our engagement letter dated 11.10.2025.
- The accompanying Statement deals with the Commencement of Business (hereinafter referred to as the "Document"), which we have initialed for identification purposes only.

### Management's Responsibility for the Statement

- 3. The preparation of the Statement is the responsibility of the Partners of M/S Shri Krishna Enterprise (PAN: AFJFS0306P) (hereinafter the "Firm") including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation and making estimates that are reasonable in the circumstances.
- 4. The Partners are also responsible for ensuring that the Firm complies with the requirements of the Document and provides all relevant information.

### Practitioner's Responsibility

- 5. Pursuant to the requirements of the Document, it is our responsibility to provide a reasonable assurance whether:
  - The opinion given in point no. 8 below have been accurately extracted from the documents maintained by M/S Shri Krishna Enterprise;
- 6. We conducted our examination of the Statements in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

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7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

### Opinion

- 8. Based on our examination, as above, we are of the opinion that:
- i) The organization is a Partnership Firm having Permanent Account Number (PAN) AFJFS0306P is established by Deed of Partnership dated 29<sup>th</sup> April 2024.
- ii) The firm did not perform any business transaction during the financial year 2021-22, 2022-23 and 2023-24. Since there were no business transactions, the Firm did not file any Income Tax Return for the Assessment years 2022-23, 2023-24 and 2024-25.
- iii) The transactions have been started in the financial year 2024-25 and accordingly all statutory returns will be filed in due course.

#### Restriction on Use

9. The certificate is addressed to and provided to the Partners of M/S SHRI KRISHNA ENTERPRISE solely for the purpose to enable comply with requirement of RERA, and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For A.N.Chatterjee & Co.

Chartered Accountant

FRN - 302143E

(Avijit Auddy) (Partner)

M.No. 061616

Place: Kolkata

Dated: 11/10/2025

UDIN: 25061616BMLJZQ7518