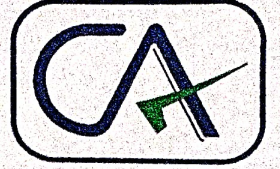


Chandra Mohaan Roy

Chartered Accountant
B.Com, ACA



TO WHOM IT MAY CONCERN

On the basis of information and explanation provided to us and to the best of our knowledge and belief and according to the books and documents produced before us for verification, we hereby certify Mrinmoy Singha Roy (BDUPS4474G) has filed the Income Tax Return for financial years 2021-2022, 2022-2023 and 2023-2024

However, as per the information and explanation provide by the management, the accounts for the financial years 2021-2022, 2022-2023 and 2023-2024 were not audited, as the turnover/gross receipts during that year were below the threshold limit prescribed under section 44AB of the Income Tax Act, 1961, and hence audit was not applicable for those years.

This certificate is made for the purpose of submission to the relevant authorities or as may be required

CM Roy
C. M. ROY
Chartered Accountant
Membership No.- 316255

UDIN: 25316255BMKYZB5272

DATED: 21-08-2025