



Lunia Singh Mohanty & Co.
Chartered Accountants

Anupam Chambers, 1st Floor, Unit No.1C
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TO WHOMSOEVER IT MAY CONCERN

This is to certify that we have examined the books of accounts, financial records, and other relevant information and explanations as produced before us by the partnership firm HAPPY MOMENTS PROPERTIES, bearing PAN: AAOFH8179H, having its registered office at 7, Mahesh Mukherjee Feeder Road, Belgharia, Ariadaha, Kolkata, North Twenty Four Parganas, West Bengal – 700057.

Based on the verification of the records and the information furnished to us, we hereby confirm that the turnover/gross receipts of the aforesaid partnership firm during the Financial Year 2024–25 did not exceed the threshold limits prescribed under Section 44AB of the Income-tax Act, 1961.

Accordingly, the firm is not required to get its accounts audited under the provisions of the Income-tax Act, 1961 or any other applicable law for the said financial year.

This certificate is issued at the request of the assessee for information and record purposes only, based on the documents and explanations made available to us, and without any responsibility for matters beyond the scope of such verification.

For Lunia Singh Mohanty & Co.
Chartered Accountants
Firm Registration No: 323912E

Naranda



(Signature)

Name of the Chartered Accountant

Membership No: 057660

Place: Kolkata

Date: 05.02.2026

UPIN:- 26057660M0JJQ01920