



TO WHOMSOEVER IT MAY CONCERN

This is to declare and certify that M/s. CHANDA GROUP (Proprietor: ARNAB KUMAR CHANDA) (PAN - BMXPC8666C) has been incorporated on 26/04/2026 and the proprietor has filed his ITR during the financial year 2024-25 and the total income during financial year 2024-25 was Rs. 20,13,100/- and that it does not fall under the category of Audit under Section 44AB of the Income Tax Act, hence Audit of the aforementioned firm has not been done as it is not mandatory under applicable laws.

For & on behalf of
S. Roy & Associates

(Chartered Accountants)
Firm Reg. No. 0310039E
(CA SURAJIT ROY)
Proprietor
M. No. 017377
UDIN- 26017377UKWDSX5604
Date: 16.06.2026
Place: Kolkata