

# P. K. Aditya & Associates

Chartered Accountants

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## TO WHOM IT MAY CONCERN

This is to certify that AJAY GHOSH an individual bearing PAN-ANHPG0136D has not been audited for the last three assessment years-2023-2024, 2024-2025 and 2025-2026 for not fulfilling the audit criteria as per Income Tax Act.

P.K. ADITYA & ASSOCIATES  
Chartered Accountants



  
Pradip Kumar Aditya  
FCA  
M. No.: 051868