



SENGUPTA SINGH & CO.

Firm Registration No. - 333592E

To Whomsoever it may Concern

This is to certify that the audit of M/s Roy Enterprise, Proprietor: Rohini Roy, located at 207 South Raynagar 5, Raynagar Cooperative Housing Society, Bansdrone, Kolkata 700070, has not been conducted for the year ended 31st March 2024, as the gross sales of M/s Roy Enterprise did not meet the stipulated limit required for the purpose of an audit.

FOR SENGUPTA SINGH & CO.
CHARTERED ACCOUNTANTS



JAGJYOT SINGH
PARTNER
MEMBERSHIP NO. : 319799

FRN: 333592E
UDIN: 24319799BKGXDQ2321
PLACE: KOLKATA
DATED: 25/05/2024