

**BOSE DUTTA & CO.**  
**CHARTERED ACCOUNTANTS**  
**S.DUTTA M.COM...ACA**

**9/1 Dwijen Mukherjee Road**  
**Kolkata -700060**  
**PHONE: 2396 5879**

**To Whom It May Concern.**

**This is to certify that that Roy Enterprise & Developer (Proprietorship firm) incorporated in the year 2017. Since there is no transaction reported from its incorporation, thus there is no income tax returns filed submitted so far.**

**Place : Kolkata**  
**Date: 21<sup>st</sup> January 21**

**For , Bose Dutta & Co**

**Chartered Accountants**

**(S. Dutta)**

**Membership No: 52563**  
**PAN : ADMPD6536G**

