

**TO WHOMSOEVER IT MAY CONCERN**

This is to certify and declare that **M/s. PIONEER ENTERPRISE**, a partnership firm, having its registered office at Bhatendra West, P.O & P.S - Rajarhat, North 24 Parganas, Kolkata, West Bengal - 700 135, does not fall under the purview of limits of Mandatory Statutory Audit, i.e. the provisions of Mandatory Statutory Audit does not apply to this Firm.

The Balance Sheet of the Firm need not be audited as per statutory norms.

For **Pioneer Enterprise**

**M/s. PIONEER ENTERPRISE**

*Shoven Naskar*  
**Partner**

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**Shoven Naskar**  
Partner