



**G. K. LODHA & Co.**  
Chartered Accountants

**TO WHOMSOEVER IT MAY CONCERN**

I do hereby declare that **M/s. Pioneer Enterprise**, a partnership firm, having its registered office at Bhatenda 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.

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

**For G.K.Lodha & Co**

Chartered Accountants

Firm Regn No. 329866E

UDIN:21415671AAAACO4037

(CA. Gopal Krishna Lodha)

Partner

Membership No: 415671

