



SANDIP GUPTA & CO.
CHARTERED ACCOUNTANTS

91P B.L. Saha Road

Kolkata -700 053

9883066608

casandipkrgupta@gmail.com

TO WHOMSOEVER IT MAY CONCERN

This is to certify that **Mrs. Hema Kapoor** having **PAN FLBPK8907H** of 89/277/278, Bangur Park 10th Lane, Rishra Serampur, West Bengal - 712248 has had a total income below the basic exemption limit of **₹2,50,000/-** during the Assessment Year 2022-23. Accordingly, she is not liable to file an Income Tax Return for the said assessment year as per the provisions of the Income-tax Act, 1961.

We conducted our examination of the relevant documents for the purpose of this certificate in accordance with the Guidance Note on "Reports and Certificates for Special Purposes" issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India. We have complied with the relevant applicable requirements of the Standard on Quality Control and Other Assurance and Related Services Engagements.



PLACE : Kolkata

DATE : The 14th Day of August, 2025

For **SANDIP GUPTA & CO.**

Chartered Accountants

FRN: 333649E

(S.K. GUPTA)

PROPRIETOR

MEMBERSHIP NO. : 305604

UDIN : 25305604BMUKDC4776