

HEMANT D AGARWAL & ASSOCIATES

Chartered Accountants



To,
N B Infrastructure,
3rd Floor, J P Tower, Sevoke Road, Beside Vishal Cinema, Siliguri, West Bengal – 734001

Subject: Declaration regarding Non-Applicability of Income Tax Return for FY 2023-24 and Tax Audit for FY 2024-25

This is to certify that **M/s. NB INFRASTRUCTURE (PAN: AAXFN3514H)** is a partnership firm incorporated on **07/10/2024** under the applicable laws of India.

Based on the books of accounts, statutory records, and information provided to us, we hereby declare and confirm the following:

- The firm came into legal existence on 07/10/2024. The firm did not exist during the FY 2023-24 (Assessment Year 2024-25). Therefore, filing an Income Tax Return for FY 2023-24 is **not applicable**.
- The firm's total turnover/gross receipts for the FY 2024-25 did not exceed the statutory threshold limits. Therefore, a tax audit for the FY 2024-25 is **not applicable**.

This certificate is issued at the specific request of the client.

Place: Siliguri, West-Bengal
Date – 08/06/2026
UDIN – **26300415WKLFXXK2198**
Phone No – 9641041754
Email id- cahemantslg@gmail.com

For Hemant D Agarwal & Associates
Chartered Accountant
FRN – 327484E



Hemant D Agarwal & Associates
Hemant Agarwal

CA Hemant Agarwal **Partner**
Partner

Membership Number - 300415