

**INDEPENDENT AUDITOR'S CERTIFICATE**

To,  
Mr. Biswanath Naskar,  
M/s Biswanath Naskar,  
Holding No. 16, Saheb Para,  
Sonarpur,  
South 24 Parganas,  
West Bengal - 700150

Respected Sir,

1. This is to certify that the nature of income as reported by Mr. Biswanath Naskar (PAN: ACLPN2735N) in his Income Tax Returns for the Assessment Years 2024-25 and 2025-26.

**Management's Responsibility**

2. The preparation and filing of income tax return is the responsibility of the Management of M/s Biswanath Naskar (hereinafter the "Assessee") including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and filing of Income Tax return and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

**Auditor's responsibility**

3. Our responsibility is to provide reasonable assurance regarding the nature of income as reported in the Income Tax Returns filed by the Assessee for the Financial Years 2023-24 and 2024-25; and
4. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India issued by the ICAI. 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.
5. We have no responsibility to give opinion for events and circumstances occurring after the date of this certificate.

**Conclusion**

Based on the information, explanations, and procedures performed as stated above, we certify that the nature of income as reported by Mr. Biswanath Naskar during the relevant financial years is as follows

**Financial Year - 2023-24**

Nature of Income	Amount
Income from Other Sources	744803.00
Less: Deductions	248760.00
<b>Total Taxable Income (Rounded off)</b>	<b>496040.00</b>

## Financial Year – 2024-25

Nature of Income	Amount
Income from Other Sources	766187.00
Less: Deductions	0.00
<b>Total Taxable Income (Rounded off)</b>	<b>766190.00</b>

Based on the above, we are of the opinion that Mr. Biswanath Naskar did not have any business income as defined under the Income Tax Act, 1961. Accordingly, **the provisions relating to Tax Audit under Section 44AB are not applicable for the Financial Years 2023–24 and 2024–25.** Further, being an individual deriving income from other sources, he is not required to undergo audit under any other statute.

## Restriction on use

6. This certificate is addressed to M/s Biswanath Naskar for onward submission to **West Bengal Real Estate Regulatory Authority (WBRERA)** and should not be used by any other person or for any other purpose. Further it should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. We will not accept or assume any liability or any duty of care for any other purpose for which or to any other person to whom the certificate is shown or into whose hands it may come without our prior consent in writing.

For GHOSHAL & GHOSAL  
Chartered Accountants  
Firm Registration Number- 304013E



**CA. Somnath Biswas**  
Partner  
Membership Number – 064735  
UDIN: 25064735BMKUAT9672



Place: Kolkata  
Date: 12/11/2025