

Mitra Ghosh & Ray

Chartered Accountants

41B, Sadananda Road, Ground Floor,

Kolkata-700026

Phone No: 9830852139

Email: ca.debajyotimb@gmail.com

TO WHOM IT MAY CONCERN

We, hereby confirm that We have examined the relevant documents and records of **UPASANA DUTTA** (PAN: ENSPD5817F), having registered office at 216, 2/45, Jadavgarh Colony, Ward No. 105 under KMC, P.O. Haltu, P.S. Garfa, Kolkata-700078 and hereby certify the following:

That, this is the first project of **Upasana Dutta** before she was a student and didn't have any taxable income. So, she was not liable to file Income Tax Return for F.Y. 2022-23 and 2023-24. However, after incorporation of proprietorship firm she has duly filed its Income Tax Return for the F.Y. 2024-25, which is already given.

The aforesaid statements are certified to be true and correct to the best of our knowledge and belief and based on the information provided to us.

For **MITRA GHOSH & RAY**

Chartered Accountants

Firm Registration Number 302010E



CA DEBAJYOTI CHAKRABORTY
Partner

Membership Number: 063814

UDIN: 26063814LLVLYA1211

Place: Kolkata

Date: 27/02/2026