

ANUPAMA & ASSOCIATES

CHARTERED ACCOUNTANT

EMAIL: associates.anupama@gmail.com

Phone: 9831556163



279A, C.R. AVENUE,
GROUND FLOOR,
KOLKATA- 700006

To,
The Authority,
WBRERA,
West Bengal,
Kolkata.

I, Anupama Madhogarhia, a qualified Chartered Accountant, holding Membership No. 303872, hereby declare and certify the following based on the information and documents provided to me by Mr. Arup Ghosh having PAN: AIDPG3334L.

1. That the above mentioned individual did not carry on any business or professional activity prior to the Financial Year 2025–26.
2. That for the last two Assessment Years, the individual has filed Income Tax Returns under ITR-2, which is applicable to individuals not having income from business or profession.
3. That the individual has commenced a business activity in the name of M/s Ghosh Enterprise during the Financial Year 2025–26.
4. That as the business has been operational for less than one year as of the date of this declaration:
 - The individual has not yet filed an Income Tax Return under ITR-3.
 - No audited financial statements or balance sheet are available as on date.
5. This declaration is issued upon request for submission to WBRERA and is based on records and representations made available to me.

This certificate is issued without any liability on my part and is intended solely for informational purposes. The liability if any arising on us will be restricted up to the amount of professional fees given to us for issue of this certificate.

For and on behalf of,

For Anupama & Associates

FRN: 327859E

Chartered Accountants

A. Madhogarhia



(CA Anupama Madhogarhia)

Membership No. 303872

UDIN: 26303872FGBNXXK4509

Date: 24/04/2026

Place: Kolkata