



# Dipan Saha

B.Com (Hons.) ACA  
Chartered Accountant  
Membership No: 310813

To  
The Chairperson  
West Bengal Real Estate Regulatory Authority  
Calcutta Greens Commercial Complex (1st floor)  
1050/2, Survey Park, Kolkata - 700075

This is to Certify that **M/s. NIRMALYA CONSTRUCTION** (Prop – Sagar Ghoshal having PAN - **BBRPG9204K**), a Proprietorship Firm, having its registered office at P – 5, Senhati Colony, Behala, Kolkata – 700034, West Bengal, had turnover of Firm was under exempted limit of statutory audit. The Balance Sheet as on 31<sup>st</sup> March 2025 is not required to be audited as per provisions of Income Tax Act, 1961.

The certificate is issued upon request for submission to West Bengal Real Estate Regulatory Authority.

**Name: DIPAN SAHA**



**Membership No:- 310813**

**Date:- 09/03/2026**

**Place:- Kolkata**

**UDIN:- 26310813KMGDTL2802**

This certificate is for intended purpose.

It should be noted that:

- The certificate has been issued on the basis of information and copies of documents produced by **M/s. NIRMALYA CONSTRUCTION**. They accept full responsibility for the reasonableness and reliability of such data and information.
- The said certification does not constitute an audit or validation of the financial/other data made available to us by **M/s. NIRMALYA CONSTRUCTION**, accordingly, I do not express any opinion on the aforesaid matter.
- In no event I shall be liable for any loss, damage, cost or expenses arising in any way, from or connected with fraudulent acts or omissions, representations or willful defaults on the part of **M/s. NIRMALYA CONSTRUCTION**. My liability in no circumstances shall exceed the fee received for this certification.

**Address : S/68, Kamdahari Purbapara, Garia, Kolkata – 700 084**

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