## **ABPP & ASSOCIATES**



CHARTERED ACCOUNTANTS

58-D, Netaji Subhash Road, 6th Floor, Room No. 612, Kolkata - 700 001 Mobile 98305 53561, Office: 033 2210 4519, E-mail: abppassocites@gmail.com

## TO WHOMEVER IT MAY CONCERN

This is to certify that M/S S.P.J DEVELOPERS (PAN NO- ABNFS7424A, ADDRESS- T-17, TEGHORIA MAIN ROAD, KOLKATA-700059, was not required to get its Accounts audited U/S 44AB of the Income Tax Act 1961 for past three financial years i.e. 2021-22, 2022-23 & 2023-24 as its turnover was below the limits prescribed under the Act.

The certificate has been issued in reference to RERA registration application.

For,

ABPP & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO-328632E

Ma Baid

AJAY CHAND BAID MEMB NO-302061 DATE-24.06.2025

UDIN-25302061BMIJEI6087