



CERTIFICATE FOR AUDIT NON MANDATORY

This is to declare and certify that M/s. **ABIR DEVELOPERS**, Proprietorship Firm, Proprietor Sri SHASWATA SARKAR (having PAN – **FGWPS9290B** and **GSTIN-19FGWPS9290B1ZF**), residing at 79, Sahid Nagar, Haltu, Kolkata 700078, does not fall under the category of Mandatory Audit under Section 44AB of the Income Tax Act for the FY 2024-25, hence Audit of the aforementioned firm has not been done as it is not mandatory under applicable laws.

This certificate is being issued on the specific request of the client for submission before **RERA Authority**.

For R Sarkar & Associates
Chartered Accountants
FRN No-327130RE

CA Biswajit Chakraborty-Partner
Mem No-312425
Date: 13.04.2026
UDIN: 26312425CLMQJV5225

