



GANERIWALA & GANERIWAL

Chartered Accountants

33, C. R. Avenue, Room No. 302, 3rd Floor,
(Near G. C. Avenue Crossing), Kolkata-700 012,
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To
West Bengal Real Estate Regulatory Authority
West Bengal

CERTIFICATE OF NON-FILING OF ITRs FOR 3 YEARS PRIOR TO 31.03.2025

We do hereby certify that **M/s S&P Constructions** having PAN AFRFS4328D, a partnership firm duly incorporated under Partnership Act 1932, having its registered office at 30, Mohan Bagan Lane, Kolkata – 700 004, West Bengal is incorporated on 27.06.2025 vide partnership deed executed on 07.07.2025 and therefore three years I.T. Return is not applicable till 31.03.2025.

We further certify that the above certificate is issued on specific request of the management for RERA registration purpose and based on our scrutiny of the records and documents and is true and correct to the best of our knowledge and as per information provided to our satisfaction.

For Ganeriwala & Ganeriwala
Chartered Accountants
Firm Regn. No. 322775E



Sunil Kr. Ganeriwala
(Sunil Kr. Ganeriwala)
Partner
Membership No. 055998
UDIN : 25055998UGEUQT4034

Place: Kolkata

Date: 23rd Day of December, 2025