



ASHISH RAY & CO

CHARTERED ACCOUNTANT

To
The Authority
WB RERA
Kolkata
West Bengal

Sub: Unaudited financials for F.Y 2020-21

Respected Sir/Madam

This is to inform to you that for F.Y 2020-21 the financials of M/s Shivam Real Estate & Construction Company, represented by its proprietor Mr. Tarak Nath Saroj was not audited since the turnover was below the threshold limit of getting the file audited U/s 44AB of IT act. Since the criteria for getting the file audited by certified & practicing CA was not met & hence the return for the above mentioned year was filed without any such certification from Chartered Accountant.

Thanking you

FOR ASHISH RAY & CO.



CHARTERED ACCOUNTANT ASHISH RAY

M.NO. 068455