

TO WHOM IT MAY CONCERN

On the basis of books of accounts as on 20th August 2019, management representation and other related documents produced before us for verification by **M/s. Shiv Niketan Ltd.** having **CIN No. U70101WB1996PLC081121** and **PAN No. AAEC53891G** and having registered office at **Bakhrabat Road, Thakurpukur, P.O. Rasapunja, 24 PGS. (S), West Bengal 700104** in regard to **G+1 storied bungalows : Residential project "Bougainvillas -Phase -1"** at **R.S. Dag no.28, 29, 34, 35, 36, 37, 38, 42, 43, 44, 45, 46, 47, 48, 49, 50, 70, 71, 72, 87, 88, 92, 93, 94, 95, 96, 97, 98, 106, 107, 108 - Mouza - Uttar Kajirhat under PaschimBishnupur Gram Panchayat, 24 PGS(S), West Bengal,** have not yet commenced the sales and construction of the said project. No amount is been collected from anyone till date against sales or booking of the units and no amount is been spent on construction of said project till date.

For, S. Bhalotia & Associates

(Chartered Accountants)

Firm Registration No: 325040E



CA. Ankit Santhalia

(Partner)

Membership No: 301737

UDIN No. 19301737AAAACQ6062

Place: Kolkata

Date: The 10th Day of October, 2019

BRANCHES