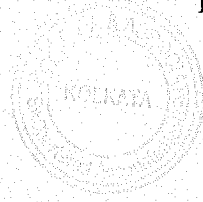




TO WHOM IT MAY CONCERN

On the basis of Books of Accounts as on 27th August 2019, management representation and other related documents produced before us for verification by M/s. Charles Commercial Pvt. Ltd. having CIN No. U70100WB1996PTC081136 and PAN No. AABCC2791A and having registered office at 12A, Netaji Subhas Road Ground Floor, Room No. 07 P.O. General Post Office, P.S. Hare Street, Kolkata - 700001, West Bengal in regard to the Project "Tanzanite - Gems City " at R.S. Dag No. - 418, 419, 420, 421, Mouza - Nowbad under Rasapunja 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



Ankit Santhalia

CA. Ankit Santhalia
(Partner)

Membership No: 301737

UDIN NO. 19301737AAAAAZ3711

Place: Kolkata

Date: The 27th Day of August, 2019

BRANCHES: