




**To whomsoever It may concern**

On the basis of books of accounts and management representation letter produced before us for verification by M/s. Shiv Nilatan Ltd. having CIN No. U70101WB1996PLC081121 and Registered Office at, Bakrahat Road, Thakurpukur P.O. rasapunja, Kolkata - 700104 Kolkata Parganas South WB 700104 IN, We confirm that with regard to the project Gems Tower at R.S. Dag No. 4702; L.R. Dag No. 4712; Mouza - Rasapunja under Rasapunja Gram Panchayat, 24 PGS (S), West Bengal, the company has not yet commenced the sales of the said project and No amount has been collected from anyone against sales or booking of the units of said project till 6<sup>th</sup> January 2021.

For S.Bhalotia & Associates  
(Chartered Accountants)  
Firm's Registration No. 325040E



  
CA. Ankit Santhalia  
(Partner)

Membership No: 301737

UDIN- 21301737AAAAAD3295

Date: 06/01/2021

Place: Kolkata

**BRANCHES:**