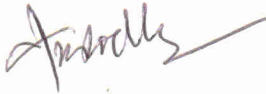


TO WHOM IT MAY CONCERN

The Financial Statements of Tirupati Enterprise, Proprietor - Shambhu Saran Singh, having its registered office at 22B, Baishnabghata Bye Lane, P.S.- Patuli, Kolkata – 700047, comprising of Balance Sheet as on 31st March 2018 and Profit & Loss Statement for the Financial year from 1st April, 2017 to 31st March 2018 is not required to be audited as per provisions of Income Tax Act,1961.

For G. K. Lodha & Co.



CA Gopal Krishna Lodha
Proprietor
Mem. No. 415671

