



**TO WHOM IT MAY CONCERN**

On the basis of Books of Accounts as on 20<sup>th</sup> 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 Bakrahat Road, Thakurpukur, P.O. Rasapunja, 24 PGS (S), West Bengal 700104 in regard to the G+1 storied Bungalows : Residential Project "Garnet " at R.S. Dag No. - 11, 12, 13, 14, 19, 20, 21, 110 Mouza - Uttar Kajirhat under Paschim Bishnupur 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. 19301737AAAAAS8844

Place: Kolkata

Date: The 20<sup>th</sup> Day of August, 2019

**BRANCHES:**