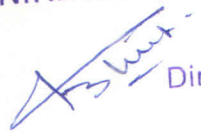


TO WHOM IT MAY CONCERN

SHIV NIKETAN (P) LIMITED, a Company incorporated under the Companies Act, 1956 having its registered office at Bakrahat Road, Thakurpukur, Post Office Rasapunja, Police Station Bishnupur, Kolkata-700104 having CIN U70101WB1996PTC081121 AND PAN AAEC3891G, represented by its director **MR. LALIT KUMAR BHUTORIA** son of Prakaash Chand Bhutoria working for gain at Shiv Niketan (P) Limited and having PAN AFVPB8282R Aadhar Number 450256874268, residing at 4, Pretoria Street, P.O. Middleton Row, P.S. Sheakspear Sarani, Kolkata-700 071 hereby confirms that the project Emerald – Gems City at Mouza – Nowbad under Rasapunja Gram Panchayat, 24 PGS (S), West Bengal will commence from 01.07.2019 or after receipt of HIRA No. whichever is later.

SHIV NIKETAN (P) LTD.


Director.