



BOTHRA NIRMAL ASSOCIATES
CHARTERED ACCOUNTANTS

TO WHOMEVER IT MAY CONCERN

Based on the Books of Accounts and the information & explanation given to us, we are of the opinion that **M/S Shivalay-Ingenium Properties LLP** (PAN No - AALFV7876N) of 63, Radha Bazar Street , 3RD floor , Kolkata -700001 is not subject to Statutory Audit for FY 2023-24 (AY 2024-25).

This certificate has been prepared at the request of management of **M/S Shivalay-Ingenium Properties LLP**. It should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing.

For Bothra Nirmal Associates
Chartered Accountant
F.R.N. 322103E


Nirmal Kumar Bothra

[Partner]

M.No. 052248

UDIN- 25052248BMINNS7573

Date: 11.02.2025
Place: Kolkata