

TO WHOM IT MAY CONCERN

On the basis of Audited Financial Statements of **Mr. Navin Kumar Malhotra** (PAN: AJWPM8923E), Kali Mandir Road, Hathikhana, Doranda, Distt. - Ranchi (Jharkhand), he also the partner of new partnership firm **M/s Shiv Developers** (PAN: ADBFS6383C), Kokar, Ranchi - 834001 we certify that the firm has following turnover during the financial years ended on dates given in the table below:

Financial Year Ended on	Turnover (Rs.)
31.03.2015	51,83,490.00
31.03.2016	57,04,540.00
31.03.2017	64,08,760.00

We further certify that the turnovers during the respective financial year shown above are from civil works only.

For Prahlad & Co.
Chartered Accountants



Prahlad Kumar
(Prahlad Kumar)
M. No. 421139

Place : Ranchi
Date : 20.01.2018