



# KESAN & ASSOCIATES

## TO WHOMSOEVER IT MAY CONCERN

As per books of accounts and other records produced before us and as per explanations given and information provided, we hereby confirm that M/s Vipul Limited, having its Registered Office at Regus Rectangle, Level 4, Rectangle 1, D4, Commercial Complex, Saket, New Delhi-110017, has not defaulted in its debt liabilities in the past five years.

**For Kesan & Associates  
Chartered Accountants**

**(Pankaj Kesan)**

**Proprietor**

**Membership no. 512914**

**Place: New Delhi**

**Dated: 22-02-2018**