

**WADHWA & CO.**  
CHARTERED ACCOUNTANTS  
22 DDA Flats, Panchsheel Park,  
Shivalik Road, New Delhi-110017  
Tel No. 011-26677552, 53  
website: [www.sushilwadhwa.com](http://www.sushilwadhwa.com)

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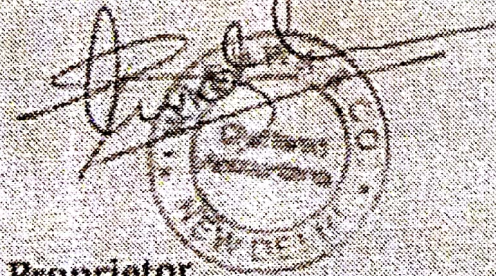
TO WHOMSOEVER IT MAY CONCERN

On the basis of Books of accounts produced before us and audited financial statements M/s VPN Real Estates Private Limited having registered office at S-99, Ground Floor, Greater Kailash II, New Delhi-110048, we hereby certify and confirm that the information filled in "Report -I, Part CX (with respect to Actual Expenditure Incurred" is duly matched with the books of accounts.

This certificate is issued on the request of the management of the company.

For Wadhwa & Co.

Chartered Accountants



Proprietor

FCA Sushil Wadhwa

M.No. 091435

Date- 18.12.2019

Place- New Delhi