

FORM NO. 3CB

AUDITOR'S REPORT
[See Rule 6G(1)(b)]

**AUDIT REPORT UNDER SECTION 44AB OF THE INCOME TAX ACT, 1961 IN
THE CASE OF A PERSON REFERRED TO IN CLAUSE (b) OF SUB-RULE (1) OF
RULE 6G.**

We have examined the Balance Sheet as at 31st March, 2016 and the Profit & Loss Account for the period beginning from 01/04/2015 to ending on 31/03/2016 attached herewith of **SHIVALAYA CORPORATION**, Address : 25, Anjana Soc., Hiravadi Road, Bapunagar, Ahmedabad. [PAN : ABMFS6521P]

1. We certify that the Balance Sheet and Profit and Loss Account are in agreement with the books of account maintained at the office at above address and Nil branches.

2. [a] We report the following observations / comments / discrepancies / inconsistencies; if any:

i] Note No.III of Schedule-K regarding physical verification of cash.

[b] Subject to above -

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
- b) In our opinion, proper books of account have been kept by the head office of the assessee so far as appears from our examination of the books.
- c) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view :-

