



Date: 11th April, 2019

To
The Board of Directors,
Art Nirman Limited,
Unit-1, Club Babylon,
Survey No. 223/5, S P Ring Road,
Nr. Bhadaj Circle, at Bhadaj,
Ahmedabad, Gujarat- 380060

Dear Sir/s,

Sub.: Resignation as Statutory Auditors of the Company

We express our unwillingness to continue as the Statutory Auditors of the Company due to personal reasons. Hence, we tender our resignation as Statutory Auditors of the Company with immediate effect.

We sincerely acknowledge the co-operation extended by the management over past years of our association with the Company.

Thanking you.

Yours faithfully
For Dhiren Shah & Co
(Chartered Accountants)
FRN - 114633W

Karan Shah
(Partner)
Membership No.: 138211