

**INDEPENDENT CHARTERED ACCOUNTANT'S CERTIFICATE ON NON-
DEFAULT IN REPAYMENT OF LOANS, OUTSTANDING UNDISPUTED
STATUTORY DUES, FINANCIAL LIABILITY FROM BANKING INSTITUTION, NO
LOAN/MORTGAGE/LIEN ON THE LAND**

To,

One Prastha Realty LLP
Unit No. C 032D, Third Floor,
Super Market-1, DLF-City, Phase-IV,
DLF QE, Gurugram
Haryana-122002.

1. This Certificate has been issued at the request of the management of M/s One Prastha Realty LLP ("the entity") **having LLPIN: - ACH-5536** for the purpose of submitting it to Haryana Real Estate Regulatory Authority for obtaining the RERA registration License who is seeking information with regard to payment for the statutory dues outstanding as on 31st July, 2025 are paid on or before 08th September, 2025.
2. This certificate certifies whether the outstanding dues as on 31st July, 2025 were paid fully to all the respective departments on or before 08th September, 2025. The opinion on the same has been provided on the basis of unaudited books of accounts of the entity as of that date.

Management's Responsibility

3. The preparation of the Statement is the responsibility of the management of the entity including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

Chartered Accountant's Responsibility

1. My responsibility for the purpose of this certificate, is to provide a reasonable assurance in the form of an opinion, based upon the examination of unaudited financial statements as on 31-03-2025 and records and representation provided to me, as to whether the outstanding dues are duly paid with the relevant authorities or not and are arithmetically accurate.
4. I have conducted my examination of the column -A of the statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that I comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
5. I have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.
6. For the purpose of expressing the reasonable assurance, I have performed following procedures:
 - a. Tracing the balances of outstanding statutory dues from the underlying transaction records from the unaudited books of accounts as of July 31st, 2025.



- b. Tracing the balances of outstanding statutory dues from the payment challans and verified that the amounts are duly paid with the respective departments.
- c. Obtaining the agreement with DTCP where in the requirement to mortgage the portion of plot against Bank Guarantee is necessary for the license.

Opinion

7. Based on my examination as specified above in paragraph 7, and the information and explanations given to me, in my opinion, based on the verification of unaudited books of accounts and other supporting documents as of 31st July, 2025 I hereby certify that: -
 - i) all the amounts with regard to statutory dues outstanding as on July 31st, 2025 are paid and no statutory dues are outstanding with regard to the period as on the date of signing of this certificate.
 - ii) I would also like to highlight that the entity has created a mortgage on the land as security against the Bank Guarantee submitted in lieu of EDC, in compliance with the LOI dated 07th April 2025 issued by DTCP, Haryana. Accordingly, DTCP has mortgaged 11,172.075 sq. meters of land out of the total 52.57 acres for which the license has been granted.

Restriction on Use

8. This Certificate has been issued at the request of the management of M/s One Prastha Realty LLP ("the entity") **having LLPIN: - ACH-5536**) for the purpose of submitting it to Haryana Real Estate Regulatory Authority for obtaining the RERA registration License who is seeking information with regard to payment for the statutory dues outstanding as on 31st July, 2025 are paid on or before 08th September, 2025 and should not be used for any other purpose without my prior written consent. Accordingly, I do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For M/s N Arora & CO

Chartered Accountants

FRN: - 035569N



Nitin Arora, FCA

(Proprietor)

M.NO. 547274

UDIN: 25547274BMIRRO2985

Date: - September 09th, 2025

Place: - Gurugram