



# HPMS & ASSOCIATES

(CHARTERED ACCOUNTANTS)

17, DDA Shopping Complex, Mansarover Park, Shahdara, Delhi - 110032  
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## INDEPENDENT PRACTITIONER'S CERTIFICATE

### Engagement

We have been requested by the management to issue this Certificate in respect of the **Cash Flow Statement** of the following projects:

1. **Residential Colony, Sector 36A, Rohtak (License No. 9 of 2009)**

for submission to the concerned authorities.

### Management's Responsibility

The preparation of the **Cash Flow Statements**, including details of **sources of funds and deployment of funds**, is the responsibility of the Management. This includes:

- Maintaining proper books of account and supporting records
- Ensuring accuracy and completeness of financial information
- Compliance with applicable laws and regulations
- Preparation of statements in accordance with project records

### Practitioner's Responsibility

Our responsibility is to provide a **reasonable assurance** on the Cash Flow Statements based on our examination, conducted in accordance with the **Guidance Note on Reports or Certificates for Special Purposes** issued by the **Institute of Chartered Accountants of India (ICAI)**.

### Scope of Examination

Our procedures included, inter alia:

- Verification of books of accounts, ledgers and supporting documents
- Examination of receipts from allottees and other sources
- Verification of project-wise expenditure incurred
- Review of classification of costs (land, plots, infrastructure, EDC, etc.)
- Analytical review of overall fund flow and utilisation

We have relied on the information and explanations provided by the management.

### Summary of Cash Flow Statements

#### SOURCE OF FUNDS

SR.NO	SOURCE OF FUNDS	AMOUNT [In INR] (IN CRORES)	REMARKS (IF ANY)
1.	RECEIPTS FROM CURRENT ALLOTTEES OF APARTMENTS/PLOTS	18,062.24	
2.	LOAN SANCTIONED BY THE BANKS/OTHER FINANCIAL INSTITUTIONS AGAINST THE PROJECT	0.00	

3.	LOAN SANCTIONED BY FINANCIAL INSTITUTIONS AGAINST THE PROJECT	0.00	
4.	ANY OTHER SOURCE, (IF ANY)	5,823.32	

### **EXPENDITURE AND DEPLOYMENT OF FUNDS**

SR.NO	AREA OF EXPENDITURE OF FUNDS	AMOUNT [In INR] (IN CRORES)	REMARKS (IF ANY)
1.	AMOUNT OF MONEY INVESTED IN PROJECT AS LAND COSE (IF ANY)	3327.85	
2.	AMOUNT OF MONEY INVESTED IN PROJECT IN APARTMENTS	0.00	
3.	AMOUNT OF MONEY INVESTED IN PROJECT IN PLOTS	3664.72	
4.	AMOUNT OF MONEY INVESTED IN PROJECT IN INFRASTRUCTURE	0.00	
5.	AMOUNT OF MONEY INVESTED IN PROJECT IN EDC/TAXES ETC.	16892.99	

Note: Project is Completed and Completion Certificate is granted on 17-11-2025.

### **Conclusion**

Based on our examination and according to the information and explanations given to us, **in our opinion:**

- The accompanying Cash Flow Statements present a **true and fair view of the sources and application of funds** of the respective projects.
- The funds received have been **appropriately utilised for the project purposes**, in all material respects.

### **Restriction on Use**

This certificate is issued **solely for submission to concerned authorities** and should not be used for any other purpose without our prior written consent.

**For HPMS & ASSOCIATES**  
**Chartered Accountants**  
**FRN - 022072N**

**CA MANMOHAN S RAWAT**  
M No. 509522  
(Partner)  
**UDIN: 26509522QEMYUN1869**

Place: Delhi  
Date: 10/04/2026