

To
M/s Vijaylaxmi Infrabuild Private Limited
Flat No. 104, 929/1
Naiwala, Faiz Road
New Delhi - 110005

Independent Practitioner's Report on Statement of money utilised

1. This report is issued on the request of the management of M/s Vijaylaxmi Infrabuild Private Limited ('the Company'), incorporated on May 30, 2013 under the Companies Act, 2013 and having its registered office at Flat No. 104, 929/1, Naiwala, Faiz Road, New Delhi - 110005.
2. The accompanying statements (**Annexure A and Annexure B**) has been prepared by the Company in connection with Real Estate Regulatory Authority ('RERA') registration of Vijaylaxmi Greens - 1 ('the Commercial Project') for the purchase and development of plots situated at Sector 29, Village Jaundi Jhajjar, Haryana, admeasuring 5 acres.

Management responsibility

1. The preparation of the accompanying statements is the responsibility of the management of the Company. This responsibility includes designing, implementing and maintaining 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.
2. The management is also responsible for ensuring that the Company complies with the requirements of RERA and applicable rules and laws.

Practitioner's responsibility

1. It is our responsibility to report on the accompanying statements based on our examination of the matters in the accompanying statements with respect to the books of account and other records of the Company.
2. We have performed the procedures in accordance with the requirements of the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India which includes verifying the balances on test check basis and on materiality. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
3. We 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.

Opinion

Based on the information, explanation and management representations provided and examination of the books of account and other relevant records, we report:

- that the accompanying statements given in **Annexure A** and **Annexure B** are in agreement with the books of account and other records produced to us for our examination;
- that the company has received INR 25.00 lakhs from allottees from April 1, 2022 to November 30, 2022;
- that the company has received INR 41.00 lakhs from other sources from April 1, 2022 to November 30, 2022;



B. B. & Associates

Chartered Accountants

- that the company has deposited INR 17.50 lakhs in the RERA account from April 1, 2022 to November 30, 2022;
- that the company has withdrawn INR 17.50 lakhs from RERA account from April 1, 2022 to November 30, 2022; and
- that the amount of INR 65.68 lakhs has been invested on the construction work of the project including purchase of material.

Restriction on use

The certificate is provided to the Company for further submission to RERA and is not to be used for any other purpose or to be distributed to any other parties without our prior consent in writing. Accordingly, we 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. We, however, have no obligation to update this certificate for events, trends or transactions relating to the Company in general and occurring subsequent to the date of this certificate.

For B.B. & Associates

Chartered Accountants

Firm Registration No: 023670N

Balwan Bansal

Partner

Membership Number: 511341



Place: New Delhi

Date: December 05, 2022

UDIN: 22511341BEVSFB8805

B. B. & Associates
Chartered Accountants

Annexure A

Sr. No.	Particulars	Information
1	Project/phase of the project	Vijaylaxmi Greens-I
2	Location	Village Jaundi, Sector-29, Jhajjar, Haryana
3	Area in acres	5.0 Acres
4	Name of licensee	Vijaylaxmi Infrabuild Private Limited
5	Name of collaborator	NA
6	Name of developer	Vijaylaxmi Infrabuild Private Limited



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Chartered Accountants

Annexure B

Particulars	Amount (in INR lakhs)
Total Amount of money received from allottees	25.00
Total Amount of money received from other sources	41.00
Money deposited in the Escrow Account (RERA account)	17.50
Money withdrawn from Escrow Account (RERA account)	17.50
Amount of funds invested on the construction work of the project including purchase of material	65.86

