

The Haryana Real Estate Regulatory Authority,
Gurugram New PWD Rest House,
Civil Lines, Gurugram, Haryana

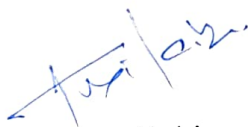
Ref: CA Certificate for Non-Default of Dues for Project Registration under Haryana Real Estate Regulatory Authority, Gurugram (Registration of Projects) Regulation, 2018.

We have verified the books of accounts and relevant records of M/s Wal Developments Private Limited bearing PAN AADCW2263P and CIN: U45309HR2022PTC102699 a Company registered under the Companies Act, 2013, having its registered office at Tower-1/C1 2701, 2702A-D, 2703-2706, M3M IFC Sector 66, Badshahpur, DLF QE, Gurgaon, Haryana - 122002, as produced before us and we hereby certify that there is no default in repayment of dues to any financial institution, banks, Government or dues to stakeholders as of date.

We hereby certify that the Company is regular in depositing with appropriate authorities undisputed dues including Provident Fund, Investor Education Protection Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, GST, Excise Duty, Custom Duty, Cess & Other Statutory dues as applicable to it as on date.

This certificate is to be read with **Annexure 1** to the certificate.

For Jain Ankit and Co
Chartered Accountants
Firm Reg No. 020485C



Ankit Jain
Managing Partner, FCA
M No. 428610
Dated: November 23, 2024
Place: Dehradun
UDIN: 24428610BKBWKU3327

Annexure-1

Notes to the CA Certificate for Non-Default of Dues for Project Registration under Haryana Real Estate Regulatory Authority, Gurugram (Registration of Projects) Regulation, 2018

Pursuant to the request received from M/s Wal Developments Private Limited (*hereinafter referred to as "the Company"*) having its registered office at Tower-1/C1 2701, 2702A-D, 2703-2706, M3M IFC Sector 66, Badshahpur, DLF QE, Gurgaon, Haryana – 122002 and pursuant to the requirements of the Haryana Real Estate Regulatory Authority, Gurugram, (Registration of Projects), Regulations, 2018, we, Jain Ankit and Co, Chartered Accountants, are required to certify that there is no subsisting default in repayment of dues to any financial institution, banks, Government or dues to stakeholders as of date.

Management's Responsibility

The preparation of the Financial Statements and maintenance of the books of account and underlying records is the responsibility of the Management of the Company 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 Financial Statements applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances. The Management is also responsible for ensuring that there is no subsisting default in repayment of dues to any financial institution, banks, Government or dues to stakeholders as of date.

Practitioner's Responsibility

Pursuant to the requirements of the Haryana Real Estate Regulatory Authority, Gurugram, (Registration of Projects), Regulations, 2018, we are required to certify that there is no subsisting default in repayment of dues to any financial institution, banks, Government or dues to stakeholders as of date.



We have examined the books of account and other relevant records and documents maintained by the Company, and the information and explanations provided to us by the Management. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India and Standards on Auditing specified under Section 143(10) of the Act which includes the concept of test check and 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.

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 Service Engagements.

Conclusion

Based on our examination above, and according to the information and explanations provided to us by the Management of the Company, we hereby certify that there is no subsisting default in repayment of dues to any financial institution, banks, Government or dues to stakeholders as of date.

Restriction on Use

This certificate has been issued at the request of the Company solely for the purpose of submission to the Haryana Real Estate Regulatory Authority, Gurugram, and should not be used by any other person or for any other purpose without our prior written consent. 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.

