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## TO WHOMSOEVER IT MAY CONCERN

We, G N G P & Associates have verified the books of Accounts and relevant records of M/s AIPL Bharat Infrastructure Private Limited, developer of Real Estate Project "Riviera @ AIPL Lake City" having CIN No. U68100HR2024PTC124408 & PAN No. ABBCA2609L and Registered Office at AIPL Business Club, 5th Floor, Golf Course Extension Road, Sector-62, Gurugram, Haryana- 122101 and we hereby certify that the information uploaded as part of REP-I, DPI is correct as per books of accounts/ balance sheet of the company and there is no default in repayment of dues to any, bank or financial institution as on date for the said project.

Further, according to the information and explanations given to me and on the basis of my examination of records of the Company, the amounts deducted / accrued in the books of account in respect of undisputed statutory dues including Goods and Services tax, Provident Fund, Employees' State Insurance, Income-tax, Cess and other material statutory dues have been regular in depositing during the year by the Company with the appropriate authorities. According to the information and explanations given to me and on the basis of my examination of records of the Company, there are no undisputed statutory dues payable in respect of Income tax, Sales tax, Service tax, Duty of Customs, Duty of Excise and Value Added Tax, as on date.

We have carried out a desktop review of the information and documents produced before us. Our work does not constitute an audit of the sectorial and financial records & statements, and accordingly, we do not express any opinion on the true and fair nature of the financial positions as indicated in the certificate

This certificate is issued on the basis of information and explanation given to us and document submitted to us and relied upon.

For G N G P & Associates Chartered Accountants

FRN - 027349C

Nikhil Garg F.C.A./Partner

M. No.-444004

UDIN: 25444004BMIUTI4052

Date: October 27,2025

Place: Noida