



# HPMS & ASSOCIATES

(CHARTERED ACCOUNTANTS)

17, DDA Shopping Complex, Mansarovar Park, Shahdara, Delhi - 110032

Mobile: 09868453107, E-mail – [ca.mohanrawat@gmail.com](mailto:ca.mohanrawat@gmail.com)

---

## INDEPENDENT PRACTITIONER'S CERTIFICATE

To,

The Board of Directors,

**M/s Greatvalue HPL Infratech Pvt. Ltd.,**

711/92, Deepali, Nehru Place,

New Delhi - 110019

### Subject Matter

We have been requested by **M/s Greatvalue HPL Infratech Pvt. Ltd.** (the "Company") to verify the information provided in the RERA registration formats (DPI, REP-I (A-H)) for their residential project "**ATS Triumph Villas**" situated at Sector 104, Gurgaon, Haryana.

### Management's Responsibility

The preparation and maintenance of the books of accounts, the filling of RERA registration forms (REP-I), and the compliance with the provisions of the Real Estate (Regulation and Development) Act, 2016, are the sole responsibilities of the Company's management. This includes:

- Ensuring that the information uploaded in REP-I is correct as per books of accounts.
- Timely repayment of dues to financial institutions, banks, government, and stakeholders.
- Regularly depositing undisputed dues to various competent authorities.

### Practitioner's Responsibility

Our responsibility is to provide reasonable assurance in the form of a certificate based on our scrutiny of the books of accounts, balance sheets, and the filled-up RERA formats (DPI, REP-I) as uploaded on the HRERA Gurugram website. We conducted our examination in accordance with the *Guidance Note on Reports or Certificates for Special Purposes* issued by the ICAI.

### Opinion/Verification

Based on our scrutiny of the books of accounts and other relevant records produced before us, we hereby certify that:

- The information uploaded as part of **REP-I** is correct and in agreement with the books of accounts and the balance sheet of the company.

- As of the date of this certificate, the Company has **not defaulted** in the repayment of dues to any financial institutions, banks, government, or stakeholders.
- The Company is **regularly depositing undisputed dues** to the various competent authorities as of the date of this certificate.

### **Restriction on Use**

This certificate is issued at the request of the Company solely for the purpose of submission to the **Haryana Real Estate Regulatory Authority (HRERA)** for the registration of the project "ATS Triumph Villas" and should not be used for any other purpose.

### **For HPMS & ASSOCIATES**

Chartered Accountants

FRN: 022072N

### **CA. MANMOHAN S RAWAT**

Partner

M No.: 509522

**UDIN: 26509522ZKYOAT2932**

**Place:** Delhi

**Date:** 27/02/2026