



HPMS & ASSOCIATES

(CHARTERED ACCOUNTANTS)

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

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INDEPENDENT PRACTITIONER'S CERTIFICATE

We have been requested by the management of the promoter of residential group housing colony, having its project situated at Sector 36A, Rohtak, Haryana, to issue Certificate in connection with submission of project-related financial information to the Haryana Real Estate Regulatory Authority (HRERA).

The certificate pertains to the development of Group Housing Colony, registered under RERA registration **HRERA-PKL-ROH-224-2021 dated 19/01/2021**, comprising land admeasuring **15281.083 Sqm** (Consisting Tower T8, T14, T16EWS (Floor 3rd to 5th), Tower T17 club, Tower T17 shopping & Primary School), developed under **License No. 65 of 2010** granted by Director, Town & Country Planning, Haryana.

Management's Responsibility

The preparation of the statement of Cash outflow as on 31st March 2026 is the responsibility of the management of the promoter. This responsibility includes:

- Maintenance of proper books of accounts and supporting records
- Ensuring accuracy, completeness and reliability of financial information
- Compliance with applicable provisions of the Real Estate (Regulation and Development) Act, 2016 and rules made thereunder

Practitioner's Responsibility

Our responsibility is to issue this certificate based on our examination of the books of accounts, bank statements and other relevant documents produced before us and the information and explanations provided by the management.

We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics and obtain reasonable assurance about whether the information is free from material misstatement.

Scope of Examination

Our examination included:

- Verification of books of accounts and supporting records
- Review of inflows and outflows during the quarter
- Verification of bank statements and reconciliation thereof
- Review of explanations and representations provided by the management

We have not performed an audit of the financial statements of the promoter and accordingly, we do not express an audit opinion thereon.

Certification / Conclusion

Based on our examination and according to the information and explanations given to us, we certify the information as below

Cash Outflow

Sr No.	Cash Outflow as on 31.03.2026	Amount (Rs Lakh)
1	Land	77.84
2	Cost of infrastructure etc.	204.01
3	Other costs including EDC, Taxes etc.	72.04
	Total	353.89

Restriction on Use

This certificate is issued solely for the purpose of submission to the Haryana Real Estate Regulatory Authority (HRERA) and should not be used for any other purpose without our prior written consent.

Disclaimer

We do not accept any responsibility for any reliance placed on this certificate by any third party other than the intended authority. Further, we have relied on the information and explanations provided by the management and have not independently verified the same beyond the scope of our engagement.

For **HPMS & ASSOCIATES**

Chartered Accountants

FRN - 022072N

CA MANMOHAN S RAWAT

M No. 509522

(Partner)

UDIN: 26509522CGWWBF4457

Place: Delhi

Date: 10/04/2026