

**HEAD OFFICE:**

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**New Delhi-110065**

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**Fax : 011-41328425**

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**BANSAL & CO. LLP**

**CHARTERED ACCOUNTANTS**

To,

Hamilton Heights Private Limited

Ashoka Enclave-II, Palla 2 Village, Sector 37, Faridabad, Haryana 121003

Sub: Independent Practitioner's Report on Receipts and Expenditure on IDW and EDW under rule 26(2) from 01.07.2022 to 31.07.2023 of HRERA of Hamilton Heights Private Limited ("the Company")

This report is issued in accordance with the terms of our engagement mail dated August 25, 2023 in context of submission to the HRERA.

1. At the request of the management of the Company, we have to provide confirmation regarding the details in Annexure (hereinafter referred as "**Statement**"),

**Management's Responsibility**

2. The preparation of the Statement 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 Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

**Practitioner's Responsibility**

3. Pursuant to the requirements, it is our responsibility to provide a reasonable assurance whether
  - i. the Receipts and Expenditure on IDW and EDW under rule 26(2) from 01.07.2022 to 31.07.2023 of HRERA of Hamilton Heights Private Limited are as per the books of accounts maintained by the Company; and
  - ii. the computation is arithmetically correct.
4. We performed procedures in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India. 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.
5. 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.

**BRANCH OFFICES**

**DELHI:** D7, Maharani Bagh, New Delhi-110065 [INDIA] Phones : 26311192, 26843211 Fax : 91-11-26843073

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**Dehradun :** 1<sup>st</sup> Floor, C-4, Rich Look, Near LIC Building, Haridwar Road, Dehradun, Uttarakhand, Ph. : 09412063494

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**Opinion**

6. Based on our examination, as above, we are of the opinion that:

- i. the Receipts and Expenditure on IDW and EDW under rule 26(2) from 01.07.2022 to 31.07.2023 of HRERA of Hamilton Heights Private Limited are as per the books of accounts maintained by the Company; and
- ii. the computation is arithmetically correct.

**Other Matters**

7. The receipts and payments include amounts recorded by Espire Infrastructure Corporation Limited. We have not audited the books of accounts of the Company.

**Restriction on Use**

8. The certificate is addressed to and provided to Hamilton Heights Private Limited solely to comply with the requirements of the HRERA and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing.

For Bansal & Co LLP

Chartered Accountants

Firm Regn. No. 001113N/N500079



Siddharth Bansal

Partner

Membership No.: 518004

UDIN.: 23518004BGVPLR6960

Place: New Delhi

Date: August 25, 2023

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Annex

**Certificate (Statement)**

From the verification of information and records provided to us, the following are the details of Receipts and Expenditure on IDW and EDW under rule 26(2) from 01.07.2022 to 31.07.2023 of HRERA are as follows:

| <b>Receipts Summary</b>      | <b>Total</b>        |
|------------------------------|---------------------|
| EDC                          | -                   |
| IDC                          | -                   |
| BSP Amount                   | 13,96,86,323        |
| Other Receipts               | -                   |
| <b>Total Receipts</b>        | <b>13,96,86,323</b> |
|                              |                     |
|                              |                     |
| <b>Expenditure Summary</b>   |                     |
| <b>IDW</b>                   |                     |
| Civil Work                   | -                   |
| Other Work                   | 8,00,84,535         |
| <b>Total Exp. Of IDW (A)</b> | <b>8,00,84,535</b>  |
|                              |                     |
| <b>EDW</b>                   |                     |
| Ext. Construction Work       | -                   |
| Road Work                    | -                   |
| Others                       | 4,43,43,102         |
| <b>Total Exp. Of EDW (B)</b> | <b>4,43,43,102</b>  |

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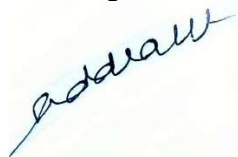
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|                                     |                     |
|-------------------------------------|---------------------|
|                                     |                     |
| <b>Other Exp.</b>                   |                     |
| Selling Exp.                        | 22,10,806           |
| Land Cost                           | -                   |
| Administrative Expenses             | 1,12,39,077         |
| Others                              | 14,51,872           |
| <b>Total Exp. Of Other Exp. (C)</b> | <b>1,49,01,755</b>  |
|                                     |                     |
| Total Payment to DGTCP              |                     |
| License Fee                         | 1,46,500            |
| <b>Total Payment to DGTCP (D)</b>   | <b>1,46,500</b>     |
|                                     |                     |
| <b>Total Expenditure</b>            | <b>13,94,75,892</b> |
| <b>(A+B+C+D)</b>                    |                     |

For Bansal &amp; Co LLP

Chartered Accountants

Firm Regn. No. 001113N/N500079




Siddharth Bansal

Partner

Membership No.: 518004

UDIN.: 23518004BGVPLR6960

Place: New Delhi

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