

FORM 5

ANNUAL REPORT ON STATEMENT OF ACCOUNTS

To,
Gokhale Housing LLP
Gokhale House, CTS No 104/15
Opposite Income Tax Office,
Pune – 411004.

SUBJECT: Report on Statement of Accounts on project fund deposit, utilization and withdrawal by Promoter **Gokhale Housing LLP** for the period from **01-04-2022** to **26-12-2022** with respect to the Project “**Anil**” [MahaRERA Regn. P52100022240].

M/s. Gokhale Housing LLP (*hereinafter referred to as ‘The Promoter’*) is engaged in the construction of the project titled Anil (*hereinafter referred to as ‘Project’*).

1. This certificate is issued in accordance with the provisions of the Real Estate (Regulation and Development) Act, 2016 along with the Maharashtra Real Estate (Regulation and Development) (Registration of Real Estate Projects, Registration of Real Estate Agents, Rates of Interest and Disclosures on Website) Rules, 2017.
2. This Report in Form 5 is issued in accordance with the Regulation 4 of Real Estate (Regulation and Development) Act, 2016 (“RERA”). The report is issued by us in the capacity of Statutory Auditors of the entity.
3. **Management’s responsibility:**
The preparation of the Statement of Accounts is the responsibility of the Management 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.
4. **Auditor’s Responsibility**
It is our responsibility to issue our report on the Statement, based on our examination of the matters in the Statement with reference to the books of account and other relevant records.
5. We have carried out the work of certification of Form 5 under Real Estate (Regulation and Development) Act, 2016 (“RERA”) in accordance with the guidance note issued by the Institute of Chartered Accountants of India on Certifications and Audit under RERA. 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.

Subject to observations and exceptions mentioned in Para 9 below, we report as follows:

6. We have obtained all necessary information and explanation from the LLP, during the course of our audit, which in our opinion are necessary for the purpose of this certificate.
7. We hereby confirm that, we have examined the prescribed registers, books and documents, and the relevant records of the Promoter for the period ended 26-12-2022 and hereby certify that:

A. Deposits:

Sr. No.	Particulars	For FY 2022-23	Total for this project till December 26, 2022
1	Total Amount Collected from allottees	1,14,33,369	5,56,85,375
2	% of Amount Deposited as per Act	70%	70%
3	Amount to be deposited as per Act (1*2)	80,03,358	3,89,79,763
4	Total Amount Deposited in Designated Bank Account	79,91,900	3,88,05,356
5	% of Amount Deposited in Designated Bank Account [(4)/(1)*100]	70%	70%
6	(Shortfall) /Excess Deposit (3-4)	(11,458)	(1,74,407)

Amount collected/deposited at Sr. No. 1 & 4, does not include pass through receipts & indirect taxes.

Yes, the required proportion of money collected from allottees of the project units, as specified in the act, is deposited in the Designated RERA Bank Account except the shortfall reported above in sr. no. 6 above.

B. Withdrawals :

Sr. No.	Particulars	For FY 2022-23	Total for this project till December 26, 2022
1	Opening Balance of Designated Bank Account	20,464	-
2	Total Deposits	79,91,900	3,88,05,356
3	Total Amount Withdrawn	79,92,387	3,87,85,378
4	Closing Balance	19,977	19,977

As specified in the Act, all the amounts withdrawn during the year from RERA Bank Account were within the withdrawal limit as certified under the relevant Form 1, Form 2 and Form 3 issued during the reporting period.

If No, please provide the below details:

Sr. No.	Date of Withdrawal	Amount of Excess Withdrawals
1		

C. Utilization

We certify that, the firm has utilized the amounts withdrawn from designated bank account towards project cost only, as specified in the act subject to comments in part D below.

Sr. No.	Date	Amount not utilized for Project cost
1	See Part D Qualifications / Observations below.	

D. Qualifications / Observations of CA

- i. For the purpose of this certification, we have relied upon the books of account and other relevant records. However, the preparation of necessary reconciliations in this matter is in progress.
- ii. In one case, it was observed that though the agreement to sale is not registered, amounts have been received from allottee. The agreement to sale was registered subsequently after the receipt of the agreement amounts. Total amounts received was Rs. 77,00,000/- against agreement value till the date of agreement with the respective allottee.

G.D. Apte & Co.
Chartered Accountants

- iii. As informed to us, the firm has consistently followed the practice of transferring the funds from designated RERA account to the concerned entity's Current account/ 30% RERA A/c and then these amounts are generally utilized for payment of Creditors, Expenses, etc.

Agreed & Accepted by:

Yours Faithfully,
For G. D. Apte & Co.
Chartered Accountants
Firm Registration No. 100515W

Vishal Gokhale

Place: Pune,
Date: September 30, 2023

Pranav R. Apte
Partner
Membership No. 132798
Place: Pune,
Date: September 30, 2023
UDIN: 23132798BGSYPD7703