



FORM-4 C C
CHARTERED ACCOUNTANT'S CERTIFICATE
[KARNATAKA REAL ESTATE REGULATORY AUTHORITY]

Date: 10/04/2023

KRERA Registration Number : PRM/KA/RERA/1251/310/PR/190531/002592
dated 31/05/2019

Project Name : ANAND ALPINE

Project Address : Sy No.4/4,4/6 & 36, of Division
Anjanapura Village, Uttarahalli Hobli,
Bangalore South Taluka,
Banaglore District – 560108

Promoter Name & Address : M/s. ANAND GROUP, No.56, Sharada Plaza,
9th Main Road, 3rd Block, Jayanagar,
Bangalore-560 011.

Subject :-Report and certification of completion with respect to K RERA registered project ANAND ALPINE developed by M/s. ANAND GROUP having RERA Registration Number PRM/KA/RERA/1251/310/PR/190531/002592.

1. This report and certificate is issued in accordance with the provisions of the Real estate (Regulation & Development) Act, 2016 read along with the Karnataka Real estate (Regulation & Development) Rules, 2017
2. I/we have obtained all necessary information and explanation from the promoter, during the course of our review, which in my/our opinion are necessary for the purpose of this review and certificate.
3. I/we hereby confirm that I/We have examined the prescribed registers, reports, books, documents, agreements and the relevant records of M/s. ANAND GROUP for the project for the period from 01/03/2019 to 10/04/2023.

4. I/we are relied on the work of external professional certificate of Engineer, Architects, Chartered Accountants, Licensed Surveyors, Structural Engineers, Valuears' etc to form the opinion and issue of this report and certificate.

5. Details of the project and observation / qualifications

Sl No	Details	Details / Observation / Qualification
1	Type and Nature of the project	Residential (apartment)
2	Number of units / Inventory as per sanctioned plan	179
3	Date of RERA Registration as per registration certificate	31.05.2019
4	End date as per RERA registration certificate	15.03.2024
	4(a) Extension End date	N/A
	4(b) Covid Extension end date	15.09.2024
5	Project Start date as per registration application	01.03.2019
6	Nature of Ownership of Land	Joint Development
7	Total Estimate cost of Construction as per registration.	48,03,08,938
8	Total Estimate land cost as per registration	12,01,43,692
9	Total Cost of the project as per registration	60,04,52,630
10	Project Designated Bank Account as per RERA registration	M/s. ANAND GROUP-ANAND ALPINE A/c No.919020054126797, IFSC: UTIB0000052, Axis Bank Ltd., Jayanagar Branch, Bangalore-560041.
11	Has the promoter deposited (Minimum) 70 % of the money realized from the allottees into the project designated bank account from time to time in accordance with Sec 4(2)(L)(D) of the Promoter.	Yes

12	Details of Application Quarterly Update as per the sec 11 (e) of the act and rules 15 (D) and submission made by the promoter	Quarter	Due Date	Actual Filing Date	Delay Yes/No	Quarterly filing of returns after receiving project modification approval dated 10.03.23
		30.06.2019	15/07/2019	28/09/2020	Yes	-
		30.09.2019	15/10/2019	29/10/2019	Yes	-
		31.12.2019	15/01/2020	25/01/2020	Yes	-
		31.03.2020	15/04/2020	06/06/2020	Yes	-
		30.06.2020	15/07/2020	04/08/2020	Yes	-
		30.09.2020	15/10/2020	12/10/2020	No	06/04/23
		31.12.2020	15/01/2021	15/01/2021	No	06/04/23
		31.03.2021	15/04/2021	12/04/2021	No	06/04/23
		30.06.2021	15/07/2021	14/07/2021	No	08/04/23
		30.09.2021	15/10/2021	13/10/2021	No	08/04/23
		31.12.2021	15/01/2022	13/01/2022	No	08/04/23
		31.03.2022	15/04/2022	13/04/2022	No	08/04/23
		30.06.2022	15/07/2022	14/07/2022	No	08/04/23
		30.09.2022	15/10/2022	13/10/2022	No	08/04/23
		31.12.2022	15/01/2023	14/01/2023	No	08/04/23
		31.03.2023	15/04/2023	08/04/2023	No	08/04/23
13	Details of Applicable Audit of Statement of Accounts and submission of accounts and report thereon as per the proviso 3 to Sec 4(2)(L)(D) of the Act	Year Ended	Due Date	Actual Filing Date	Delay Yes/No	
		31.03.2018	30.09.2018	25/09/2018	No	
		31.03.2019	30.09.2019	14/08/2019	No	
		31.03.2020	15.01.2021	13/11/2020	No	
		31.03.2021	15.02.2022	12/02/2022	No	
		31.03.2022	07.10.2022	30/09/2022	No	
		31.03.2023	30.09.2023	-	-	
14	Details of borrowings on the project – (In case of multiple borrowers, please add additional table	Details		Details [amount in Rs.]		
		Name of the Lender Unsecured loan from family members		Amount Borrowed		
		Amount Borrowed		13,77,00,000		
		Balance Amount outstanding/ payable as on date of certificate		13,77,00,000		
		Security details against the borrowings as per sanction letter /		NO		

		conditions		
		Attach the copy of the hypothecation/mortgage of the project land	NA	
		If the amount is repaid an settled. Attach copy of release/discharge letter/NOC from the Lender	Not repaid	
15	Details of encumbrance on the project land- [In case of multiple encumbrances, please add additional table]	Details of encumbrance	Details	
		Nature of pending Encumbrance on the project land	NIL encumbrance	
		Name of person having charge on property	NIL	
		Additional Details	NIL	
		Any liability due to such encumbrance - if so, amount there on	NIL	
		Attach copy of release/ discharge letter/ NOC from the interested party	NIL	
16	Summary of amount Realised, incurred In case of Ongoing Project as per Sec 4[2][L][D] of the Act	Refer Table – A Mention any observation of qualification - Nil		
17	Summary of Money Realised, incurred for the project from the inception of the Project (Pre and Post RERA period)	Refer Table – B Mention any observation of qualification – Nil		
18	Details of commission/ brokerage paid to Real Estate Agents -	Refer Table – C Mention any observation of qualification - Nil		
19	Details of pending work in the project and estimated cost to complete such pending work	Nature of pending work	Estimated cost to complete the pending work	
		NO	NO	

20	Weather all agreed services, facilities, amenities are completed including all phases in case of phase wise construction of the project in accordance with the Agreement for sale, Marketing collaterals and promises made by the promoter.	If not completed, mention the details there on	
		Facilities, Amenities as per agreement for sale and Marketing Collaterals- List	100% Completion Yes
21	Sold and Unsold units/ inventory	Refer Table – D Mention Observation or qualification - Nil	
22	Has Promoter complied with sec 14 of the Act in case of Modification of sanctioned plan	Yes	
23	Insurance on the project – has promoter obtained any insurance on the project, if so, whether it is transferred to the association	No	
24	Whether promoter enabled formation/ registered association of allottees in accordance with the local laws	No	
	Attach copy of such Insurance policy	NA	

25	Whether promoter registered the Deed of Declaration[DOD]	Yes 1. Date of Deed of Declaration: 29/04/2022 2. Date of registration of DOD: 29/04/2022 3. Registration number : BTM-1-00604-2022-23 CD No.BTMD958 4. Registering authority : Sub-registrar, Jayanagar (BTM Layout), Bangalore
26	Maintenance charges collected from the allottees, spend and balance there on	Refer Table – E NO
27	Deposits (under various heads including club house etc) collected from the allottees and transferred to association there on	Refer Table – F NO
28	Has Promoter paid any penalty/ delay filing fees to RERA Authority during the tenure of the Project	NO
29	Any other information in relation to the promoter and project which may be of importance to the Authority	NO

TABLE A-

In case of Ongoing Project –

Summary of amount Realised, incurred and in case of Ongoing Project as per U/s. 4(2)(L)(D) of the Act –

Details	Note	Amount In Rs. (100%)
Total Money Realised from the allottees since inception of the project till the date of application for registration of project (applicable in case of ongoing project)	A	NA
70% of the amount realized	$B=A*70\%$	NA
Money incurred/utilized towards for construction of the project or the land cost for the project as required U/s. 4(2)(L)(D) of the Act till the date of application for registration of project (Note: Development cost only)	C	-
Excess /(Short)	$D=B-C$	NA
Amount deposited in accordance with Rule 4(5)- (Promoter has deposited 70% of the excess money collected within 3 Months from application date is in accordance with Rule 4(5) of the K RERA Rule -		NA

If amount is not deposited within 3 months from the date of application, mention such non- compliance/quality in Bold and Italics –

TABLE B –

Summary of Money Realised, incurred for the project from the inception of the project –

Details	Note	Amount In Rs.
Total 70% of Money Realised from the allottees since inception of the project till the date of application for registration of project (applicable in case of ongoing project)	A	NIL
Total 70% Money realised from the allottees from the date of registration of the project till the date of this certificate (Excluding GST)	B	44,50,26,431
TOTAL	C=A+B	44,50,26,431
Money incurred/ utilized for construction of the project and the land cost of the project as required U/s.4(2)(L)(D) of the Act till date – a. Land Cost (GV of JD Land) b. Approval/NOC's c. On site costs d. Off Site costs including Architect, Engineer, consultants cost e. Administrative Costs f. Payment of Taxes, Cess etc to statutory authorities (other than pass through charges) g. Financial cost – interest etc h. Any other costs	D	65,53,64,044
Surplus/(Deficit)	E=C-D	- 21,03,37,613

I/We certify that the ANAND GROUP has utilized the amounts collected for ANAND ALPINE project only for that project and the withdrawal from the designated bank account(s) of the said project has been in accordance with the proportion to the percentage of completion of the project.

(if not, please specify the amount withdrawn in excess of eligible amount or any other expectations).

TABLE C-

Details of commission/ brokerage paid to Real Estate Agents –

Financial Year	Total Amount of commission/ brokerage paid to RERA Registered Agents (Amount in Rs.)	Total Amount of commission/ brokerage paid to others (Amount in Rs.)	Total (Amount in Rs.)
	A	B	C=A+B
FY 2019-20	NIL	NIL	NIL
FY 2020-21	NIL	NIL	NIL
FY 2021-22	NIL	NIL	NIL
FY 2022-23	NIL	NIL	NIL
TOTAL	NIL	NIL	NIL

Note – Above values shall match/tally with the financial statements of the project of the promoter.

TABLE D –

Sold and Unsold inventory in the project (total number of units in this table shall tally with the total number of units as per sanctioned plan)

1. Sold Inventory – As on 10/04/2023

Sl.No.	Flat No. / BHK	Carpet area (in Sq ft./Sq. mts.)	Unit Consideration as per Agreement / Letter of allotment	Received Amount	Bill Amount (Rs.)	GST Amount (Rs.)	Balance Receivable	Date of Agreement of Sale
1	212 / 3 BHK	1043.40 / 96.93	7073550	7427227	7073550	353677	0	09.08.2019
2	322 / 2 BHK	863.38 / 80.21	5485200	5759460	5485200	274260	0	28.08.2019
3	301 / 3 BHK	926.22 / 86.05	6250000	6562500	6250000	312500	0	05.09.2019
4	216 / 2 BHK	819.05 / 76.09	5189550	5449027	5189550	259477	0	05.09.2019
5	205 / 3 BHK	1043.72 / 96.96	6919325	7265291	6919325	345966	0	12.09.2019

6	101 / 3 BHK	926.11 / 86.04	5872150	6165757	5872150	293607	0	06.11.2019
7	402 / 3 BHK	1040.06 / 96.62	6157250	6465112	6157250	307862	0	14.11.2019
8	218 / 2 BHK	813.46 / 75.57	5190500	5450025	5190500	259525	0	14.11.2019
9	208 / 4 BHK	1364.69 / 126.78	9701800	10186890	9701800	485090	0	12.03.2020
10	109 / 2 BHK	851.22 / 79.08	6091342	6395909	6091342	304567	0	13.05.2020
11	317 / 2 BHK	810.01 / 75.25	5823550	6114727	5823550	291177	0	30.05.2020
12	519 / 2 BHK	810.01 / 75.25	5573550	5852227	5573550	278677	0	18.06.2020
13	807 / 4 BHK Duplex	1609.59 / 149.53	12650000	13282500	12650000	632500	0	03.08.2020
14	320 / 2 BHK	813.46 / 75.57	4476287	4700101	4476287	223814	0	17.04.2020
15	516 / 3 BHK	1043.4 / 96.93	7475000	7848750	7475000	373750	0	06.07.2020
16	518 / 2 BHK	819.05 / 76.09	5950000	6247500	5950000	297500	0	27.07.2020
17	611 / 3 BHK	1076.86 / 100.04	7743850	8131043	7743850	387193	0	15.10.2020
18	618 / 2 BHK	819.05 / 76.09	6028130	6329536	6028130	301406	0	28.10.2020
19	708 / 3 BHK	1061.37/ 98.60	8399999	8819999	8399999	420000	0	23.11.2020
20	412 / 3 BHK	1124.64/ 104.48	8505000	8930250	8505000	425250	0	18.01.2021
21	315 / 2 BHK	810.01 / 75.25	6224650	6535882	6224650	311232	0	22.01.2021
22	319 / 2 BHK	810.01 / 75.25	6195000	6504750	6195000	309750	0	29.01.2021
23	409 / 4 BHK	1364.69/ 126.78	10400425	10920446	10400425	520021	0	16.02.2021
24	422 / 2 BHK	863.38 / 80.21	4645000	4877250	4645000	232250	0	25.03.2021
25	411 / 3 BHK	1076.86/ 100.04	7867375	8260744	7867375	393369	0	03.04.2021
26	316 / 3 BHK	1043.40/ 96.93	7695000	8079750	7695000	384750	0	15.04.2021

27	310 / 3 BHK	1069.11/ 99.32	6828126	7169532	6828126	341406	0	21.06.2021
28	701 / 3 BHK	926.22/ 86.04	7401626	7771707	7401626	370081	0	01.07.2021
29	718 / 2 BHK	819.05/ 76.09	6030000	6331500	6030000	301500	0	19.08.2021
30	501 / 3 BHK	926.22 / 86.04	7328275	7694689	7328275	366414	0	11.08.2021
31	717 / 2 BHK	810.01 / 75.25	6100000	6405000	6100000	305000	0	23.09.2021
32	612 / 3 BHK	1124.64/ 104.48	8680000	9114000	8680000	434000	0	09.09.2021
33	514 / 3 BHK	1043.40/ 96.93	8080000	8484000	8080000	404000	0	16.09.2021
34	513 / 2 BHK	810.01/ 75.25	6200000	6510000	6200000	310000	0	08.09.2021
35	522 / 2 BHK	863.38 / 80.20	6400000	6720000	6400000	320000	0	28.10.2021
36	515 / 2 BHK	810.01 / 75.25	4730000	4966500	4730000	236500	0	28.10.2021
37	805 / 4 BHK Duplex	1608.62 / 149.44	13500000	14175000	13500000	675000	0	01.09.2021
38	214 / 3 BHK	1043.40 / 96.93	8330000	8746500	8330000	416500	0	7.10.2021
39	207 / 3 BHK	1042.97 / 96.89	8400000	8820000	8400000	420000	0	11.10.2021
40	520 / 2 BHK	813.46 / 75.57	6000000	6300000	6000000	300000	0	02.09.2021
41	818 / 2 BHK	819.05 / 76.09	6223350	6534518	6223350	311168	0	17.11.2021
42	510 / 3 BHK	1069.11 / 99.32	8831875	9273469	8831875	441594	0	19.11.2021
43	607 / 3 BHK	1042.97/ 96.89	8380500	8799525	8380500	419025	0	08.12.2021
44	314 / 3 BHK	1043.40/ 96.93	8098750	8503688	8098750	404938	0	23.12.2021
45	720 / 2 BHK	813.46/ 75.57	6441500	6763575	6441500	322075	0	05.01.2022
46	416 / 3 BHK	1043.40/ 96.93	8098750	8503688	8098750	404938	0	09.02.2022
47	321 / 2 BHK	851.33/ 79.09	5266250	5529563	5266250	263313	0	11.02.2022

48	713 / 2 BHK	810.01/ 75.25	6430000	6751500	6430000	321500	0	19.02.2022
49	715 / 2 BHK	810.01/ 75.25	6430000	6751500	6430000	321500	0	19.02.2022
50	716 / 3 BHK	1043.40/ 96.93	6900000	7245000	6900000	345000	0	03.03.2022
51	521 / 2 BHK	851.33/ 79.09	6000000	6300000	6000000	300000	0	03.03.2022
52	202 / 3 BHK	1040.06/ 96.62	8230000	8641500	8230000	411500	0	01.04.2022
53	517 / 2 BHK	810.01/ 75.25	6480250	6804263	6480250	324013	0	08.04.2022
54	407 / 3 BHK	1042.97/ 96.89	8179250	8588213	8179250	408963	0	11.04.2022
55	421 / 2 BHK	851.33/ 79.09	4750050	4987553	4750050	237503	0	21.04.2022
56	603 / 2 BHK	814.96/ 75.71	4400000	4620000	4400000	220000	0	26.04.2022
57	605 / 3 BHK	1043.72/ 96.96	8330000	8746500	8330000	416500	0	11.05.2022
58	414 / 3 BHK	1043.40/ 96.93	6829706	7171191	6829706	341485	0	13.05.2022
59	313 / 2 BHK	810.01/ 75.25	6530000	6856500	6530000	326500	0	20.05.2022
60	814 / 4 BHK (DUPLEX)	1606.15/ 149.21	14530000	15256500	14530000	726500	0	25.05.2022
61	809 / 4 BHK	1364.69/ 126.78	11070250	11623763	11070250	553513	0	06.06.2022
62	609 / 4 BHK	1364.69/ 126.78	10961000	11509050	10961000	548050	0	15.06.2022
63	810 / 3 BHK	1069.11/ 99.32	9430000	9901500	9430000	471500	0	20.06.2022
64	318 / 2 BHK	819.05 76.09	6563800	6891990	6563800	328190	0	23.06.2022
65	816 / 4 BHK(DUPLEX)	1606.15/ 149.21	15577500	16356375	15577500	778875	0	29.07.2022
66	614 / 3 BHK	1043.40/ 96.93	8627500	9058875	8627500	431375	0	29.07.2022
67	610 / 3 BHK	1069.11/ 99.32	9252500	9715125	9252500	462625	0	29.07.2022

68	907 / 3 BHK	1069.11/ 99.32	9200000	9660000	9200000	460000	0	17.08.2022
69	106 / 2 BHK	819.05 76.09	7022500	7373625	7022500	351125	0	12.10.2022
70	706 / 2 BHK	879.09 81.66	7127500	7483875	7127500	356375	0	18.11.2022
71	503 / 2 BHK	814.96/ 75.71	6477500	6801375	6477500	323875	0	24.11.2022
72	308 / 3 BHK	1061.37/ 98.60	9150000	9607500	9150000	457500	0	24.11.2022
73	203 / 2 BHK	814.96/ 75.71	6427500	6748875	6427500	321375	0	21.12.2022
74	304 / 2 BHK	882.21/ 81.90	6381429	6700500	6381429	319071	0	24.12.2022
75	719 / 2 BHK	810.01 / 75.25	5978571	6277500	5978571	298929	0	24.12.2022
76	508 / 3 BHK	1061.37 / 98.60	9627500	10108875	9627500	481375	0	24.12.2022
77	403 / 2 BHK	814.96 / 75.70	6694800	7029540	6694800	334740	0	26.12.2022
78	714 / 3 BHK	1043.40 / 96.93	9027500	9478875	9027500	451375	0	05.01.2023
79	820 / 2 BHK	813.46/ 75.57	6927405	7273775	6927405	346370	0	09.01.2023
80	914 / 2 BHK	810.01 / 75.25	5330000	5596500	5330000	266500	0	25.01.2023
81	504 / 2 BHK	882.21/ 81.90	5540000	5817000	5540000	277000	0	08.02.2023
82	808 / 3 BHK	1061.37 / 98.60	9023725	9474911	9023725	451186	0	10.02.2023
83	811 / 3 BHK	1076.86 / 100.04	9427500	1732304	1649813	82491	7777687	15.02.2023
84	812 / 3 BHK	1124.64 / 104.48	7327500	2569082	2446745	122337	4880755	24.02.2023
85	408 / 3 BHK	1061.37/ 98.60	9704075	10189279	9704075	485204	0	01.03.2023
86	608 / 3 BHK	1061.37/ 98.60	9477500	9951375	9477500	473875	0	01.03.2023
87	405 / 3 BHK	1043.72 / 96.96	8927500	2208875	2103690	105185	6823810	18.03.2023
	Total in Rs.		655234296	667539646	635752044	31787602	19482252	

2. Unsold Inventory Valuation – As on 10/04/2023
Ready Recknor Rate as on the date of certificate of the Residential
Apartment premised Rs.59,180/- per sq.mts.

Sr. No.	Flat No.	Carpet Area (in Sq.mts.) (A)	Unit Consideration as per Ready Reckonor Rate (ASR) (B)	Total ASR Consideration Per flat (A*B)
1	103	75.71	59180	4480628
2	104	81.95	59180	4849774
3	105	75.25	59180	4453415
4	107	75.25	59180	4453415
5	209	100.04	59180	5920533
6	210	104.48	59180	6183195
7	220	80.21	59180	4746839
8	306	81.67	59180	4833209
9	410	99.32	59180	5877940
10	418	76.09	59180	4503108
11	506	81.67	59180	4833209
12	602	96.62	59180	5718213
13	616	96.93	59180	5736552
14	620	75.57	59180	4472345
15	622	80.21	59180	4746839
16	710	99.32	59180	5877940
17	721	79.09	59180	4680582
18	722	80.21	59180	4746839
19	802	148.89	59180	8811585

20	803	75.71	59180	4480628
21	822	80.21	59180	4746839
22	901	86.05	59180	5092321
23	903	81.96	59180	4850365
24	904	81.67	59180	4833209
25	905	98.60	59180	5835346
26	913	76.09	59180	4503108
27	915	75.57	59180	4472345
28	916	79.09	59180	4680582
29	917	80.21	59180	4746839
	TOTAL	2503.68		148167739

TABLE E-

Advance Maintenance charges collected from the allottees, spent and balance there on –

S N o	Number of Allottees paid the Advance Maintenance charges	Total Advance Maintenance charges collected from the allottees In Rs.	Collect ed for the period up to	Amount spent towards Maintenance charges as on date of certificate	Transferr ed to the Associati on	Balanc e with the promot er	Remar ks
	NIL	NIL	NIL	NIL	NIL	NIL	

Note – Mention net of GST or any other taxes

Any observation/ qualification

NIL

Table F – As on 10/04/2023

Deposits (under various heads including club house, maintenance deposit /found etc) collected from the allottees and transferred to association there on

Sl No	Total Deposits collected from the allottees	Nature of Deposits/ Head	Transferred to the Association	Balance with the promoter	Remarks
	NIL	NIL	NIL	NIL	NIL

Any observation/qualification
NIL

This is to certify that the M/s. ANAND GROUP, No.56, Sharada Plaza, 9th Main Road, 3rd Block, Jayanagar, Bangalore-560 011 has completed 100% development in the real estate ANAND ALPINE as defined U/s 2(t) Real Estate (Regulation and Development) Act, 2016 and promoter has time to time complied with all applicable provisions of the Real Estate (Regulation and Development) Act, 2016 read with Karnataka Real Estate (Regulation and Development) Rules, 2017



Name of the Signatory: K. Thirumala Naidu
Full Address: # 71/1, 32nd 'C' Cross, 9th Main,
Jayanagar - 4th Block,
Bangalore - 560 011

ICAI Membership No. 207202

Contact No. 9341231158

Email : thirusassts@gmail.com

UDIN No: 23207202BGWACO4923



Place: Bangalore
Date: 10/04/2023

Note –

- 1) UDINo is mandatory
- 2) This report and certificate shall be certified by a CA holding COP
- 3) If there is no Qualification/ Observations – mention NIL
- 4) If promoter has deposited money in other than the RERA Designated bank account (refer registration details in www.rera.karnataka.gov.in) report such deviation under Qualification/Observations
- 5) Please ensure information shall match with the information provided during registration or amended subsequently.
- 6) Sold included booked apartment/plots/units.
- 7) Refer all circulars, notifications etc issued by the Authority.