

R S L & CO. (Chartered Accountants)

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Annexure F

FORM 5

(See Regulation 4)

ON THE LETTER HEAD OF CHARTERED ACCOUNTANT (WHO IS ANNUAL AUDITOR OF
THE PROMOTER'S COMPANY/FIRM)

ANNUAL REPORT OF STATEMENT OF ACCOUNTS. CHARTERED ACCOUNTANT'S CERTIFICATE

Date: 30/09/2025

To,
The **MASS REALTY**,
Panvel, Raigarh, MAHARASHTRA, 400703,

SUBJECT: Report on Statement of Accounts on project fund deposit, utilization, and withdrawal by **MASS REALTY** for the period from **01/04/2024** to **31/03/2025** with respect to MahaRERA Registration Number **P52000053186**.

1. This certificate is issued in accordance with the provisions of the Real Estate (Regulation and Development) Act, 2016 read 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. I/We have obtained all necessary information and explanations from the Promoter, during the course of our audit, which in my/our opinion are necessary for the purpose of this certificate.
3. I/We hereby confirm that I/We have examined the prescribed registers, books, and documents, and the relevant records of **MASS REALTY** for the period ended **31/03/2025** and hereby certify that:

For Mass Realty

Rishabh Lodaya

Partner

A. Deposits:

		For this Fiscal year	Total for this project till date
1.	Total amount collected from allottees	158956274.00	161957274.00
2.	% of Amount to be deposited as per act	70.00	70.00
3.	Amount to be deposited as per act (1 * 2)	111269391.80	113370091.80
4.	Total amount deposited in the Designated Bank Account	107069394.00	109170094.00
5.	% of Amount deposited in Designated Bank Account ((4)/(1)*100)	67.36	67.41
6.	Shortfall/Excess deposit (3-4)	4199997.80	4199997.80

Amount collected/deposited at Sr. No. 1 & 2 shall not include pass-through charges and indirect taxes.

Has the required proportion of money collected from allottees of the project units, as specified in the act, been deposited in the Designated RERA Bank Account? : **Yes**

B. Withdrawals:

		For this Fiscal year	Total for this project till date
1.	Opening Balance of Designated Bank Account	85700.00	0.00
2.	Total Deposits	107069394.00	109170094.00
3.	Total amount withdrawn	101265310.00	103280310.00
4.	Closing Balance	5889784.00	5889784.00

For Mass Realty

As specified in the Act, all the amounts withdrawn during the year from RERA Bank Account were

Rishabh

within the withdrawal limit as certified under the relevant Form 1, Form 2, and Form 3 issued during the reporting period? : **Yes**

C. Utilization:

We certify that **MASS REALTY** has utilized the amounts withdrawn from designated bank account towards project cost only, as specified in the act. : **No**

If No, please provide the below details:

S.No.	Date	Amount not utilized for Project Cost
1.	31/03/2025	1.00

For Mass Reality

Bishwanth
Partner

D. Any Qualifications / Observations of CA

1.	The form 5 is audited as per the details provided to us by the promoter.
2.	The RERA Collection Account received Rs. 19,12,289 from allottees during the year, which was later refunded due to cancellation of their purchase agreements; however, 70% of the amount had already been transferred to the RERA Designated Account.
3.	To the extent of 70% of the above amount, which was transferred to the RERA Designated Account, the same was subsequently refunded
4.	During the year, there was a short deposit amounting to 41,99,988/- in the RERA Designated Bank Account. This variance arose due to an incorrect deposit of 60,00,000/- made by a customer into the RERA Collection Account, which was subsequently refunded directly from the same account.
5.	We have not been provided with the list of payments utilised specifically towards Land cost and construction cost (as defined in RERA) from the Promoter. However, the overall cost incurred of the project is in excess of amount received from the allottees and therefore based on promoter's certification, the same is considered as utilised properly.

Yours faithfully,



Today

Signature of Chartered Accountant

UDIN: 25124345BMLNBQ8014

Membership Number: 124345

Name: RSL & CO

Agreed and Accepted by
For Mass Realty

Bh. Govt.

Signature of Promoter

Name: **MASS REALTY**

Date: 30/09/2025