SANDIP P VYAS & CO.

(CHARTERED ACCOUNTANTS)

Annexure F

FORM 5

(See Regulation 4)

ANNUAL REPORT ON STATEMENT OF ACCOUNTS CHARTERED ACCOUNTANT'S CERTIFICATE

Date: 30.11.2025

To,
Arihant Sapphire (Partnership Firm)
Project : Arihant Sapphire
Project Add: TPS -II , S No . 2677C/14, Plot No . 237
Near R.R School , Gandhi Nagar , Jalgaon

SUBJECT : Report on Statement of Accounts on project fund deposit. utilization and withdraw by M/s. Arihant Sapphire [The Promoter] for the period from 01.04.2023 to 31.03.2024 (ie. FY. 2023-24 with respect to MahaRERA Regn Number P49900034912

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 Agents, Rates of Interest and Disclosures on Website) Rule, 2017.

2. We have obtained all the necessary information and explanation from the Promoter, during the course of our audit, which in our opinion are necessary for the purpose of this certificate.

3. We hereby confirm that We have examined the prescribed registers, books and documents, and the relevant records of M/s. Arihant Saphhire , Jalgaon 425 001 for the period ended 31.03.2024 and hereby certify that:

A. Deposits:

	Title	For this Fiscal year (FY. 2023-24)	Total for this project till 31.03.2024
1.	Total amount collected from allottees	2,71,43,517	3,99,35,367
2.	% of amount to be deposited as per act	70%	70%
3.	Amount to be deposited as per act (1* 2)	1,90,00,462	2,79,54,757
4.	Total amount deposited in the Designated Bank Account	2,71,43,517	3,96,42,905
5.	% of Amount deposited in Designated Ban k Account [(4)/(1)* 100]	100.00	99.27
6.	Shortfall/Excess deposit (3-4) **i.e. Excess Deposits**	-81,43,055	-1,16,88,148

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

ARIHANNT SAPPHIRE Jalgaon

Has the required proportion of money collected from allotees of the project units, as specified in the act, deposited in the Designated RERA Bank Account? (Yes / No) **Yes** (See Note)
If No. Please mention the amount not deposited.

B. Withdrawals

		For this Fiscal year (FY. 2023-24)	Total for this project till 31.03.2024
1.	Opening balance of Designated Bank Account	19,93,521	19,93,521
2.	Total Deposits	2,71,43,517	3,96,42,905
3.	Total Amount withdrawn	2,90,83,338	3,96,25,756
4.	Closing Balance	53,700	53,700

As specified in the Act, All the amounts withdrawn during the year from RERA Bank Account were within the withdrawal limit as certifiecl under the relevant Form 1, Form 2 and Form 3 issued during the reporting period? (Yes / No)

Yes (See Note)

For isssuing this certificate we consider only booking amount as total deposits, actully total deposit in designated account is excess which include own fund or unsecured loan fund transfer by the promotors,

If No, Please provide the below details:-

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

C. Utilisation

We certify that, the M/s. Arihant Saphhire has utilized the amounts withdrawn from designated bank account towards project cost only as specified in the act.

If No, Please provide the below details:-

S.No.	Date	Amount not utilised for Project Cost
1.		

D. Any Qualifications/Observations of CA

1) This Certificate is based on the data and records provided by the management of the client
Further it is found that during the year promotors introduced fund for project construction through the partners capital & / unsecured loan this amount is depositedrectly in the designated accounts, such fund is utilised it for the construction and adm exps for the project only, separate account for adm exps not opened all the expensese are routed throught designated bank account only, primafacility it is noted that all the expesnes are incurred from this project is solley for the project undertaken,

Agreed and Accepted by:

R Kotecha

Signature of Promoter :
Mr. Rahul Prakash Kotecha
Authorised Partner
M/s. Arihannt Sapphire
Date: 30.11.2025

ARIHANNT SAPPHIRE Jalgaon

Yours Faithfully,

SANDIP P VYAS & CO CHARTERED ACCOUNTANT FRN NO. 136940W

CA Rahul Prakash Patil
Sandeep P Vyas and Company
Partner
M No. 166830
UDIN - 26166830AUVYUM7491

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