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: 25/09/2026

To,
The **LEGACY BUILDERS & INNOVATORS,**
Kalyan, Thane, MAHARASHTRA, 421301,

SUBJECT: Report on Statement of Accounts on project fund deposit, utilization, and withdrawal by **LEGACY BUILDERS & INNOVATORS** for the period from **01/04/2025** to **31/03/2026** with respect to MahaRERA Registration Number **P51700055630.**

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 **LEGACY BUILDERS & INNOVATORS** for the period ended **31/03/2026** and hereby certify that:

A. Deposits:

		For this Fiscal year	Total for this project till date
1.	Total amount collected from allottees	35249640.00	39358143.00
2.	% of Amount to be deposited as per act	70.00	70.00
3.	Amount to be deposited as per act (1 * 2)	24674748.00	27550700.10
4.	Total amount deposited in the Designated Bank Account	25424000.00	28311500.00
5.	% of Amount deposited in Designated Bank Account ((4)/(1)*100)	72.13	71.93
6.	Shortfall/Excess deposit (3-4)	-749252.00	-760799.90

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	288234.94	0.00
2.	Total Deposits	23137000.00	25748500.00
3.	Total amount withdrawn	20114037.00	22437302.00
4.	Closing Balance	3311198.00	3311198.00

As specified in the Act, all the amounts withdrawn during the year from RERA Bank Account were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

C. Utilization:

We certify that **LEGACY BUILDERS & INNOVATORS** has utilized the amounts withdrawn from designated bank account towards project cost only, as specified in the act. : **Yes**

D. Any Qualifications / Observations of CA

1.	Note 1- It may be noted a amount of Rs. 282000 was deposited in the designation bank account which was for stamp duty payment for registration. It was further transferred to 30% account for respective payments. Since this amount doesn't belong to the sale proceeds from customers, It is ignored for the calculations in Table A.
2.	Note 2- An amount of Rs. 301000 (430000*70%) was deposited in designated account. This amount pertains to closing balance of previous years bank account, hence it is not considered in current years calculations in Table A. This was already considered in Table A in FY 24-25
3.	Note 3 - Amount received from allottee Rs. 4132000/- on 31.03.2026 was split to 70:30 account on April 2026 (after year end), this amount is considered for calculation in Table A. The said amount is not included in the table B, as it only asks the total amount of deposit and withdrawal.
4.	Note 4 - It may be noted that FULL OC has been received on 25.05.2026 and has been updated on the RERA Portal.
5.	Note 5 - As per Form 3 dated 31.03.2026, the total eligible withdrawl is Rs. 4,41,87,742/- Whereas the total withdrawal till 31.03.2026 is Rs. 2,25,23,295/- . During the year i.e. FY 25-26, the promoter has transfer the funds from 70% for repayment of partners capital and to 30% for various payments. As informed to us the funds are repaid against the funds orginally introduced for constructions purposes. We have relied on the declaration provided by the management for the same.
6.	Reconciliation of amount deposited in RERA a/c :- Amt as per table B - 2,31,37,000 Less - Stampduty and registration charges – 2,82,000 Less - Opening Balance of 100% account trf to 70% in FY 25-26 (taken in table A in FY 24-25) – 3,01,000 Add - Closing Balance of 100% account trf to 70% in FY 26-27 (taken in table A in FY 25-26) – 28,70,000 Amount as per table A – 2,54,24,000 (Table A and Table B matches with the above reconciliation)

Yours faithfully,

Maskara And Associates KALYAN Chartered Accountants

Signature of Chartered Accountant

UDIN: 26143196JXELRB9239

Membership Number: 143196

Name: MASKARA AND ASSOCIATES

Agreed and Accepted by

LEGACY BUILDERS AND INNOVATORS

Signature of Promoter

Name: **LEGACY BUILDERS & INNOVATORS**

Date: 25/09/2026