



Merchant & Co.
Chartered Accountants

10/12, Shreeji Kunj, Joshi Lane, Ghatkopar East,
Mumbai - 400077.

Tel. No.: +91-9768355010.

Email: ushmamerchant88@gmail.com

FORM 5
ANNUAL REPORT ON STATEMENT OF ACCOUNTS

To,
Skyblu Developers,
802, Skyline Epitome,
Kiroli Road, Near Jolly Gymkhana,
Vidyavihar West, Mumbai – 400 086

Subject: Report on Statement of Accounts on project fund deposit, utilization and withdrawal by Skyblu Developers for the period from 01/04/2023 to 31/03/2024 of Project “72 Corp” (old Batra Niwas) having MahaRERA Registration Number P51800021663

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.

Management Responsibility on the Statements

2. The preparation of this Statement is the responsibility of the Management of the firm. The responsibility includes designing, implementing and maintaining 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.
3. The Management is also responsible for ensuring that the firm complies with requirements of the provisions of the Real Estate (Regulation and Development) Act, 2016.

Auditor's Responsibility

4. Pursuant to the requirements of the Real Estate (Regulation and Development) Act, 2016, it is our responsibility to obtain reasonable assurance and form an opinion as to whether the statement is in agreement with the financial statements for the year ended 31st March 2024.
5. We have conducted my examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
6. We have complied with the relevant applicable requirements of the Standard on Quality (SQC) 1, Quality control for Firms that perform audits and reviews of Historical Financial Information and other Assurance and Related Services Engagements.
7. I have obtained all necessary information and explanation from the Promoter, during the course of our audit, which in my opinion are necessary for the purpose of this certificate.



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9. This certificate is issued sole for the purpose of enabling the company to comply with the provisions of Real Estate (Regulation and Development) Act, 2016. Accordingly, we do not accept or assume any Liability or any duty of care for any other purpose or to any person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For Merchant and Co

Chartered Accountants

ICAI Firm Registration No. 145290W

USHMA
MAHENDR
A
MERCHANT

Digitally signed by USHMA MAHENDR
MAHENDR
DN: cn=USHMA MAHENDR, o=CA
INDIA, email=ushma@merchant88.com,
c=IN, serial=145290W, version=1,
uniqueid=USHMA MAHENDR
MAHENDR
Date: 2025.02.13 16:30:43 +05'30'

Ushma Merchant

Proprietor

Membership No. 142930

UDIN: 25142930BMLEKF3400

Place: Mumbai

Dated: 13th February 2025

Agreed and accepted by: Skyblu Developers



Name: Jatin Daisaria (Partner)
Date: