NAIK DANAIT & ASSOCIATES
CHARTERED ACCOUNTANTS

CA INDIA

FORM 5 [see Regulation 4]

ANNUAL REPORT ON STATEMENT OF ACCOUNTS

CHARTERED ACCOUNTANT'S CERTIFICATE

Date: 30th Sep 2025

To,

M/s Tulsiani Sumer Associates
1103/1104, Tulsiani Chambers 212,
Nariman Point
Mumbai - 400021

SUBJECT: Report on Statement of Accounts on project fund deposit, utilization and withdrawal by **TULSIANI SUMER ASSOCIATES ('the partnership firm')** for the period from **1st April 2024 to 31st March 2025** with respect to Maha RERA Regn. Number **P51800053816 for project 'Mint'**

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. We have obtained all 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 **TULSIANI SUMER ASSOCIATES** for the period ended **31/03/2025** and hereby certify that:

A) Deposits:

Sr. No.	Particulars	For this Fiscal Year	Total for this project till date
1	Total amount collected from allotees	108,27,86,001	121,10,58,230
2	% of amount to be deposited as per Act	70%	70%
3	Amount to be deposited as per Act (1*2)	75,79,50,201	84,77,40,761
4	Total amount deposited in the designated Bank Account	75,79,50,201	84,77,40,761
5	% of Amount deposited in Designated Bank Account [(4)/(1)*100]	70 %	70 %
6	Shortfall/(Excess) Deposit (3-4)	0	0

NAIK DANAIT & ASSOCIATES * FRN: 123835W * Chartered Accountants

43, 4th Floor, Savitri CHS Ltd, Plot. No.263, Malviya Road, Near Laxmiben Eye Hospital, Vile Parle (E), Mumbai-400057.
Tel.: 4979 8058 • (Direct) 4979 8060 • Email.: firmaccountant@naikdanait.com • Website: www.naikdanait.com

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, deposited in the Designated RERA Bank Account?
Ans: Yes

B) Withdrawals:

Sr. No.	Particulars	For this Fiscal Year	Total for this project till date
1	Opening Balance of Designated Bank Account	5	0
2	Total Deposits	75,79,50,201	84,77,40,761
3	Total amount withdrawn	75,79,50,206	84,77,40,761
4	Closing Balance	0	0

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?

Ans: Yes

C) Utilisation:

We certify that, **TULSIANI SUMER ASSOCIATES** -has utilized the amounts withdrawn from designated bank account towards project cost only, as specified in the act. #

Refer Observation 1

If No, please provide the below details:-

Sr. No.	Date	Amount not utilised for Project Cost
1	NA	NA

NAIK DANAIT & ASSOCIATES FRN: 123835W Chartered Accountants

D) Observations not being qualifications:

1.	Per the audited books of accounts for FY ended March 31, 2025 of M/s Tulsiani Sumer Associates, the Cost of construction for Mint project as at 31.03.2025 **is Rs 326.15 crores.** The said project is funded out of customer advances received till 31.03.2025 of **Rs 121.10 Cr** and the balance of **Rs 205.05 Cr** has been funded out of amounts borrowed by the partnership firm. Based on the audited books of accounts for FY ended March 31, 2025 of M/s Tulsiani Sumer Associates, it has been certified in **Table C** that the funds withdrawn from designated bank account have been utilized towards Mint project cost only.	

No additional Qualification/observations/

For NAIK DANAIT & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No. 123835W

NAIK DANAIT & ASSOCIATES ★ FRN: 123835W ★ Chartered Accountants

Vinita Danait
Partner
Membership No. 107505
Mumbai
UDIN: 25107505BMINXK6298

TULSIANI-SUMER ASSOCIATES
PARTNER

Agreed and Accepted by:

Signature of Promoter:

Name: Mr. Raghuvir S. Kawelkar
Date: 30-09-2025