MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

HO
602, Floor 6, Raheja Titanium
Western Express Highway, Geetanjali
Railway Colony, Ram Nagar, Goregaon (E)
Mumbai 400063, INDIA
Tel: +91 22 6974 0200

Annexure F

FORM -5

(See Regulation 4)

ANNUAL REPORT ON STATEMENT OF ACCOUNTS
CHARTERED ACCOUNTANTS CERTIFICATE

To,
Board of Directors
Pranav Constructions Limited
Unit No-1001, 10th floor,
DLH Park, Near MTNL,
S. V. Road, Goregaon (West),
Mumbai - 400104

Subject: Report on Statement of Accounts on project fund deposit, utilization and withdrawal by Pranav Constructions Limited for the period from **April 01, 2025** to **March 31, 2026** with respect to MahaRERA Registration Number **P51800053827.**

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.

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

We hereby confirm that we have examined the prescribed registers, books and documents, and the relevant records of Pranav Constructions Limited for the year ended **March 31, 2026,** and hereby certify that:

A. **Deposits:**

Serial No	Particulars	For this Fiscal Year	Total for this project till date
1.	Total amount collected from allottees	53,31,24,821	60,99,17,954
2.	% of amount to be deposited as per act	70%	70%
3.	Amount to be deposited as per act (1*2)	37,31,87,375	42,69,42,568
4.	Total amount deposited in Designated Bank account	37,31,87,375	42,69,42,568
5.	% of Amount deposited in Designated bank account [(4)/(1)*100]	70%	70%
6.	Shortfall/ Excess deposit (3-4)	0.00	0.00

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? (Yes / ~~No~~)

~~If No. Please mention the amount not deposited~~

B. Withdrawals

Serial No	Particulars	For this Fiscal Year	Total for this project till date
1.	Opening Balance of Designated Bank Account	0	0
2	Total Deposits	37,31,87,375	42,69,42,568
3.	Total amount withdrawn	37,31,87,375	42,69,42,568
4.	Closing Balance of Designated Bank Account	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? (Yes / ~~No~~)

~~If No, Please provide the below details:-~~

~~Sr No~~	~~Date of withdrawal~~	~~Amount of Excess Withdrawals~~
1		

C. Utilisation

We certify that **Pranav Constructions Limited** 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:~~

~~Sr.No~~	~~Date~~	~~Amount not utilized for Project Cost~~

D. Any ~~Qualifications~~ / Observations of CA

1.	"The Total amount collected from allottees" & "Total amount deposited in the designated bank account' at Sr.no.1 & Sr.no.4 of Table A and "Total deposits" & "Total amount withdrawn" at Sr.no.2 & Sr.no.3 of Table B excludes collection from customers deposited in the designated RERA Bank Account which was otherwise not required to be deposited, collection for pass through charges and indirect taxes and amount received from allottees whose allotment has been cancelled".
2.	For the purpose of determining Utilization as per Table C, Project cost includes inter alia, contractual advances paid to contractors/ vendors towards mobilization of resources, cost incurred on acquisition of property, plant and equipment, stamp duty & registration charges paid by the Company on sale of units and provision of cost towards purchase of floor space index(FSI)/Transferable development rights which has been identified by the management and relied upon by us. Further, we have compared the project cost incurred with seventy percent of the collections received from the customers for the project from April 01, 2025 to March 31, 2026. Where the project cost exceeds the seventy percent of the collections received from the customers for the project till March 31, 2026, it is accepted that the Company has utilized the money collected from customers only for that project.

3.	HDFC Bank Account No. 57500001402972, which was submitted to the RERA authorities at the time of initial RERA registration, has been considered as the designated RERA bank account for the project. During the year, the project maintained only this designated RERA account and no other designated bank account was operated.
4.	Amount received on the basis of allotment letters, if any from entity in which the promoters are having substantial interest or amount received prior to RERA registration from any allotees other than entity in which the promoters are having substantial interest, if any, has not been considered for the purpose of working for issuance of FORM 5.
5.	Amount received from an allotee for a project of entity (other than the project under present certification) and now allocated to unit in project under certification, if any, has not been considered for the purpose of working for issuance of FORM 5.

Agreed and Accepted by:
Signature of Authorised signatory
For Pranav Constructions Limited

PRANAV KIRAN ASHAR
Digitally signed by PRANAV KIRAN ASHAR
Date: 2026.09.30 21:10:04 +05'30'

Pranav Kiran Ashar
Managing Director
DIN: 06800729

For M S K A & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.: 105047W/W101187

NITIN SURYAMANI TIWARI
Digitally signed by NITIN SURYAMANI TIWARI
Date: 2026.09.30 21:54:50 +05'30'

Nitin Tiwari
Partner
Membership Number: 118894
UDIN: 26118894TLTNVI9389
Date: September 30,2026
Place: Mumbai

Note: To be read with our enclosed letter on statement issued by M S K A & Associates LLP (Formerly known as M S K A & Associates) of even date

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

HO
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Mumbai 400063, INDIA
Tel: +91 22 6974 0200

To,
Board of Directors
Pranav Constructions Limited
Unit No-1001, 10th floor,
DLH Park, Near MTNL,
S. V. Road, Goregaon (West),
Mumbai - 400 104

Independent Auditor's Certificate on Statement of Accounts on Project Fund deposit, utilization and withdrawal by Pranav Constructions Limited ('the Company') with respect to Maharashtra Real Estate Regulatory Authority (the 'MahaRERA') Number P51800053827.

1. This Report is issued in terms of our mandate letter dated September 20, 2026 with Pranav Constructions Limited (hereinafter the "Company").

2. We, M S K A & Associates LLP (Formerly known as M S K A & Associates), Chartered Accountants, are the statutory auditors of the Company and have been requested to examined the attached certificate on the accompanying statement of accounts on project fund deposit, utilization and withdrawal by the Company with respect to MahaRERA project Samrat CHSL vide MahaRERA Number P51800053827. ('the Statement'), as required under provisions of the Real Estate (Regulation and Development) Act, 2016 (the 'RERA') 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 (Rules) and has been initialed by us for identification purposes only.

Management's Responsibility

3. The preparation of the Statement is the responsibility of the management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This 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.

4. The Management is also responsible for ensuring that the Company complies with the requirements of RERA and its rules and provides all relevant information.

Auditor's Responsibility

5. Pursuant to the requirements of the RERA, our responsibility is to obtain reasonable assurance and verify that the particulars of the Statement are in agreement with the accounting and other relevant records of the Company.

6. Our examination did not extend to any aspects of legal or propriety nature of the subject matter stated above and other compliances thereof. Nothing contained in this report, nor anything said or done in the course of, or in connection with the services that are subject to this report, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company.

7. We have audited the financial statements for the financial year ended March 31, 2026, on which we issued an unmodified audit opinion vide our report dated July 18, 2026. Our audits of these financial statements were conducted in accordance with the Standards on Auditing, as specified under Section 143(10) of the Companies Act, 2013 and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India

("ICAI"). Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

8. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the ICAI (the "Guidance Note"). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

9. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements issued by the ICAI.

10. A reasonable assurance engagement includes performing procedures to obtain sufficient appropriate evidence on the applicable criteria, mentioned in paragraph 5 above. The procedures selected depend on the auditor's judgement, including the assessment of the risks associated with the applicable criteria. Our procedures included the following in relation to the Statement:

    a) In Table A of Form-5, on test check basis, traced the total collection received from the customers/allottees of the project for the period starting from April 01, 2025, till March 31, 2026 to the accounting and other relevant records of the Company.

    b) Verified that the total amount collected from allottees and total amount deposited in the designated bank account at Sr.no.1 & Sr.no.4 of Table A and total deposits and total amount withdrawn at Sr.no.2 & Sr.no.3 of Table B as per workings prepared by the Company excludes collection from customers deposited in the designated RERA Bank Account which was otherwise not required to be deposited, collection for pass through charges and indirect taxes and amount received from allottees whose allotment has been cancelled.

    c) Verified that the Total amount deposited in Designated Bank Account as per Table A is in agreement with Total Deposits as per Table B.

    d) Verified the arithmetic accuracy of amounts reported in Table A and Table B of Form-5.

    e) Verified that all amounts withdrawn during the year from RERA Bank Account were within the withdrawal limit as certified under Form 3 issued during the year.

    f) For the purpose of determining Utilization as per Table C, verified the actual cost incurred towards the progress of the project and compared with the seventy percent of the collections received from the customers for the project from April 01, 2025, to March 31, 2026. Where the total cost exceeds seventy percent of the collections received from the customers for the project till March 31, 2026, it is accepted that the Company has utilized the money collected from customers only for that project;

    g) For Table B, the bank balance opening as on April 01, 2025, and the closing bank balance as on March 31, 2026, has been traced with the respective bank statements.

Restriction on Use

11. The certificate is addressed to the Board of Directors of the Company solely for the purpose to enable compliance with the requirements of RERA and its rules. This Report should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this Report is shown or into whose hands it may come without our prior consent in writing.

For M S K A & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No. 105047W/W101187

NITIN SURYAMANI TIWARI

Digitally signed by NITIN SURYAMANI TIWARI
Date: 2026.09.30 21:55:17 +05'30'

Nitin Tiwari
Partner
Membership No.: 118894
UDIN: 26118894TLTNVI9389

Place: Mumbai
Date: September 30, 2026