

**Nanda Ranjan & Jena**  
Chartered Accountants  
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## PROFORMA-III

### AUDIT CERTIFICATE ON STATEMENT OF ACCOUNTS

F.Y.2023-24 (From 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024)

To  
M/S Panda Infratech Limited  
Plot No:620, Saheed Nagar  
Bhubaneswar-751007

Subject: Audit certificate on statement of accounts on project fund utilization and withdrawal by M/S Panda Infratech Limited for the period from 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024 with respect to the project JIVA R.C. No. RP/19/2023/00976

1. This certificate is issued in accordance with the provisions as contained under 3<sup>rd</sup> proviso of sub-section (2)(I)(D) of Section 4 of the Real Estate (Regulation & Development) Act,2016 read along with the Rules & Regulations made thereunder.
2. We have obtained all necessary information and explanation from M/S Panda Infratech Limited 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 Panda Infratech Limited for the year ended 31<sup>st</sup> March 2024 and hereby certify that:
  - (i) M/s Panda Infratech Limited has the project JIVA ORERA Registration No. RP/19/2023/00976 located at Alarpur, Rangabazar, Bhubaneswar based on books of accounts submitted to us.
  - (ii) Amount collected from the allottees during the financial year for this project is Rs.64,00,001 and amounts collected till date (i.e. 31<sup>st</sup> March 2024) is Rs. 64,00,001.
  - (iii) Amount Collected from own sources during Rs. 2,41,42,911
  - (iv) Amount collected from financial institutions during NIL.
  - (v) Amount withdrawn during the financial year for this project is Rs. 35,95,261 and amount withdrawn till date is Rs. 35,95,261.

We certify that M/s Panda Infratech Limited has utilized the amounts collected for the project JIVA only for that project and the withdrawal from the separate bank accounts of the said project has been in accordance with the proportion to the percentage of completion of the project.

Date: 15-04-2024  
Place: Bhubaneswar



**Nanda Ranjan & Jena**  
Chartered Accountants

FOR NANDA RANJAN & JENA  
Chartered Accountants



G.A. P.K.Nanda, (FCA, DISA)

UDIN: 24058439BKFNSD3243

Firm Registration No.:325365E