G. M. KAPADIA & CO.

(REGISTERED)

CHARTERED ACCOUNTANTS

1007, RAHEJA CHAMBERS, 213, NARIMAN POINT, MUMBAI 400 021. INDIA

PHONE : (91-22) 6611 6611 FAX : (91-22) 6611 6600

FORM 6

(See Section 4(2)(1)(D))

ANNUAL REPORT ON STATEMENT OF ACCOUNTS

CHARTERED ACCOUNTANT'S CERTIFICATE

To
The Board of Directors,
HOABL Impactum Land Private Limited
701 Unit, 7th Floor, 1 Aerocity Building,
NIBR Compound, Mohili Village,
Sakinaka, Safed Pool, Mumbai – 400072

Subject: Annual Report on Statement of Accounts on project fund deposit, utilization and withdrawal by HOABL Impactum Land Private Ltd ('Promoter' or 'Company') for the period from January 21, 2026 to March 31, 2026 with respect to Goa RERA Registration no. PRGO01262613 for the real estate project –"Astra".

---

1. This Report is issued in accordance with the provisions of the Real Estate (Regulation and Development) Act, 2016 (hereafter referred to as 'the Act') read along with the Goa Real Estate (Regulation and Development) (Registration of Real Estate Projects, Registration of Real Estate Agents, Rates of Interest and Disclosures on Website) Rules, 2017 (hereafter referred to as 'the Rules').
2. We have obtained all necessary information and explanations from the Promoter, during the course of our audit, which in our opinion are necessary for the purpose of this report.
3. We hereby confirm that we have examined the relevant registers, books and documents, and other records of the Promoter for the year ended March 31, 2026, and hereby certify that:

   i. As certified by Engineer Mr. Ashok Salvi, vide his certificate dated April 16, 2026, the Promoter has completed 0.11% of the project titled "**Astra**" bearing Goa RERA Reg. No. PRGO01262613 located at Goa. However, as represented by the Management, the same works out to 1.59% when aggregate of land cost and the construction cost is considered and divided by total estimated project cost.

   ii. Amount collected during the year/period in question for this project is Rs. 4,93,08,214.21/- and amounts collected till date is Rs. 4,93,08,214.21/-.

   iii. Amount withdrawn during the year/period in question for this project is Nil/-and amount withdrawn till date is Nil/-.

Utilisation

According to the information and explanation given to us and based on the management representation, the Promoter has utilized the amounts withdrawn from the Designated RERA Bank Account towards project cost as specified in the Act.

On the basis of Form 4 (for registration of Project and subsequent withdrawal of money) certified by a Chartered Accountant on April 23, 2026 and as stated at serial no. 6 of the said form relating to amount

G. M. KAPADIA & CO. MUMBAI Chartered Accountants

which can be withdrawn from the designated account, we certify that the withdrawal from the designated bank account of the Project has been in accordance with the proportion to the percentage of completion of the Project.

Any Disclosure / Observations of CA

This report should be read in conjunction with Notes to audited financial statements and annexure I below, Both the document forms an integral part of the report.

For G. M. Kapadia & Co.
Chartered Accountants
Firm Registration No. 104767W

G. M. KAPADIA & CO. MUMBAI Chartered Accountants

Hitesh Jain

Hitesh Jain
Partner
Membership No.- 410215
UDIN No: 26410215GIOWVG1393

Place: Mumbai
Date: 30 September 2026

Annexure I

Annual Report on Statement of Accounts on project fund deposit, utilization and withdrawal by HOABL Impactum Land Private Limited ('Promoter' or 'Company') for the period from January 21, 2026 to March 31, 2026 with respect to GoaRERA Registration no. PRGO01262613 for the real estate project "Astra"

I. This certificate is issued in accordance with the terms of our correspondence.

II. The accompanying Statement of Accounts on project fund deposit, utilization and withdrawal by the Company for the period from January 21, 2025 to March 31, 2026 with respect to GoaRERA Registration No. PRGO01262613 (Project "**Astra**") (hereinafter the "Statement or Annexure II"), which has been prepared by the Promoter - for submission to Goa Real Estate Regulatory Authority pursuant to the requirements of the provisions of the Real Estate (Regulation and Development) Act, 2016 (hereafter referred to as 'the Rules').

Management's Responsibility

III. 1. Preparation of the Statement including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of 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.

2. Complying with the Act, the Rules, the Regulations and other applicable notifications, circulars, order, etc. issued thereon from time to time by the GoaRERA.

Auditor's Responsibility

IV. Pursuant to the requirements of the Act, our responsibility is to express a reasonable assurance in respect of Project – "Astra":

a. the details of amount collected from allotees and withdrawal from Designated RERA Bank Account have been accurately extracted from the books of accounts, bank statements and other relevant records underlying the audited standalone financial statements of the Promoter as at and for the year ended March 31, 2026;

b. the amounts withdrawn during the financial year from Designated RERA Bank Account were within the withdrawal limit certified as under the relevant Form submitted by the Promoter to GoaRERA; and

V. The standalone financial statements as at and for the year ended March 31, 2026, have been audited by us. Our audit of these financial statements was conducted in accordance with the Standards of Auditing, issued by the Institute of Chartered Accountants of India, as specified under Section 143(10) of the Companies Act, 2013. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

VI. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised) 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.

VII. 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.

G. M. KAPADIA & CO. MUMBAI Chartered Accountants

VIII. The procedures performed vary in nature and timing from, and are less extent than for, a reasonable assurance and consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. We have performed the following procedures in relation to the Statement:

a. Verified the Project Name, Registration Number, and Location of the Project from Project Registration Certificate - Form C dated January 23, 2026 issued by the Goa Real Estate Regulatory Authority.

b. Traced and agreed the amount collected from allotees and withdrawal from Designated RERA Bank Account to the books of accounts and other relevant records underlying the audited standalone financial statements as at and for the year ended March 31, 2026.

c. Verified the arithmetical accuracy of the Statement.

d. Performed necessary inquiries with the Promoter's management and obtained necessary representations from the Promoter's management.

Opinion

IX. Based on our examination, information, explanations and representations received from the Promoter's management, as set out in Annexure II, and the work performed as set out in paragraph 4 above, we have issued a certificate enclosed in the attached Annexure I.

Restriction on Use

X. The Report is addressed to and provided to the Board of Directors of the Company solely in connection with the purpose mentioned in para II above and is not to be used or referred to for any other purpose or distributed to anyone other than submission to the Goa Real Estate Regulatory Authority. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing.

For G. M. Kapadia & Co.
Chartered Accountants
Firm Registration No. 104767W

G. M. KAPADIA & CO. MUMBAI Chartered Accountants

Hitesh Jain

Hitesh Jain
Partner
Membership No.- 410215
UDIN No: 26410215GIOWVG1393

Mumbai
Date: 30 September 2026

Annexure II

Annual Report on Statement of Accounts on project fund deposit, utilization and withdrawal by HOABL Impactum Land Private Limited ('Promoter' or 'Company') for the period from January 21, 2026 to March 31, 2026 with respect to GoaRERA Registration no. PRGO01262613 for the real estate project – "Astra".

i) As certified by Engineer Mr. Ashok Salvi, vide his certificate dated April 16, 2026, the Promoter has completed 0.11% of the project titled "**Astra**" bearing Goa RERA Reg. No. PRGO01262613 located at Goa.

ii) Amount collected during the year/period in question for this project is Rs. 4,93,08,214.21/- and amounts collected till date is Rs. 4,93,08,214.21/-.

iii) The Company has withdrawn during the year/period in question for this project is Nil/- and amount withdrawn till date is Nil/-.

A. **Utilisation**

The Company has utilized the amounts withdrawn from the Designated RERA Bank Account towards project cost as specified in the Act.

On the basis of Form 4 (for registration of Project and subsequent withdrawal of money) certified by a Chartered Accountant on April 23, 2026 and as stated at serial no. 6 of the said form relating to amount which can be withdrawn from the designated account, we certify that the withdrawal from the designated bank account of the Project has been in accordance with the proportion to the percentage of completion of the Project.

B. Disclosure on Compilation of Annual report on Statement of Accounts.

NA

SIGNED FOR IDENTIFICATION BY Hitesh Jain
G. M. KAPADIA & CO.
MUMBAI

For HOABL Impactum Land Private Limited

RAKESH RAMDAS GUPTA
Digitally signed by RAKESH RAMDAS GUPTA
Date: 2026.09.30 19:52:17 +05'30'

HOABL Impactum Land Private Limited

Authorised Signatory