



CA/ Statutory Auditors Certificate

Format - 2

Certificate for Proposed/ Actual Fixed Capital Investment made by the Company in the Project

Break-up of Cost of Project- Investment Details for Phase-I

M/s Creamy Foods Limited

(Rupees in crores)

Sl. No.	Particulars	Proposed Investment in the project (As per DPR)	Proposed Investment in the project (As per Bank Appraisal)	Amount invested prior to Cut-off Date (first date of investment)	If any investment made in the proposed project prior to 04.11.2022, then		If investment made in the proposed project after 04.11.2022 then indicate amount invested from Cut-off Date till the date of commencement of commercial Production (if project is being set up in phases, phase-wise investment to be indicated from Cut-off Date)
					Indicate amount invested from Cut-off Date till 04.11.2022	Indicate amount invested from 04.11.2022 till the date of commencement of commercial Production (if project is being set up in phases, phase wise investment to be indicated from 04.11.2022)	
1	2	3 (5+6+7+8+9)	4	5	6	7	8
1.	Land Cost (Actual price/ allotment price)	Phase I – 1.41 Phase II – NIL Phase III – NIL	Phase I – 1.41 Phase II – NIL Phase III – NIL	Date of first investment – 30.11.2017 Cut-off date: 04.11.2022	NIL	Phase I – NIL	NA
2.	Stamp Duty	Phase I – 0.10 Phase II – NIL Phase III – NIL	Phase I – 0.10 Phase II – NIL Phase III – NIL	Total investment made before cut-off date (04.11.2022): 37.67	NIL	Phase I – NIL	NA
3.	Registration fees	Phase I – 0.01 Phase II – NIL Phase III – NIL	Phase I – 0.01 Phase II – NIL Phase III – NIL		NIL	Phase I – NIL	NA
4.	Building Cost	Phase I – 66	Phase I – 66		NIL	Phase I – 35.47	NA

		Phase II – NIL Phase III – NIL	Phase II – NIL Phase III – NIL				
5.	Other construction cost	Phase I – NIL Phase II – NIL Phase III – NIL	Phase I – NIL Phase II – NIL Phase III – NIL		NIL	Phase I – NIL	NA
6.	Plant & Machinery	Phase I – 75.48 Phase II – 34 Phase III – 15	Phase I – 75.48 Phase II – 34 Phase III – 15		NIL	Phase I – 49.43	NA
7.	Cost of developing infrastructure facilities	Phase I – NIL Phase II – NIL Phase III – NIL	Phase I – NIL Phase II – NIL Phase III – NIL		NIL	Phase I – NIL	NA
8.	Any other cost including In- house R&D (if applicable)	Phase I – NIL Phase II – NIL Phase III – NIL	Phase I – NIL Phase II – NIL Phase III – NIL		NIL	Phase I – NIL	NA
Total (1 to 8)		192.00	192.00		NIL	84.90	NA

Note 1: Cut-off date has been considered as 4th Nov 2022 (i.e. effective date of the UP IIEPP 2022)

Note 2: Investment for phase-I has been completed on 28th Sep 2023 and commercial production for Phase-I has been commenced from 29th Sep 2023

This is to certify that the above information has been examined by us and duly certified by the authorized signatory of the statutory auditor/Chartered Accountant in support of availing sanction of incentives by M/s Creamy Foods Limited under UP IIEPP 2022 and found correct. **We hereby also certify that no investment has been made in the proposed project prior to first date of investment**

For Yogesh Singhal & Co.
(Chartered Accountants)
Firm Reg. No.: 014275C

CA Yogesh Kumar
(Proprietor)
M.No:- 088954

Date: 27/12/2024
Place: Ghaziabad
UDIN: 24088954BKAFZA1740