(Letter Head of the CA) CA certificate (With membership No. of CA) in the following format: To whomsoever it may concern

| | | To whomsoever it may concern | |
|---|-----------------------------|--|---|
| expans Rs | sion/modernization is of Re | of Gross Block of fixed assets as on previous s(RsOnly) & After expansion M/s(Name & Address). | n/modernization is/will be o |
| | | | (Rs. in lakh) |
| SI No. | Particulars of Assets | Cost of Assets before expansion (As on previous financial year) | Cost of Assets in proposed expansion |
| 1. | Land | | |
| 2. | Building | | |
| 3. | Other construction | | |
| 4. | Plant & Machinery | | |
| 5. | Infrastructure facilities | | |
| 6. | Other fixed assets | | |
| | Total of Gross Block - | | |
| It is further certified that the total increase in value of gross block in proposed expansion is/will be compared to the previous value of Gross Block. | | | |
| Place - | | | |
| Date- | | | |
| | | | Signature and Seal of C.A. |
| | | | |