

**INDEPENDENT AUDITOR'S CERTIFICATE ON COMPUTATION OF NET  
WORTH AS AT JULY 3, 2024**

**Ananda Krishnan,**  
Mangalath House,  
Ettumanoor P.O,  
Kottayam - 686631  
Kerala, India

1. This certificate is issued in accordance with the terms of request dated July 4, 2024, from Mr. Ananda Krishnan requesting us to certify the computation of Net Worth of Mr. Ananda Krishnan as at July 3, 2024.
2. The accompanying Statement of Computation of Net Worth as at July 3, 2024 contains the details as required by you in the request letter dated 04.07.2024, which we have initialed for identification purposes only.

**Management Responsibility**

3. The preparation of the computation of Net Worth is the responsibility of Mr. Ananda Krishnan, including the maintenance of relevant supporting records and documents. This responsibility also includes the design, implementation, and maintenance of internal control relevant to preparation and presentation of statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

**Auditor's Responsibility**

4. Pursuant to the requirement of the individual as stated above, it is our responsibility to provide reasonable assurance on whether the amounts in the statement of computation that form part of Net Worth computation have been accurately extracted from the copies of title deeds, bank statements etc. and the computation of Net Worth is arithmetically correct.

5. We have conducted our examination of the Statement in accordance with the Guidance Note on Reports of Certificate for Special Purposes 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.
6. 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 to the extent applicable to the assignment.

### **Other Matters**

7. The Statement of Computation of Net Worth has been attached as Annexure – I.

### **Opinion**

8. We have verified the records of Mr. Ananda Krishnan residing at, Mangalath House, Ettumanoor P.O, Kottayam, Kerala, India, PIN: 686631 and on that basis, we certify that the Net Worth is Rs. 51,10,770/- (Rupees Fifty-One Lakhs Ten Thousand Seven Hundred And Seventy Only)
9. Based on our examination, as above, we are of the opinion that the amounts that form part of Net Worth computation have been accurately extracted from the copies of title deeds and the Net Worth in the statement is mathematically accurate.

## **Restriction on Use**

10. This certificate is addressed to and provided to Mr. Ananda Krishnan solely for the purpose of applying student visa of France and should not be used for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For JVR & Associates  
Chartered Accountants  
(F.R.No.011121S)

Amal Varghese FCA  
Partner  
Membership No. 244752  
UDIN: 24244752BKDFVL5295

*Pala, 06.07.2024*

Annexure 1

**FINANCIAL POSITION OF MR. ANANDA KRISHNAN, HOLDER OF INDIAN PASSPORT NO. X7652236, HIS FATHER MR. PARAVELIYIL BHASKARAN UNNI KRISHNAN HOLDER OF PAN NO. AHFPU7004E, HIS MOTHER MRS. JYOTHI LAKSHMI HOLDER OF AADHAAR NO. 990272258001, HIS GRANDMOTHER MRS. NALINIAMMA M N HOLDER OF AADHAAR NO. 898724467646 AND HIS BROTHER MR. ASHWIN KRISHNAN AS ON 03/07/2024.**

Sl. No.	Particulars	Amount (INR)	Amount (EUR)
<i>Assets</i>			
1	Immovable Assets	52,61,400	58,395
2	Movable Assets	15,90,000	17,647
3	Cash & Cash Equivalent	3,22,370	3,578
<b>Total Assets</b>		<b>71,73,770</b>	<b>79,620</b>
<i>Liabilities</i>			
4	Education Loan	20,63,000	22,897
<b>Total Liabilities</b>		<b>20,63,000</b>	<b>22,897</b>
<b>NET ASSETS</b>		<b>51,10,770</b>	<b>56,723</b>
<b>NET ASSETS IN WORDS (INR)</b>		<b>Rupees Fifty-One Lakhs Ten Thousand Seven Hundred And Seventy Only</b>	
<b>NET ASSETS IN WORDS (EUR)</b>		<b>EUR Fifty-Six Thousand Seven Hundred And Twenty-Three Only</b>	

## 1. IMMOVABLE ASSETS

Sl. No	Name of Owner & Relation	Particulars	Amount (INR)	Amount (EUR)
1.	Naliniamma M N (Grandmother)	4.80 Ares of Land in Survey No. 64/16 at Kottayam Taluk, Ettumanoor Village, Kottayam District  <i>(Fair Value as notified by Government of Kerala)</i>	31,68,000	35,161
2.	Naliniamma M N (Grandmother)	1163 Sq. Ft. Residential Building with Door No. 322 at Kottayam Taluk, Ettumanoor Village, Kottayam District  <i>(Estimated Market Value as declared by applicant)</i>	20,93,400	23,234
<b>TOTAL</b>			<b>52,61,400</b>	<b>58,395</b>

## 2. MOVABLE ASSETS

Sl. No	Name of Owner & Relation	Particulars	Amount (INR)	Amount (EUR)
1.	Jyothi Lakshmi (Mother)	Gold weighing 200 grams as per self-declaration.  (Rate as on 03.07.2024 @ Rs. 6,700 per gram)	13,40,000	14,872
2.	Jyothi Lakshmi (Mother)	Motor Car – Hyundai Eon Magna Plus BSIV, Red Passion, Reg No. KL05AL5341, Make 2015  <i>(Estimated Market Value as Declared by Applicant)</i>	2,00,000	2,220
3.	Ashwin Krishnan (Brother)	Motor Cycle – ACTIVA 5G DX BS IV-W/O GEAR, Black,	50,000	555

		Reg No. KL-05-AT-6729, Make 2019  <i>(Estimated Market Value as Declared by Applicant)</i>		
<b>TOTAL</b>			<b>15,90,000</b>	<b>17,647</b>

### 3. CASH & CASH EQUIVALENTS

<b>Sl. No</b>	<b>Name of Owner &amp; Relation</b>	<b>Particulars</b>	<b>Amount (INR)</b>	<b>Amount (EUR)</b>
1.	Ananda Krishnan (Self)	Balance in Savings Account with Account No. 99980110512303 with Federal Bank.	3,00,191	3,332
2.	Paraveliyil Bhaskaran Unni Krishnan (Father)	Balance in Savings Account with Account No. 350901000001557 with Indian Overseas Bank.	9,179	102
3.	Jyothi Lakshmi (Mother)	Balance in Recurring Deposit with Account No. 020079613296 with Department of Posts, India.	13,000	144
<b>TOTAL</b>			<b>3,22,370</b>	<b>3,578</b>

#### 4. EDUCATION LOAN

<b>Sl. No</b>	<b>Name of Owner &amp; Relation</b>	<b>Particulars</b>	<b>Amount (INR)</b>	<b>Amount (EUR)</b>
1.	Ananda Krishnan (Self)	Education Loan Sanctioned by Bank of Baroda, Ettumanoor Branch(Account No. 49750600005787).	20,63,000	22,897
<b>TOTAL</b>			<b>20,63,000</b>	<b>22,897</b>

*Note: Exchange Rate of INR 90.10 per EUR is adopted.*