ಕರ್ನಾಟಕ ರಿಯಲ್ ಎಸ್ಟೇಟ್ ನಿಯಂತ್ರಣ ಪ್ರಾಧಿಕಾರ

ನಂ. 1/14, 2ನೇ ಮಹಡಿ, ಸಿಲ್ವರ್ ಜ್ಯೂಬಿಲಿ ಬ್ಲಾಕ್, ಯುನಿಟಿ ಬಿಲ್ಡಿಂಗ್, ಸಿ.ಎಸ್.ಐ
ಕಾಂಪೌಂಡ್, 3ನೇ ಕ್ರಾಸ್, ಮಿಷನ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು-560027

No: RERA/Accounts/CR/20/2026-27 Date: 13/11/2026

CIRCULAR

Subject : Extension of time for submission of Annual Audit Report of the financial year 2025-26 as per Section 4(2)(*l*)(D) of the RERA Act, 2016.

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Government of India has enacted the Real Estate (Regulation and Development) Act, 2016 and Government of Karnataka has notified the Karnataka Real Estate (Regulation and Development) Rules 2017. Accordingly, the Karnataka Real Estate Regulatory Authority (RERA) was established, and a web portal was created to enable the real estate Agents to register themselves online by submitting application for grant of registration, filing of quarterly updates, changes request, audited accounts report, complaints, agent registration etc.

3rd proviso of under Section 4(2)(*l*)(D) of the RERA Act 2016, mandates the promoter to get accounts audited within six months after the end of every financial year by a chartered accountant in practice and shall produce a statement of accounts duly certified and signed by chartered accountant and it shall be verified during the audit the amount collected for particular project have been utilized for the project and the withdrawal has been in compliance with the proportion to the percentage of the completion of the project.

In exercise of the power conferred under Section 25 and 37 of the Real Estate (Regulation and Development) Act, 2016 and as the Karnataka Real Estate Regulatory Authority has notified the format Form-7, Annual Audit Report, on the statement, the promoters are mandated to obtain the form-7 for the financial year 2025-26.

Further, the Form-7 shall be submitted in a separate online module. The promoter shall visit the K-RERA web portal and select Annual Audit login under Registration and submit the required information, details, documents and form- 7.

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In addition, the promoters shall submit the information of Annual Audited books of accounts (profit and loss account, Balance sheet along with schedules, cash flow statements, Income Tax Returns and Auditor report) along with form -7 for the financial year ending 31st March 2026 to be submitted on or before 21st November 2026, which is in compliance with the Real Estate (Regulation and Development) Act, 2016 and Real Estate (Regulation and Development) Rules, 2017.

It is hereby informed that failure to submit the Annual Audit Report (Form-7) for the Financial Year 2025-26 within the stipulated time may attract penalty under Section 60 of the Real Estate (Regulation and Development) Act, 2016.

In case of promoter face any problem while login etc., they can raise ticket in Helpdesk.

(Approved by Hon'ble Chairman)

13/11/26

Secretary
Karnataka Real Estate Regulatory Authority

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