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	Group	
	30-Jun-20 S\$'000	31-Dec-19 S\$'000
Current Assets		
Cash and cash equivalents	47,328	109,726
Trade and other receivables	51,608	50,465
Investment properties held for divestment	113,182	124,086
Other assets	14,663	15,967
Total Current Assets	226,781	300,244
Non-current Assets		
Investment properties	1,723,308	1,696,813
Investments in subsidiaries	-	-
Intangible assets	4,624	5,694
Plant and equipment	9,661	10,255
Derivative financial instrument, non-current	4,578	-
Total Non-current Assets	1,742,171	1,712,762
Total Assets	1,968,952	2,013,006
Current Liabilities		
Unsecured borrowings	44,000	74,815
Trade and other payables	40,729	47,547
Current tax payable	4,946	2,128
Security deposits	48,728	47,706
Derivative financial instrument, current	406	-
Other financial liabilities, current	43	43
Total Current Liabilities	138,852	172,239
Non-current Liabilities		
Unsecured borrowings	647,273	634,610
Deferred tax liabilities	10,186	11,475
Deferred income	91,360	103,910
Derivative financial instrument, non-current	8,993	13,671
Other financial liabilities, non-current	1,015	1,156
Total non-current liabilities	758,827	764,822
Total Liabilities	897,679	937,061
Net Assets	1,071,273	1,075,945
Represented by:		
Unitholders' funds	811,696	816,298
Perpetual securities	259,577	259,647
Net assets attributable to unitholders and perpetual securities holders	1,071,273	1,075,945



philletfen på tjeenerne våre og utvikle nye tjeenerlevere og måle effektiviteten av annonserivise personlig tilpassede eller generiske annonser, avhengig av innstillingene dine, på Google og på nettetFor innhold og annonser som ikke er personlig tilpasset, kan det du ser, være påvirket av blant annet innholdet du ser på, og posisjonen din (annonselevering er basert på den generelle posisjonen). If there are unsold apartments, the builder/promoter is allowed to represent those unsold apartments. 4 Inform the competent authority. To finish the formation of the association, true copies of the Deed of Declaration, by-laws and Deeds of Apartment have to be filed in the office of the competent authority – identified by the act as the registrar of cooperative societies, The KAOA rules require that true copies of all amendments to the DoD, by-laws etc. The matter is now in court where the builder now contended that the owner’s association was not qualified to fight the case since it was formed under the societies act and not the Karnataka Apartment Ownership Act (KAOA) as required. Most apartments have associations registered under the societies act. Once the apartments are sold and registered, the builder is to approach the Registrar of Cooperative Societies (identified as the competent authority by KAOA) with copies of the Registered DoD, bye-laws, Deeds of Apartment, and Form-B declarations to register the association. As stated earlier, the societies act is the wrong law for registering an association. It is a 40 year old law to which many improvements can be made. Naturally, this raises issues when securing a mortgage for an individual unit - how does a bank give mortgage for something you do not strictly own? KAOA was written with the view to make apartments heritable, transferable and mortgageable and to address aspects related to management of the property. 2 Deed of Declaration: At some point, while construction is in progress and before a final deed of apartment is executed and registered; the builder/promoter is to register a document known as Deed of Declaration under registration act 1908. Now, when individual apartment owners go to register their Deed of Apartment to complete their sale, the KAOA requires that the Deed of Apartment refers to the DoD (along with information regarding registration of the DoD, such as registration number, date, sub registrar’s office etc.) so that the ownership scheme is fully traceable and the title clear. You’re Reading a Free Preview Pages 782 to 783 are not shown in this preview. From the original bounds of their property for a commercial venture. Office bearers and duties The KAOA also has additional provisions regarding duties of office bearers, process of voting, regarding charges and encumbrances against individual apartments, and even on steps to be taken in the event of destruction of the property – say by fire or earthquake. You’re Reading a Free Preview Pages 498 to 540 are not shown in this preview. The government, as per their answers in the Karnataka information commission to an RTI request filed by a well known RTI activist C N Kumar was not even sure which department is responsible for a law such as the KOFA (and by extension, the KAOA). The bye-laws registered with the DoD become the by-laws of the association and everything is set for smooth operation. You’re Reading a Free Preview Pages 434 to 482 are not shown in this preview. You’re Reading a Free Preview Pages 197 to 204 are not shown in this preview. However, the key point is that a very logical framework already exists. The purchaser is the absolute owner with a clear title to the apartment and its proportional undivided share. You’re Reading a Free Preview Pages 624 to 631 are not shown in this preview. (Actually, Karnataka adapted Maharashtra’s laws. Along with the DoD, copies of plan approvals from local authorities and bye-laws of the association of owners is to be registered. Alternatively, the third option envisaged in KOFA is for the builder/promoter to form an association of owners under the KAOA. Subsequently, the residents discovered that the builder was carving out 20,000 sq. You’re Reading a Free Preview Pages 1189 to 1206 are not shown in this preview. Take the case of this apartment complex on Sarjapur road which is now in the midst of a legal battle with the builder. Maharashtra has been a pioneer of apartment laws in India). So that resolves the question of who pays property tax on the common areas. This process completes the formation of the association. It is to remedy this situation that the KAOA was passed. When an apartment is built and it is eventually occupied, a few questions do the rounds within the new community. Forming a company is a pretty rare approach. The KAOA says that each apartment owner is liable to pay local taxes for his or her apartment and proportional undivided share. In Karnataka, there are three types of apartment communities that can be formed. You’re Reading a Free Preview Pages 698 to 768 are not shown in this preview. The builder had the apartment association registered under the societies act. You’re Reading a Free Preview Pages 906 to 1107 are not shown in this preview. However, it turns out that the societies act is not the right law to register an apartment association. As part of this process, I did a lot of research and reading and received inputs from several people who had looked into this issue themselves. Under KOFA 1972, section 3, subsection 2(h), and KOFA Rules 1975, section 5(d) the builder/promoter is obligated to state the “precise nature of the organization to be constituted of the persons who have taken or are to take the flats or apartments”. Banks continue to give mortgages despite the fact that clear title is not passed on to the buyers due to the manner in which transactions are conducted. ft. Key features of KAOA In India, the sale and purchase of immovable property is governed by the Transfer of Property act of 1882. should also be filed in the office of the competent authority. Innhold og annonser som er personlig tilpasset, inkluderer blant annet mer relevante søk og anbefalinger, en tilpasset YouTube-startside og annonser som er skreddersydd til interessene dine.Klikk på «Tilpass» for å gjennomgå alternativer, inkludert kontroller for å avvise bruken av informasjonskapsler for personlig tilpassning og informasjon om kontroller på nettlesernivå for å avvise noen eller alle informasjonskapsler for andre bruksområder. We determined that the Karnataka Apartment Ownership Act is the correct law. 5 Declaration under Form B: A declaration by the owner(s) of each apartment under Form B is also to be executed and submitted to the competent authority The declaration under Form-B is a commitment by the owners(s) that they will comply with the KAOA, and that any person who purchases or inherits the apartment subsequently from them will also do so. All registration offices are obligated to keep a book called “Register of Declarations and Deeds of Apartments under KAOA 1972” and an index thereto 3 Deed of Apartment: Conveyance of the apartment is done by executing a Deed of Apartment Under section 12(a) of the KAOA, 1972, the Deed of Apartment is to include the book, page and date of executing the Deed of Declaration and the date and serial number of its registration. How is the clear title ensured? Really Unfortunately, the ground reality today is that very few builders do things the right way. If that does not happen, the owners get together and do something about it themselves with the help of a lawyer. Could we hope that the state will begin to ensure adherence to the law, educate its citizens as well as builders and maybe even amend these acts soon to make them modern and more functional? You’re Reading a Free Preview Pages 364 to 390 are not shown in this preview. ☺ In fact, our agreement for sale with builder and registered sale deed contained copious references to the Apartment Ownership Act. There are also special requirements on the Registrars and Sub-Registrars to maintain this information in an organised fashion. You’re Reading a Free Preview Pages 51 to 54 are not shown in this preview. For the local governments such as BBMP, there are additional hidden gems. You’re Reading a Free Preview Pages 566 to 608 are not shown in this preview. However, the registration process seemed so complex and convoluted that it seemed like a very daunting task. So the only solution is for all members to take loan from the same bank in which case the risk for the lender goes up substantially. KOFA regulates the process of promotion, construction, sale, management and transfer of the apartment. Today, if a community is lucky, the builder registers the association. Section 3 of the societies act defines the various types of societies that can be registered under the act and none of them meet the definition of an apartment association. A copy of a Deed of Apartment is to be filed within 30 days of registration. The registrars and sub-registrars continue to register any document that purports to be an apartment sale deed without paying heed to the requirements placed on them by the KAOA. Normally, a group of owners comes together to coordinate on behalf of the community. The 1882 act does not cover the concept of an apartment along with its undivided share in land and common areas. Apartment sale process including formation Step No. Document Comment 1 Agreement of Sale: Finalise an apartment purchase, pay an advance and sign an Agreement of Sale, which is to be registered under registration act of 1908. Du kan også gå til g.co/privacytools når som helst. The KAOA requires the builder/promoter/owner of the apartment to execute a document known as the Deed of Declaration. In addition to the Deed of Apartment, the purchasers also execute a Declaration known as Form-B where they agree to abide by the rules of the KAOA. That is not to say the KAOA is perfect. It will also specify the percentage undivided ownership share for each apartment. You’re Reading a Free Preview Pages 845 to 872 are not shown in this preview. You’re Reading a Free Preview Pages 1240 to 1361 are not shown in this preview. Loading... These are two options. Along with Form A, a copy of the by-laws of the association and a set of floor plans of the buildings are to be appended. You’re Reading a Free Preview Pages 32 to 47 are not shown in this preview. It turns out that if the correct process as required by the law is followed, KAOA registration will flow smoothly. The Deed of Declaration is to be provided in a format known as Form A, which is described in KAOA Rules 1974. An apartment as defined in Karnataka is a property of a residential nature where the owner owns the apartment and holds a percentage share in the land and common areas and amenities. The Deed of Declaration (DoD) is a document that describes the property, i.e., the building, all of its apartments, the common facilities such as lifts, generators, fire fighting equipment, pool, gym etc., along with the ownership scheme giving the percentage share of each apartment. You’re Reading a Free Preview Pages 683 to 689 are not shown in this preview. A promoter can float a company or cooperative society under KOFA. We spent years on this problem. You’re Reading a Free Preview Pages 244 to 342 are not shown in this preview. What I learnt surprised and shocked me and those are briefly summarised in the rest of this article. There are always common issues to be coordinated with the builder regarding teething troubles, maintenance, handover and several such issues. You’re Reading a Free Preview Pages 1141 to 1155 are not shown in this preview. It has to be certified by an architect that the plans are accurate as per what is approved by the local body and what has been built. Please note that the word tenant in this context has a more expansive legal meaning as compared to regular usage. You’re Reading a Free Preview Pages 668 to 674 are not shown in this preview. The member has all rights to occupy his or her flat, but does not own an undivided share as is commonly understood since all common property is vested with the society. In a cooperative society setup, the building, common area and land is vested with the cooperative society and the allottees of the flat are deemed as “tenants”. There are two laws that govern this process in Karnataka. Can buyers get together and force the builders to do things in the right way? Innhold og annonser som er personlig tilpasset, kan også være basert på disse tingene samt aktiviteten din, for eksempel Google-søk og videoer du ser på YouTube. Among the various challenges we faced, one of the toughest questions to answer was on registering the owner’s association.

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