TO

The Hon'ble Inquiry Commissioner,

Real Estate Regulatory Authority (RERA), Bihar

SUBJECT: Chartered Accountant's Certificate Regarding Source of Funds Utilized for the Project "NAVEEN CHANDRA COMPLEX, NASARIGANJ, PATNA" **Reference: Proceedings under RERA/SM/690/2025.**

1. Introduction and Scope

We have been appointed by M/s **KHYATI INFRASTRUCTURE PRIVATE LIMITED** CIN : U51503BR2008PTC013874 having its registered office **at HOUSE NO -120, PRAKASH BHAWAN NORTH ANANDPURI, WEST BORING CANAL ROAD, PATNA, Bihar, India, 800001** (hereinafter referred to as "the Company") to issue this Certificate with respect to the source of funds utilized for the construction of the real estate project **"NAVEEN CHANDRA COMPLEX"** .

This certificate is prepared in compliance with the requirement arising out of the proceedings of the Hon'ble RERA, Bihar, under the aforementioned reference number, specifically addressing the source of project financing up to the **Period ending 12th of Feb, 2026**.

2. Documents Examined

We have examined the Bank Statements of all relevant Bank accounts maintained by **Directors and his sister concern** .

3. Certification and Opinion

Based on our examination of the aforementioned records and explanations provided by the management, we hereby certify the following in relation to the construction expenses incurred on the project **"NAVEEN CHANDRA COMPLEX, NASARIGANJ, PATNA"** up to the date **12th of Feb, 2026**:

A. Verification of Source of Funds

S. No.	Source of Funds	Amount Utilized for Project Construction (₹)	Percentage of Total Utilization (%)
1	Company's Own Resources (Capital, Reserves & Surplus)	Nil	Nil
2	Funds Borrowed from Owners/Directors/ Promoters/ Sister concern	3,59,76,155.00	Nil

SHUBHAM SHIVAM & CO. PATNA CHARTERED ACCOUNTANTS

3	Funds Borrowed from Scheduled Banks/Financial Institutions	Nil	Nil
4	Funds Received from Sale of Units of the Project (Advances/Bookings/Sales)	Nil	Nil
TOTAL Total Funds Utilized for Construction		**3,59,76,155.00**	**Nil**

B. Specific Confirmation

We further confirm the following specific matters as required:

1. **Regarding Funds from Sale of Units:** We certify that, as per the books of accounts examined, the amount of funds utilized for the construction of the project **"NAVEEN CHANDRA COMPLEX, NASARIGANJ, PATNA"** that originated from the sale of any unit of the said project (i.e., advances/bookings from homebuyers) or borrowed from own resources of the company or loans from the bank/owners stands at **₹ Nil (Rs, Zero)** Only. and **NO** funds from the sale of any unit of the project have been utilized.
2. **Regarding External Deposits/Advances for Construction:** We certify that, based on the records examined, the Company M/s **KHYATI INFRASTRUCTURE PRIVATE LIMITED** has **[Select one: NOT received** any money, either by way of deposit or otherwise, from any individual/company / institution specifically for the construction of the project, other than the amounts reported above under Sources of Funds (S. No. 1 to 4).

4. Limitation

This Certificate is issued solely based on the information, documents, and explanations provided by the Management of M/s **KHYATI INFRASTRUCTURE PRIVATE LIMITED**. We have relied on the completeness and accuracy of the same. Our responsibility is to issue this Certificate based on the documents produced before us and does not extend to independent title verification or physical verification of construction.

Yours Faithfully
For, **SHUBHAM SHIVAM & CO**

CHARTERED ACCOUNTANT

FRN - 034237C

Shivam

SHIVAM KUMAR

SHUBHAM SHIVAM & CO. * PATNA * CHARTERED ACCOUNTANTS

(Partner)
M.N-471308
UDIN - **26471308WVTDTN3306**

Place-PATNA
Date-12th Day of Feb, 2026