



A K Salampuria & Associates

Chartered Accountants

FORM-3 (UT)

CHARTERED ACCOUNTANT CERTIFICATE

(FOR REGISTRATION OF A PROJECT AND SUBSEQUENT WITHDRAWAL OF MONEY)

Cost of Real Estate Project Bihar : 3,27,00,000/-

BIHAR RERA Registration Number : BRERAP54235-1/17/R-1304/2022

Sr.No	Particulars	Amount in Rs.	
		Estimated	Incurred
1	i) Land Cost :		
	a) Acquisition Cost of Land or Development Rights, lease Premium, lease rent, interest cost incurred or payable on Land Cost and legal cost	8,40,000/-	
	b) Amount of Premium payable to obtain development rights, FSI, additional FSI, fungible area, and any other incentive under DCR from Local Authority or UT Administration or any Statutory Authority	5,88,370/-	
	c) Acquisition cost of TDR (if any)		
	d) Amounts payable to State Government or competent authority or any other statutory authority of the State or Central Government, towards stamp duty, transfer charges, registration fees etc; and	4,38,706/-	
	e) Land Premium payable as per annual statement of rates (ASR) for redevelopment of land owned by public authorities.		
	f) Under Rehabilitation scheme: (i) Estimated construction cost of rehab building including site development and infrastructure for the same as certified by Engineer (ii) Actual Cost of construction of rehab building incurred as per the books of accounts as verified by the CA Note : (for total cost of construction incurred, Minimum of (i) or (ii) is to be considered)		



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		(iii) Cost towards clearance of land of all or any encumbrances including cost of removal of legal/illegal occupants, cost for providing temporary transit accommodation or rent in lieu of Transit Accommodation, overhead cost,	
		(iv) Cost of ASR linked premium, fees, charges and security deposits or maintenance deposit, or any amount whatsoever payable to any authorities towards and in project of rehabilitation.	
		Sub-Total of LAND COST	18,67,076/-
	ii)	Development cost/ Cost of Construction :	
	a.	(i) Estimated Cost of Construction as certified by Engineer	3,00,00,000/-
		(ii) Actual Cost of construction incurred as per the books of accounts as verified by the CA.	1,88,05,963/-
		Note : (for adding to total cost of construction incurred, Minimum of (i) or (ii) is to be considered)	
		(iii) On-site expenditure for development of entire project excluding cost of construction as per (i) or (ii) above, i.e. salaries, consultants fees, site overheads, development works, cost of services (including water, electricity, sewerage, drainage, layout roads etc.), cost of machineries and equipment including its hire and maintenance costs, consumables etc.	19,28,953/-
		All costs directly incurred to complete the construction of the entire phase of the project registered.	
	b.	Payment of Taxes, cess, fees, charges, premiums, interest etc to any statutory Authority.	
	c.	Principal sum and Interest payable to financial institutions, scheduled banks, non-banking financial institution (NBFC) or money lenders on construction funding or money borrowed for construction	



		Sub-Total of Development Cost	2,07,34,916/-
2.	Total Estimated Cost of the Real Estate Project [1(i) + 1(ii)] of Estimated Column		3,27,00,000/-
3.	Total Cost Incurred of the Real Estate Project [1(i) + 1(ii)] of Incurred Column		2,26,01,992/-
4.	% completion of construction work (As per Architect's Certificate)		82%
5.	Proportion of the Cost incurred on Land Cost and Construction Cost to the Total Estimated Cost. (3/2 %)		69.11%
6.	Amount Which can be withdrawn from the Designated Account Total Estimated Cost * Proportion of cost incurred (Sr. number 2 * Sr. number 5)		2,26,01,992/-
7.	Less: Amount withdrawn till date of this certificate as per the books of accounts and Bank Statement.		1,36,76,441/-
8.	Net Amount which can be withdrawn from the Designated Bank Account under this certificate.		89,25,551/-

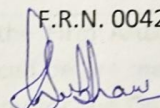
This certificate is being issued for Bihar RERA compliance for the Firm **AADHVIK DEVELOPERS** and is based on the records and documents produced before me and explanations provided to me by the management of the Company for the Quarter ending 31.03.2026.

Yours Faithfully,

A K SALAMPURIA & ASSOCIATES

Chartered Accountant

F.R.N. 004285C



CA Shubham Khandeliah

Partner

M. No. 453596

UDIN : 26453596QQGHYP8750

Date : 04.05.2026

Place : Patna



(ADDITIONAL INFORMATION FOR ONGOING PROJECTS)

Sr. No.	Particulars	Amount (₹) Estimate Incurred
1.	Estimate Balance Cost to complete the real estate project. (Difference of Total Estimated Project cost less Cost Incurred) (Calculated as per Form IV)	1,00,98,008/-
2.	Balance Amount of Receivables from Sold Apartments. (As per Annexure A to this certificate. As certified by Chartered Accountant as verified from the records and Books of Accounts)	20,91,685/-
3.	(i) Balance unsold Area (to be certified by management and to be verified by CA from the records and Book of Accounts.) (ii) Estimated Amount of Sales Proceeds in respect of unsold apartments (Calculated as per ASR multiplied to unsold area as on the date of certificate, to be calculated and certified by CA) as per annexure A to this Certificate.	8255 Sqft Area (767.19 sqmt * 35000) 2,68,51,650/-
4.	Estimated receivables of ongoing projects. Sum of 2+3(ii)	2,89,43,335/-
5.	Amount to deposited in Designated Account – 70% or 100% If 4 is greater than 1, then 70% of the balance receivables of ongoing projects will be deposited in designated Account If 4 is lesser than 1, then 100% of the balance receivable of ongoing project will be deposited in designated Account.	2,02,60,334/-

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Date: 04.05.2026
Place : Patna

Yours Faithfully,
A K SALAMPURIA & ASSOCIATES

Chartered Accountant

F.R.N. 004285C

CA Shubham Khandelia

Partner

M. No. 453596

UDIN: 26453596QQGHYP8750



Annexure A
Statement for calculation of Receivables from Sales of the Ongoing Real Estate Project
Sold Inventory

Sr. No.	Flat No.	Carpet Area (in Sq mts.)	Unit Consideration as per Agreement / Letter of Allotment	Received Amount	Balance Receivable
(1)	(2)	(3)	(4)	(5)	(6)
1.	105	83.17	37,37,500/-	37,37,500/-	NIL
2.	204	88.01	58,62,500/-	58,62,500/-	NIL
3.	302	72.86	35,00,000/-	35,00,000/-	NIL
4.	305	83.17	44,85,000/-	41,43,810/-	3,41,190/-
5.	203	35.03	18,00,000/-	49,505/-	17,50,495/-

(Unsold Inventory Valuation)
 Ready Reckoner Rate as on the Date of Certificate
 Of Residential/Commercial Premises Rs.35000/- per Sq. mts.

Sr.No	Flat No.	Carpet Area (in Sq. Mts)	Unit Consideration as per Read Reckoner
(1)	(2)	(3)	(4)
1.	G-2	61.52	21,53,200/-
2.	106	61.15	21,40,250/-
3.	107	83.17	29,10,950/-
4.	201	88.01	30,80,350/-
5.	202	72.86	25,50,100/-
6.	304	88.01	30,80,350/-

