V Maskara & Associates
Chartered Accountants

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Form No.3
[Regulation 3]
CHARTERED ACCOUNTANTS CERTIFICATE
Cost of Real Estate Project RERA Registration Number BRERAP12787-003/77/R-1708/2024
Project-Laacasa Petals of Laacasa Developers Pvt Ltd
for the quarter ended on 30th September, 2026

Sr. No	Particulars		Amount (in Rs.)	
			Estimated (Column - A)	Incurred & Paid (Column - B)
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	1,50,00,000	60,00,000
	b	Amount of Premium payable to obtain development rights, FSI, additional FSI, fungible area and any other incentive under DCR from Local Authority or State Government or any Statutory Authority		
	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.		
	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 **(in Column-A)**		
	(ii)	Actual Cost of construction of rehab building incurred as per the books of accounts as verified by the CA **(in Column-B)** **Note: (for total cost of construction incurred, Minimum of (i) or (ii) is to be considered)**		
	(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	**1,50,00,000**	**60,00,000**
	ii	**Development Cost/Cost of Construction:**		
	a (i)	Estimated Cost of Construction as certified by Engineer	5,50,00,000	3,73,91,551
	a (ii)	Actual Cost of Construction incurred as per the books of accounts as verified by the CA **(Column - B)** **Note: (for adding to total cost of construction incurred, Minimum of (i) or (ii) is to be considered)**		2,53,64,460
	a (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. All costs directly incurred to complete the construction of the entire phase of the project registered.		1,44,56,695
	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	**5,50,00,000**	**3,98,21,155**

V. Maskara & Associates * Chartered Accountants

2		Total Estimated Cost of the Real Estate Project (1 (i) + 1 (ii) of Estimated Column -A	7,00,00,000
3		Total Cost Incurred and Paid of the Real Estate Project (1 (i) + 1 (ii) of Incurred Column - B	4,58,21,155
4		Percentage of completion of Construction Work (as per Project Architect's Certificate on completion of project)	70.00%
5		Proportion of the Cost incurred on Land Cost and Construction Cost to the Total Estimated Cost.(3/2%)	65.46%
6		Amount which can be withdrawn from the Designated Account **Total Estimated Cost *Proportion of cost incurred and paid (Sr. number 2 *Sr. number 5)**	4,58,21,155
7	Less:	Amount withdrawn till date of this certificate as per the Books of Accounts and Bank Statement	2,68,21,738
8		Net Amount which can be withdrawn from the Designated Bank Account under this certificate.	1,89,99,417

This certificate is being issued to Laacasa Developers Private Limited (Promoter's Name : Mr Sudip Kumar) for RERA compliance and is based on the records and documents produced before me and explanations provided to me by the management of the Company.

For, V. Maskara & Associates
Chartered Accountants
FRN - 014297C

V. Maskara & Associates * PATNA * Chartered Accountants

(Dev Kumar)
M.No. 458832
Partner
Patna, 15th October, 2026
UDIN : 26458832GXNBTR4297

(ADDITIONAL INFORMATION FOR ONGOING PROJECTS)

1		Estimated Balance Cost to Complete the Real Estate Project (Difference of Total Estimated Project cost less Cost incurred)	2,41,78,845
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)	1,08,75,620
3	(i)	Balance Unsold area to be certified by Management and to be verified by CA from the records and books of accounts)	Carpet area in SFT 5,271
	(ii)	Estimated amount of sales proceeds in respect of unsold apartments **(Calculated as per ASR mulitplied to unsold area as on dated of certificate to be calculated and certified by CA)** as per Annexure-A to this certificate.	5,01,62,295
4		Estimated receivables of ongoing project. Sum of 2 + 3 (ii)	6,10,37,915
5		Amount to be deposited in Designated Account – 70% or 100%, If 4 is greater than 1, then 70% of the balance receivables of Ongoing project will be deposited in designated Account. If 4 is lesser than I, then 100% of the balance receivables of Ongoing project will be deposited in designated Account.	4,27,26,541

V. Maskara & Associates * PATNA * Chartered Accountants

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For, V. Maskara & Associates
Chartered Accountants
FRN - 014297C

Dev Kumar

(Dev Kumar)
M.No. 458832
Partner
Patna, 15th October, 2026
UDIN : 26458832GXNBTR4297

Annexure - A

Statement for calculation of Receivables from the Sales of the Ongoing Real Estate Project

Sold Inventory

(Amount in Rs.)

Sr. No	Flat No	Carpet Area (in Sq. ft.)	Unit Consideration as per Agreement/Letter of Allotment	Received Amount	Balance Receivable
1	Laacasa Petals	3,371	5,11,13,500	4,02,37,880	1,08,75,620
Total		**3,371**	**5,11,13,500**	**4,02,37,880**	**1,08,75,620**

(Unsold Inventory Valuation)

Ready Reckoner Rate as on date of certificate

of the Residential/commercial premises Rs per sm. (See note below)

(Amount in Rs.)

Sr. No	Flat/Bunglow/Office No	Carpet Area (in Sq. ft.)	Unit Consideration as per Agreement/Letter of Allotment
1	Laacasa Petals	5,271	5,01,62,295
Total		**5,271**	**5,01,62,295**

Note Rate of unsold inventory per sft

2nd Floor	10500
4th Floor	9000