R K B Y & CO
Chartered Accountants

CA INDIA

LG 11 Ground Floor, Adison Arcad
Frazer Road, Patna-800001 (Bihar)
: 9810857805, 7277602775
Carajeev@rediffmail.com

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

Cost of Real Estate Project State RERA Registration Number BRERAP00143-004/87/R-1609/2023

Project Name: ABHINAV ENCLAVE

Sr. No.		Particulars	Amount (in Rs.) Estimated Column - A	Amount (in Rs.) 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		
	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	Amount 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 rats (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		

Branch Office :

1. Prem Sandesh Bhawan, Gali No-2, Line Par, Mirazapur Nawadah, Bihar 805110
   Mob.: 9300448164, Email : ravindra.rkyadav@gmail.com
2. House No- D1, Friends Complex, Rahamat Colony, Doranda, Ranchi, Jharkhand 834002
   Mob.: 9065348392, Email : cafaisalkhan@gmail.com

	(iii)	Cost towards clearance of land of all or any encumbrance including cost of removal of legal/illegal occupants, cost for providing temporary transit accommodation of 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		
	ii	Development Cost/Cost of Construction:		
	a (i)	Estimated Cost of Construction as certified by Engineer (Column – A)		
	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)		
	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, 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.		
	b	Payment of Taxes, cess, fees, charges, premiums, interest etc. to any Statutory Authority.		
	c	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		Total Estimated Cost of the Real Estate Project (1 (i) + (ii) of Estimated) Column – A		
3		Total Cost Incurred and Paid of the Real Estate Project (1 (i) + (ii) of Incurred) Column - B		

4		Percentage of completion of Construction Work (as per Project Architect's Certificate on completion of project)		
5		Proportion of the Cost incurred on Land Cost and Construction Cost to the Total Estimated Cost. (3/2)		
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)		
7	Less:	Amount withdrawn till date of this certificate as per the Books of Accounts and Bank Statement		
8		Net amount which can be withdrawn from the Designated Bank Account under this certificate.		

This certificate is being issued for RERA compliance for the Company Abhinav Awas Pvt. Ltd. for ABHINAV ENCLAVE and is based on the records and documents produced before me and explanations provided to me by the management of the Company.

Yours Faithfully,

For R K B Y & Co.
Chartered Accountants

(RAJEEV KUMAR BHARATI)
Partner
Membership No. 518038
UDIN: 26518038WMFRPO2644

Patna
Dated:-13.10.2026

(ADDITIONAL INFORMATION FOR ONGOING PROJECTS)

Sr.No.		Particulars	
1		Estimated Balance Cost to Complete the Real Estate Project (Difference of Total Estimated Project cost less Cost incurred	2,77,70,374.00
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)	2,26,08,500.00
3	(i)	Balance Unsold area to be certified by Management and to be verified by CA from the records and books of accounts	1,56,57,600.00
	(ii)	Estimated amount of sales proceeds in respect of unsold apartments as per Annexure-A to this certificate.	1,56,57,600.00
4		Estimated receivables of ongoing project. Sum of 2 + 3 (ii)	3,82,66,100.00
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 1, then 100% of the balance receivables of Ongoing project will be deposited in designated Account.	100%

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Yours Faithfully,

Patna
Dated:-13.10.2026

For R K B Y & Co.
Chartered Accountants

(RAJEEV KUMAR BHARATI)
Partner
Membership No. 518038
UDIN: 26518038WMFRPO2644

(Unsold Inventory Valuation)

Of the Residential/commercial premises Rs. 2,800/- per sqft.* (Super Build-up)

(Amount in Rs.)

Sr. No.	Flat/Shop No.	Carpet Area (in Sq. Ft.)	Super Build-up Area (in Sq. Ft.)	Unit Consideration as per* Minimum Circle Value
1				0
2				0
3				0
4				0
5	106	868	1336	3,740,800
6				0
7	401	990	1602	4,485,600
8	405	663	1048	2,934,400
9				0
10	407	990	1606	4,496,800
				0
				0
Total		3,511		15,657,600

*** As per minimum circle value**

2800

H.O. * R K B V & CO. * PATNA FRN-022624C CHARTERED ACCOUNTANTS

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 Amount
1	101	990	4,500,000	500,000	4,000,000
2	102	875	4,500,000	2,450,000	2,050,000
3	103	753	4,000,000	2,011,000	1,989,000
4	104	670	2,913,750	1,000,000	1,913,750
5	105	663	2,913,750	1,000,000	1,913,750
6	402	875	6,194,000	4,751,000	1,443,000
7	403	753	5,500,000	4,201,000	1,299,000
8	404	670	4,400,000	3,700,000	700,000
9	406	868	4,000,000	500,000	3,500,000
10	107	990	4,300,000	500,000	3,800,000
					0
Total		8107	43,221,500	20,613,000	22,608,500

PATNA FRN 012629C CHARTERED ACCOUNTANTS