



# KIRAN AGARWAL

CHARTERED ACCOUNTANTS

## CHARTERED ACCOUNTANT'S CERTIFICATE

RERA Registration No.: BRERAP05738-2/1166/R-974/2020

**Subject:** Certificate of amount incurred on **VAISHNAVI ENCLAVE** project situated on Plot bearing Khesra No / Survey no. / Plot no 91(P), Khata No. 57, Thana No. 17, Mauza-Rustampur Shahpur@skiandarpur, Sub division/District Danapur, District Patna- 801503 being developed by **M/s Maitreyee Mahanirman LLP.**

**Cost of land & on site construction of Real Estate Project Date-30-06-2026(All figures in Rs Lakh)**

| S. No. | Particulars                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Estimated           | Incurred            |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| 1      | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 3                   | 4                   |
| 1(i)   | <b>Land Cost</b><br>(a) Acquisition cost of land or development rights, lease premium, lease rent, interest cost incurred or payable on legal costs or land cost;<br>(b) Amount of premium payable to obtain development rights, FAR, additional FAR, fungible area and any other incentive under DCR from Local Authority or State Government or any Statutory Authority;<br>(c) Acquisition cost of TDR (Transfer of Development Rights), if any;<br>(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;<br>(e) Land premium payable as per annual statement of rates (ASR) for development of land owned by public authorities.<br>(f) Under REHABILITATION SCHEME:<br>(i) Estimated construction cost of Rehab building including site development and infrastructure for the same as certified by engineer (in column 3)<br>(ii) Actual cost of construction of rehab building incurred as per the books of accounts as verified by CA (in column 4)<br><b>Note:</b> (For total cost of construction incurred, minimum of (i) or (ii) is to be considered)<br>(iii) Cost towards clearance of land for all or any encumbrance incl. cost of removal of legal/illegal occupants, cost for providing temporary transit accommodation or rent in lieu of transit accommodation, overhead costs.<br>(iv) Cost of ASR linked premium, fees, charges and security deposits or maintenance deposits or any amount whatsoever payable to any authority. | 66,27,000.00        | 46,48,078.00        |
|        | <b>SUB TOTAL LAND COST</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>66,27,000.00</b> | <b>46,48,078.00</b> |



OM KUNJ, LANGER TOLI GALI, NEAR SHARMA & SHARMA MOTOR CYCLES, PATNA – 800004

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| S. No. | Particulars                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Estimated       | Incurred       |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------|
| 1      | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 3               | 4              |
| 1      | <b><u>Cost of Development / Cost of construction</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                              | 2,95,50,000.00  |                |
| (ii)   | (a)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |                |
|        | (i) Estimated cost of construction as certified by engineer (Column 3)                                                                                                                                                                                                                                                                                                                                                                                                                |                 |                |
|        | (ii) Actual cost of construction incurred as per the books of accounts as verified by the CA (Column 4);<br><b>Note:</b> (For total cost of construction incurred, minimum of (i) or (ii) is to be considered)                                                                                                                                                                                                                                                                        |                 | 1,45,12,818.58 |
|        | (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. |                 | 24,94,472.57   |
|        | (b) Payment of Taxes, cess, fees, charges, premiums, interest etc to any statutory Authority.                                                                                                                                                                                                                                                                                                                                                                                         |                 | 17,26,345.9    |
|        | (c) Interest payable to financial institutions, scheduled banks, non-banking financial institution (NBFC) or money lenders on construction funding or money borrowed for construction;                                                                                                                                                                                                                                                                                                |                 |                |
|        | <b>SUB TOTAL DEVELOPMENT COST</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 2,95,50,000.00  | 1,87,33,637.05 |
| 2      | Total Estimated Cost of the Real Estate Project [1(i) + 1(ii)] of Estimated Column                                                                                                                                                                                                                                                                                                                                                                                                    | 3,61,77,000.00  |                |
| 3      | Total Cost Incurred of the Real Estate Project [1(i) + 1(ii)] of Incurred Column                                                                                                                                                                                                                                                                                                                                                                                                      | 2,33,81,715.05  |                |
| 4      | Proportion of the Cost incurred on Land Cost and Construction Cost to the Total Estimated Cost. (3/2 %)                                                                                                                                                                                                                                                                                                                                                                               | 64.63 %(approx) |                |
| 5      | Amount which can be withdrawn from the Designated Account - Total Estimated Cost * Proportion of cost incurred ( S. no. 2 * S. no. 4)                                                                                                                                                                                                                                                                                                                                                 | 2,33,81,715.05  |                |
| 6      | Less: Amount withdrawn till date of this certificate As per the books of accounts and the book statement                                                                                                                                                                                                                                                                                                                                                                              | 74,78,797.00    |                |
| 7      | Net Amount which can be withdrawn from the Designated Bank account under this certificate (S no. 5-S no. 6)                                                                                                                                                                                                                                                                                                                                                                           | 1,59,02,918.05  |                |



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This certificate is being issued for RERA Bihar compliance for the Company/ LLP **Maitreyee Mahanirman LLP** and is based on the records and documents produced before me and explanations provided to me by the management of the Company/ LLP.

Signature of Chartered Accountant with seal

*Kiran Agarwal*  
9/7/26

KIRAN AGARWAL  
MN 069482  
UDIN : 26069482EFEXVO9350



Place: Patna  
Date: 09.07.2026

**KIRAN AGARWAL****CHARTERED ACCOUNTANTS****Annexure A****Statement for Calculation of Receivable from the Sale of the on-going Real Estate Project****(ADDITIONAL INFORMATION FOR ON GOING PROJECTS)**

| Sr. No. | Particulars                                                                                                                                                                                                                                                                                                                                                       | Amount (INR)                                   |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| 1       | Estimated Balance Cost to Complete the Real Estate Project (Difference of Total Estimated Project cost less Cost incurred) (calculated as per the Form IV)                                                                                                                                                                                                        | <b>1,27,95,284.95</b>                          |
| 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)                                                                                                                                                                                | <b>24,93,315.00</b>                            |
| 3       | (1) Balance Unsold area (to be certified by Management and to be verified by CA from the records and books of accounts)<br><br>(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 | <b>5306 Sq.Ft</b><br><br><b>2,02,15,860.00</b> |
| 4       | Estimated receivables of ongoing project. Sum of 2+3 (ii)                                                                                                                                                                                                                                                                                                         | <b>2,27,09,175.00</b>                          |
| 5       | Amount to be deposited in Designated Account 70% or 100%<br><br>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 of the balance receivables of ongoing project will be deposited in designated Account                                              | <b>1,58,96,422.50</b>                          |

This certificate is being issued for RERA compliance for the the **Maitreye Mahanirman LLP** and is based on the records and documents produced before me and explanations provided to me by the management of the Company.

Yours Faithfully,

(Membership Number--- 069482)



KIRAN AGARWAL

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## Annexure A

### Statement for Calculation of Receivable from the Sale of the on-going Real Estate Project

#### Sold Inventory (VAISHNAVI ENCLAVE)

| Sr.No | Flat No. | Carpet Area( Sq.Fts) | Unit Consideration<br>As per<br>Agreement/Letter<br>Of Allotment | Received amount | Balance<br><br>Receivable |
|-------|----------|----------------------|------------------------------------------------------------------|-----------------|---------------------------|
| 1     | 2        | 3                    | 4                                                                | 5               | 6                         |
| 1     | 302      | 886                  | 4472750                                                          | 4029831         | 442919                    |
| 2     | 403      | 886                  | 4100000                                                          | 2984257         | 1115743                   |
| 3     | 401      | 876                  | 4400000                                                          | 3465347         | 934653                    |

#### (Unsold Inventory Valuation)

Ready Reckoner Rate as on the date of Certificate of the Residential premises  
Rs 3810/-per sq. Fts

#### (VAISHNAVI ENCLAVE)

| Sr.No | Flat No. | Carpet Area<br>(in sq.Fts) | Unit Consideration as per Read<br>Reckoner |
|-------|----------|----------------------------|--------------------------------------------|
| 01    | 02       | 03                         | 04                                         |
| 1     | G-1      | 886                        | 3375660                                    |
| 2     | G-2      | 886                        | 3375660                                    |
| 3     | 203      | 886                        | 3375660                                    |
| 4     | 204      | 886                        | 3375660                                    |
| 5     | 301      | 876                        | 3337560                                    |
| 6     | 304      | 886                        | 3375660                                    |



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