



RAJNANDAN AND CO.
CHARTERED ACCOUNTANTS

CHARTERED ACCOUNTANT CERTIFICATE

For the Quarter Ending June 2026

Cost of Real Estate Project : ₹ 44,66,00,000.00

Bihar RERA Registration No. **BRERAP95037-1/44/R-1376/2022**

Project Name – SKK VALENCIA, ALIAS EXPRESSION VALENCIA

Sl. No.	Particulars		Amount (in Rs.)	
			Estimated	Incurred & Paid
			(Column-A)	(Column-B)
	i	Land Cost:		
	a	Acquisition cost of Land or Development Rights, lease premium, lease rent, interest cost incurred of payable on Land Cost and legal cost.	₹9,10,00,000.00	NIL
	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.	NIL	NIL
	c	Acquisition cost of TDR (if any)	NIL	NIL
	d	Amounts payable to State Government or Competent Authority of any other statutory authority of the State or Central Government towards stamp duty, transfer charges, registration fee etc.	NIL	NIL
	e	Land Premium payable as per annual statement of rates (ASR) for redevelopment of land owned by Public Authorities.	NIL	NIL
	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)	NIL	NIL
	(ii)	Actual cost of construction of rehab 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)	NIL	NIL
	(iii)	Cost towards clearness of land of all or any encumbrances including cost of removal of legal /	NIL	NIL

		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 deposit or maintenance deposit, or any amount whatsoever payable to any authorities towards and in project of rehabilitation.	NIL	NIL
		Sub-Total Land Cost	₹9,10,00,000.00	NIL
	ii	Development cost / cost of construction :		
	a (i)	Estimated cost of construction as certified by Engineer (Column-A).	₹44,66,00,000.00	
	a (ii)	Actual cost of construction incurred as per the book 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).		₹25,45,23,945.00
	a (iii)	On-site expenditure for development of entire project excluding cost of construction as per (i) or (ii) above, i.e. salaries, consultant 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 cost , consumables etc. All costs directly incurred to complete the construction of the entire phase of the project registered.	NIL	NIL
	b.	Payment of taxes, cess, fees, charges, b premiums, interest etc to any Statutory Authority.	NIL	NIL
	c.	Interest payable to financial institution , scheduled banks, non-banking financial institution (NBFC) or money lenders on construction funding or money borrowed for construction :	NIL	NIL
		Sub-Total of development cost	₹44,66,00,000.00	₹25,45,23,945.00
2		Total estimated cost of the Real Estate Project I (i) + I (ii) of Estimated Column –A.	₹ 53,76,00,000.00	
3		Total Cost Incurred and Paid of the Real Estate Project I (i) + I (ii) of incurred Column –B.	₹25,45,23,945.00	
4		Percentage of completion of construction work (as per Project Architect's Certificate on completion of Project).	47.34%	
5		Proportion of the cost incurred on Land Cost and Construction Cost to the total Estimated Cost (3/2).	47.34%	
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)	₹25,45,23,945.00	

7	Less:	Amount withdrawn till date of this certificate as per the Books of Accounts and Bank Statement.	₹ 16,89,61,312.00
8		Net Amount which can be withdrawn from the Designated Bank Account under this certificate.	₹ 8,55,62,633.00

This certificate is being issued for RERA compliance for the SHANTI KRISHNA KANHAIYA CONSTRUCTION AND DEVELOPERS PVT LTD 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, RAJNANDAN AND CO.
Chartered Accountants



Rajnandan Kumar (Partner)

MRN-454102

Date: -31.07.2026

UDIN- 26454102YQUXCG2025

Place:-Patna