



Chourasiya Pankaj & Associates

Chartered Accountants

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Annexure A

Form No. 3 [See Regulation 3]

CHARTERED ACCOUNTANT'S CERTIFICATE

RERA Registration No:- BRERAP81821-002/147/R-1620/2023

Date:-15/10/2026

Subject: Certificate of amount incurred on **APRAJITA GARDEN** project situated on Plot bearing Project address:- Opposite Paras Garden, Ramnagri to NTPC Colony Road, Ashiana, Patna, Plot No 324, Khata No 324 , latitude (N) 25° 61' 59" & longitude 85° 07' 58.46" being developed by **M/S PAWANSUT BUILDCON INDIA PRIVATE LIMITED.**

Cost of land & on site construction of Real Estate Project (All figures in Rs)

S. No.	Particulars	Estimated	Incurred
1	2	3	4
1(i)	<u>Land Cost</u> (a) Acquisition cost of land or development rights, lease premium, lease rent, interest cost incurred or payable on legal costs or land cost; (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; (c) Acquisition cost of TDR (Transfer of Development Rights), 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 development 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 3) (ii) Actual cost of construction of rehab building incurred as per the books of accounts as verified by CA (in column 4) Note: (For total cost of construction incurred, minimum of (i) or (ii) is to be considered) (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. (iv) Cost of ASR linked premium, fees, charges and security deposits or maintenance deposits or any amount whatsoever payable to any authority.	5180664.00	5180664.00
	SUB TOTAL LAND COST (in Rs)	5180664.00	5180664.00



S. No.	Particulars	Estimated	Incurred
1	2	3	4
1 (ii)	Cost of Development / Cost of construction (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); Note: (For 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. 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;	13,05,00,000/-	9,67,90,053/-
	SUB TOTAL DEVELOPMENT COST (in Rs.)	13,05,00,000/-	9,67,90,053/-
2	Total Estimated Cost of the Real Estate Project [1(i) + 1(ii)] of Estimated Column	13,56,80,664/-	
3	Total Cost Incurred of the Real Estate Project [1(i) + 1(ii)] of Incurred Column	10,19,70,717/-	
4	Percentage of Project Completed (As per Architect)	80.00 % (Approx.)	
5	Proportion of the Cost incurred on Land Cost and Construction Cost to the Total Estimated Cost. (3/2 %)	75.15% (Approx.)	
6	Amount which can be withdrawn from the Designated Account - Total Estimated Cost * Proportion of cost incurred (S. no. 2 * S. no. 5)	10,19,64,018/-	
7	Less: Amount withdrawn till date of this certificate As per the books of accounts and the book statement	8,30,40,919/-	
8	Net Amount which can be withdrawn from the Designated Bank account under this certificate	1,89,23,099/-	

This certificate is being issued for RERA Bihar compliance for the Company **M/S PAWANSUT BUILDCON INDIA PRIVATE LIMITED** and is based on the records and documents produced before me and explanations provided to me by the management of the Company.

For, Chourasiya Pankaj & Associates
Chartered Accountant



(Pankaj Kumar) Proprietor
M. No – 450737,
FRN – 029685C
UDIN:- 26450737SFXMJM2541

Place: Patna
Date: 15/10/2026

(ADDITIONAL INFORMATION FOR ONGOING PROJECTS)

Sr. No.	Particulars	Amount Incurred
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)	3,37,09,947/-
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)	1,69,24,407/-
3	(i) Balance unsold area (to be certified by Management and to be verified by CA from the records and books 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.	5,705 sqft 2,28,20,000/-
4	Estimated receivables of ongoing project. Sum of 2 + 3 (ii)	3,97,44,407/-
5	Amount to be deposited in Designed 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.	1,18,47,084/-

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Place: Patna
Date: 15/10/2026

For, Chourasiya Pankaj & Associates
Chartered Accountant



(Pankaj Kumar) Proprietor
M. No – 450737,
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