M R K ASSOCIATES
CHARTERED ACCOUNTANTS

C/o : J P M ACADEMY
Indira Nagar, Road No.-1
G.P.O. Patna-800 001
Mobile : 9431011270, 9431067485
E-mail : mrk26ca@gmail.com

Date.....

Annexure A

List of Extra/Additional Items executed with Cost
(which were not part of the original Estimate of Total Cost)

FORM No. 3

[See Regulation 3]

CHARTERED ACCOUNTANT'S CERTIFICATE
(FOR REGISTRATION OF A PROJECT AND SUBSEQUENT WITHDRAWAL OF MONEY)

Cost of Real Estate Project__Rs.14,59,30,674.00
Bihar RERA Registration Number__BRERAP12732-003/59/R-1710/2024

Sr. No.		Land Cost :	Amount (₹) Estimated Incurred
1.i	a.	Acquisition Cost of Land or Development Rights, lease Premium, lease rent, interest cost incurred or payable on Land Cost and legal cost.	0
	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.	0
	c.	Acquisition cost of TDR (if any)	0
	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; and	855,800.00
	e.	Land Premium payable as per annual statement of rates (ASR) for redevelopment of land owned by public authorities.	0
	f.	Under Rehabilitation Scheme:	
		(i) Estimated construction cost of rehab building including site development and infrastructure for the same as certified by Engineer.	0

		(ii) Actual Cost of construction of rehab building incurred as per the books of accounts as verified by the CA.	0
		(i) or (ii) is to be considered).	0
		(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,	0
		(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.	0
		Sub-Total of Land Cost	855,800.00

Sr. No.		Particulars	Amount (Rs.) Estimated Incurred
ii.		Development Cost/ Cost of Construction :	
	a)	(i) Estimated Cost of Construction as certified by Engineer.	10,45,72,674.00
		(ii) Actual Cost of construction incurred as per the books of accounts as verified by the CA.	415,10,507.00
		Note : (for adding to 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.	0
		All costs directly incurred to complete the (i) construction of the entire phase of the project registered.	0

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	b)	Payment of Taxes, cess, fees, charges, premiums, interest etc. to any Statutory Authority.	650,875.00
	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;	0
		Sub-Total of Development Cost	421,61,382.00
2.		Total Estimated Cost of the Real Estate Project [1(i) + 1(ii)] of Estimated Column.	10,54,28,474.00
3.		Total Cost Incurred of the Real Estate Project [1(i) + 1(ii)] of Incurred Column.	430,17,182.00
4.		% completion of Construction Work (as per Project Architect's Certificate)	40 %
5.		Proportion of the Cost incurred on Land Cost and Construction Cost to the Total Estimated Cost. (3/2)	1:0.40
6.		Amount Which can be withdrawn from the Designated Account. Total Estimated Cost * Proportion of cost incurred (Sr. number 2 * Sr. number 5)	421,71,389.60
7.		Less: Amount withdrawn till date of this certificate as per the Books of Accounts and Bank Statement.	52,03,780.00
8.		Net Amount which can be withdrawn from the Designated Bank Account under this certificate.	369,67,609.60

MERK ASSOCIATES PATNA CHARTERED ACCOUNTANTS

This certificate is being issued for RERA compliance for the Company, M/s Saaksh Construction And Developers Private Limited 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 : M R K Associates
Chartered Accountants

Patna,
Dated : 22/10/2026

M R K ASSOCIATES PATNA CHARTERED ACCOUNTANTS

(SATISH KUMAR)
PARTNER
MN- 075486
UDIN- 26075486NLAVGZ5343

(ADDITIONAL INFORMATION FOR ONGOING PROJECTS)

Sr. No.	Particulars	Amount (Rs.) Estimate 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)	624,11,292.00
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)	294,53,210.00
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	i) 1321.18 Sq. mtr. ii) 682,36,305.00
4.	Estimated receivables of ongoing project. Sum of 2 + 3 (ii)	976,89,515.00
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 of the balance receivables of ongoing project will be deposited in designated Account	70 %

This certificate is being issued for RERA compliance for the Company [Promoter's Name] 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 : M R K Associates
Chartered Accountants

Patna,
Dated : 22/10/2026



(SATISH KUMAR)
PARTNER
MN- 075486
UDIN-26075486NLAVGZ5343

Annexure A

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

Sold Inventory

Sl. No.	Flat No.	Carpet Area (Sq.Mtr.)	Unit Consideration as per Agreement/ Letter of Allotment	Received Amount	Balance Receivable
(1)	(2)	(3)	(4)	(5)	(6)
1	501	85.13	3847500	384750	3462750
2	304	82.34	4275000	3477950	797050
3	305	82.34	4455000	3120500	1334500
4	503	86.33	4896560	100000	4796560
5	105	82.34	4315000	3009500	1305500
6	306	86.33	5950000	3867500	2082500
7	507	65.05	3610500	2354650	1255850
8	107	65.05	3600000	860000	2740000
9	307	65.05	3605000	1600000	2005000
10	506	86.33	5900000	3835500	2064500
11	106	86.33	5510000	1001000	4509000
12	108	86.33	5600000	2500000	3100000

Unsold Inventory Valuation

Ready Reckoner Rate as on the date of Certificate

of the Residential/Commercial premises Rs. _51648.00_ per sq.mts.

Sl. No.	Flat No.	Carpet Area (Sq.Mtr.)	Unit Consideration as per Read Reckoner
(1)	(2)	(3)	(4)
1	101	85.13	4396794
2	102	72.02	3719689
3	103	86.33	4458772
4	104	82.34	4252696
5	109	70.81	3657195
6	110	70.81	3657195
7	301	85.13	4396794
8	302	72.02	3719689
9	303	86.33	4458772
10	308	86.33	4458772
11	309	70.81	3657195
12	310	70.81	3657195
13	502	72.02	3719689
14	504	82.34	4252696
15	508	86.33	4458772
16	509	70.81	3657195
17	510	70.81	3657195
	Total	**1321.18**	682,36,305

