

FORM NO. 3
[See Regulation 3]

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

Cost of Real Estate Project State RERA Registration Number **BRERA P70855-1/39/R-1176/2021**
Project **"3D COMPLEX"** At. **Gola Road Patna** Date: **30.06.2026**

Sr. No.	Particulars	Amount Estimated	Amount Incurred & Paid
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.	Rs.17,94,00,000.00	
	b. Amount of Premium payable to obtain development rights, FSI, additional FSI, fungible area, and Authority or State Government or any Statutory Authority.		
	c. Acquisition cost of TDR (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.; and		
	e. Land Premium payable as per annual statement of rates (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		
	(ii) Actual cost of construction of rehab building incurred as per the books of accounts as verified by the C.A.		
	Note : (for total cost of construction incurred, Minimum of (i) or (ii) is to be considered).		
	(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,		

	(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	Rs.17,94,00,000.00	

ii	Development Cost/ Cost of Construction :		
	a. (i) Estimated Cost of Construction as certified by Engineer.	Rs.60,16,00,000.00.	
	(ii) Actual Cost of construction incurred as per the books of accounts as verified by the C.A.		Rs.30,44,92,298.00
	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. All costs directly incurred to complete the (i) construction of the entire phase of the project of the project registered.		
	a) Payment of Taxes, cess, fees, charges, premiums, interest etc. to any statutory Authority.		
	b) 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;		
	Sub-Total of Development Cost	Rs.60,16,00,000.00.	Rs.30,44,92,298.00
2	Total Estimated Cost of the Real Estate Project [1 (i) + 1(ii)] of Estimated Column.	Rs.78,10,00,000.00	
3	Total Cost Incurred of the Real Estate Project [1 (i) + 1(ii)] of Incurred Column.		Rs.30,44,92,298.00

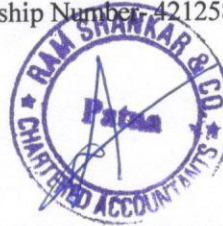


4.	Percentage Completion of Construction Work (As per project Architect's Certificate)	93%
5.	Proportion of the cost incurred on Land Cost and Construction Cost to the Total Estimated Cost. (3/2 %)(60,16,00,000/- 1.5%)	Rs 90,24,000.00
6.	Amount Which can be withdrawn from the Designated Account. Total Estimated Cost * proportion of cost incurred (Sr. number 2 * Sr. number 5)	
7.	Less: Amount withdrawn till date of this certificate as per the Books of Accounts and Bank Statement.	Rs.10,36,05,301.00
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 [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.	Rs.10,36,05,301.00

Yours Faithfully,

Signature of Chartered Accountant

(Membership Number 421258)



Name CA RAM SHANKAR

(ADDITIONAL INFORMATION FOR ONGOING PROJECTS)

Sr. No.	Particulars	Amount () 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)	Rs.29,71,07,702.00
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)	Rs.2,66,65,499.00
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	Rs.15,99,48,500.00
4.	Estimated receivables of ongoing project. Sum of 2 + 3 (ii)	Rs.19,10,50,499.00
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	

This certificate is being issued for RERA compliance for the Company **PSVS Enterprises 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,

Signature of Chartered Accountant

(Membership Number- 421258)

Name CA RAM SHANKAR



Annexure A
Statement for calculation of Receivables from the Sales of the Ongoing Real Estate
Project
Sold Inventory

Sr. No.	Shop No.	Carpet Area (in sq .ft)	Unit Consideration as per Agreement/Letter of Allotment	Received Amount	Balance Receivable
1	G-08	709 Sqft	Rs.1,33,35,000.00	Rs.1,33,35,000.00	00
2	G-03	499.59 Sqft	Rs.83,53,000.00	Rs. 83,53,000.00	00
3	G-04	477.96 Sqft	Rs.83,53,000.00	Rs 60,00,000.00	Rs.23,53,000.00
4	G-02 & 05	1057.39 Sqft	Rs.2,86,00,000.00	Rs.2,86,00,000.00	00
5	G-07	622.79 Sqft	Rs.86,40,000.00	Rs.7,00,000.00	Rs.79,40,000.00
6	F-105	441.48 Sqft		Rs.5,00,000.00	Cancel
7	F-107	251.53 sqft	Rs.47,79,801.00	Rs.47,79,800.00	00
8	F-108	169.58 Sqft		-	Cancel
9	F-109,110 & 111	1430 Sqft	Rs.1,65,60,000.00	Rs.65,51,000.00	Rs.1,00,09,000.00
10	301	1200 Sqft		Rs.2,00,00,000.00	Cancel
11	T-309 & 310	554.28 Sqft	Rs.1,45,00,000.00	Rs.1,35,86,501.00	Rs.9,13,499.00
12	T-310	277.14 Sqft	Rs.66,50,000.00	Rs.12,00,000.00	Rs.54,50,000.00

(Unsold Inventory Valuation)
Ready Reckoner Rate as on the date of Certificate
of the Residential/Commercial premises Rs.8500/- per sq ft

Sr. No.	Floor Area	Carpet Area (In sq. ft.)	Unit Consideration as per Read Reckoner
1	Ground Floor	1195.27	
2	First floor	2001.51	
3	2 nd Floor	3518.52	
4	3 rd Floor	2886.60	
5	4 th floor to 11 th floor Hotel	61118.49 (Not for Sale)	

