FORM NO. 3
[See Regulation 3]

CHARTERED ACCOUNTANTS CERTIFICATE
(FOR REGISTRATION OF A PROJECT AND SUBSEQUENT WITHDRAWAL OF MONEY)
Cost of Real Estate Project State RERA Registration Number BRERAP03053-1/106/R-1270/2022 ("S N COMPLEX")

Sr. No.		Particulars	Amount (in Rs.) Estimated (Column – A)	Incurred & Paid (Column – B)
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	4,43,000/-	4,43,000/-
	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	25,00,000/-	25,00,000/-
	c	Acquisition cost of TDR (if any)	Nil	Ni
	d	Amounts payable to State Government of competent authority or any other statutory authority of the State or Central Government towards stamp duty, transfer charges, registration fees etc.	Nil	Ni
	e	Land Premium payable as per annual statement of rates (ASR) for redevelopment of land owned by Public Authorities	Nil	Ni
	f	**Under Rehabilitation Scheme:**	Nil	Ni
	(i)	Estimated construction cost of rehab building including site development and infrastructure for the same as certified by Engineer **(in Column-A)**	Nil	Ni
	(ii)	Actual Cost of construction of rehab building 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) of (ii) is to be considered)**	Nil	Ni
	(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.	Nil	Ni
	(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	29,43,000/	29,43,000/
	ii	**Development Cost/Cost of Construction:**		
	a (i)	Estimated Cost of Construction as certified by Engineer **(Column – A)**	4,70,57,000/-	
	a (ii)	Actual Cost of Construction incurred as per the books 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)**		1,41,62,599/
	a (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.		Ni
	b	Payment of Taxes, cess, fees, charges premiums, interest etc. to any Statutory Authority.		Ni
	c	Interest payable to financial institutions scheduled banks, non-banking financial institution (NBFC) or money lenders on construction funding or money borrowed for construction:		Nil
		Sub-Total of Development Cost	5,00,00,000/-	1,71,05,599/

SABA AND CO FRN 001066C PATNA Chartered Accountants

2		Total Estimated Cost of the Real Estate Project (1 (i) + 1 (ii) of Estimated Column – A)	**5,00,00,000/-**
3		Total Cost Incurred and Paid of the Real Estate Project (1 (i) + 1 (ii) of Incurred Column – B	1,71,05,599/-
4		Percentage of completion of Construction Work (as per Project Architect's Certificate on completion of project)	80.00 %
5		Proportion of the Cost incurred on Land Cost and Construction Cost to the Total Estimated Cost. (3/2)	34.21
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)	1,71,05,000/-
7	**Less:**	Amount withdrawn till date of this certificate as per the Books of Accounts and Bank Statement	10,41,237.50
8		Net Amount which can be withdrawn from the Designated Bank Account under this certificate.	1,36,58,762.50

This certificate is being issued for RERA compliance for MATESHWARI CONSTRUCTIONS LLP and is based on the records and documents produced before me and explanations provided to me by the management of the Firm.

The above certificate is based on expenditure incurred and withdrawal up to 31.12.2025

Yours Faithfully,
For Saba & Co
Chartered Accountants
FRN : 0010608C

SABA AND CO
FRN-0010608C
PATNA
Chartered Accountants

Saba Mahmood)
MR NO 073262
JDIN : **26073262RQODKH6787**

Place: Patna

Date: 23TH Day of January 2026

(ADDITIONAL INFORMATION FOR ONGOING PROJECTS)

Sr. No.		Particulars	Amount (In Rs.)
1		Estimated Balance Cost to Complete the Real Estate Project (Difference of Total Estimated Project cost less Cost incurred)	3,28,94,401/-
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)	84,75,999/-
3	(i)	Balance Unsold area to be certified by Management and to be verified by CA from the records and books of accounts) in sq. meters.	784.56 Smt
	(ii)	Estimated amount of sales proceeds in respect of unsold apartments as per Annexure- A to this certificate.	4,30,32,000/-
4		Estimated receivables of ongoing project. Sum of 2 + 3 (ii)	5,15,07,999/-
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 balance receivables of Ongoing project will be deposited in designated Account.	3,60,55,599/-

This certificate is being issued for RERA compliance for MATESHWARI CONSTRUCTIONS LLP and is based on the ecords and documents produced before me and explanations provided to me by the management of the Firm.

The above certificate is based on expenditure incurred and withdrawal up to 30.09.2025

Yours Faithfully,
For Saba & Co
Chartered Accountants
FRN : 0010608C

(Saba Mahmood)
MR NO 073262
UDIN : **26073262RQODKH6787**

SABA AND CO ★ Chartered Accountants ★ FRN-0010608C PATNA

Place: Patna

Date: 23RD Day of January 2026

Annexure – A

Statement for calculation of Receivables from the Sales of the Ongoing Real Estate Project "S N Complex"(RERA Registration Number BRERAP03053-1/106/R-1270/2022)

Sold Inventory

(Amount in Rs)

Sr. No	Flat/ Bungalow/ Office No	Carpet Area (in Sq. Mts.)	Unit Consideration as per Agreement/Letter of Allotment	Received Amount	Balance Amount
1	201	90.55	47,85,000	5,00,000	42,85,000
2	204	56.87	30,69,000	27,51,000	3,18,000
3	208	51.40	28,38,000	22,00,001	6,37,999
4	301	90.55	47,85,000	15,50,000	32,35,000
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
Total			1,54,77,000	70,01,001	84,75,999/-

(Unsold Inventory Valuation)

Ready Reckoner Rate as on the date of Certificate Of the Residential/commercial premises Rs. 00000 per sm.

(Amount in Rs

Sr. No	Flat/ Bungalow/Office No	Carpet Area (in Sq. Mts.)	Unit Consideration as per Ready Reckoner
1	202,203,205,206,207,302,304,305,306,307	784.56	4,30,32,000/-
2			
3			
4			
	Total :	784.56	4,30,32,000/-

Yours Faithfully,

For Saba & Co
Chartered Accountants
FRN : 0010608C

SABA AND CO ★ Chartered Accountants ★ FRN-0010608C PATNA

(Saba Mahmood)
MR NO 073262
UDIN : **26073262RQODKH6787**

Place: Patna

Date: 23RD Day of January 2026