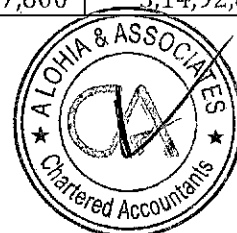


Form No. 3

CHARTERED ACCOUNTANT'S CERTIFICATE
Cost of Real Estate Project - DURGA LIFESTYLE
Bihar RERA Registration Number BRERAP12516-001/182/R-1655/2024
For the Period Ended on June 30, 2026

Sl. No.	Particulars	Amount (Rs.)	
		Estimated *	Incurred
		Column - A	Column - B
1i	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.	5,65,00,000	2,58,15,000
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.	-	-
c	Additional 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.	56,77,800	56,77,800
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 (in Column - A)	-	-
(ii)	Actual Cost of Construction of Rehab building incurred as per 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)	-	-
(iii)	Cost towards clearance of land of all or any encumbrances including cost of removal of legal/ illegal occupants, cost for providing temporary transit accomodation or rent in lieu of Transit Accomodation, overhead cost.	-	-
(iv)	Cost of ASR linked premium fees, Charges and Security Deposits or Maintanance deposit, or any amount whatsoever payable to any authorities towards and in project of rehabilitation.	-	-
	Sub-Total of Land Cost	6,21,77,800	3,14,92,800

* Estimated Land Cost has been taken from the executed Land Agreements.



Sl. No.	Particulars	Amount (Rs.)	
		Estimated **	Incurred
		Column - A	Column - B
1i	Development Cost/ Cost of Construction:		
	a (i) Estimated cost of construction as certified by Engineer	28,28,15,424	-
	a (ii) Actual cost of construction incurred as per the books of accounts as verified by the CA (Column - B)	-	6,95,99,568
	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 costs, consumables etc. All costs directly incurred to complete the construction of the entire phase of the project registered.	1,33,60,000	4,87,02,448
	b Payment of Taxes, cess, fees, charges, premiums, interest etc. to any Statutory Authority.	76,40,000	88,01,930
	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.	2,99,00,000	86,57,878
	Sub-Total of Development Cost	33,37,15,424	13,57,61,824
2	Total Estimated Cost of the Real Estate Project (1(i)+1(ii)) of Estimated Column -A		39,58,93,224.00
3	Total Cost Incurred and Paid of the Real Estate Project (1(i)+1(ii)) of the incurred Column -B		16,72,54,624.48
4	Percentage of completion of Construction Work (as per project engineer's certificate)		40.00%
5	Proportion of the Cost Incurred on Land Cost and Construction Cost to the total estimated cost. (3/2)%		42.25%
6	Amount which can be withdrawn from the Designated Account Total Estimated Cost * Proportion of Cost Incurred and Paid (2*5)		16,72,54,624
7	Less: Amount Withdrawn till date of this certificate as per the Books of Accounts and Bank Statement		2,27,24,700
8	Net Amount which can be withdrawn from the Designated Bank Account under this certificate		14,45,29,925

**** Estimated Cost of Development has been taken from Project Information details available on RERA portal and bifurcated on basis of Bank Loan DPR.**

This Certificate is being issued for RERA compliance for Durga Projects and Estate LLP and is based on the records and documents produced before us and explanations provided to us by the management of the LLP.

For A Lohia & Associates

Chartered Accountants

Firm Registration No. 007613C

Abhishek Lohia

Partner

Membership No. 400029

Date: 25-07-2026

UDIN:26400029GBXORG8385

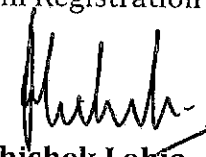


(ADDITIONAL INFORMATION FOR ONGOING PROJECTS)

Sl. No.	Particulars	Amount (Rs.)
1	Estimated balance cost to complete the real estate project (Difference of Total Estimated Project Cost less Cost Incurred)	22,86,38,600
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)	17,87,04,697
3	(i) Balance Unsold area to be certified by management and to be verified by CA from the records and books of accounts (in Sqm.)	1,756
	(ii) Estimated amount of sales proceeds in respect of unsold apartments (Calculated as per ASR multiplied to unsold area as on date of certificate to be calculated and certified by CA) as per Annexure-A to this certificate.	14,58,94,848
4	Estimated Receivables of ongoing Project sum of 2+ 3(ii)	32,45,99,545
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.	22,72,19,681

This Certificate is being issued for RERA compliance for Durga Projects and Estate LLP and is based on the records and documents produced before us and explanations provided to us by the management of the LLP.

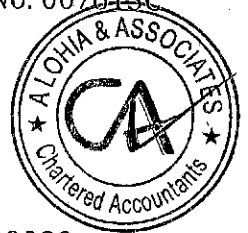
For **A Lohia & Associates**
Chartered Accountants
Firm Registration No. 007613C


Abhishek Lohia
Partner

Membership No. 400029

Date: 25-07-2026

UDIN:26400029GBXORG8385



Annexure A

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

Sold Inventory

(Amount in Rs.)

Sl. No.	Flat No.	Carpet Area (In Sqm.)	Unit Consideration as per Agreement/ Letter of Allotment	Received Amount *	Balance Receivable
1	7A	182.97	2,38,16,000	22,62,520	2,15,53,480
2	7B	223.00	2,84,00,000	26,98,000	2,57,02,000
3	8A	182.97	2,38,16,000	22,62,520	2,15,53,480
4	8C	152.21	1,95,20,000	38,04,877	1,57,15,123
5 **	5B	223.00	2,82,52,500	10,00,000	2,72,52,500
6	9B	223.00	2,82,52,500	11,25,000	2,71,27,500
7	3D	157.58	1,45,41,800	48,90,148	96,51,652
8	8B	223.00	1,87,25,200	95,238	1,86,29,962
9	Shop-3	118.82	2,19,00,000	1,03,81,000	1,15,19,000

* Additonal amount of Rs. 23,75,000/- has been received in RERA Bank Account. The Management has informed us that flat(s) have not been allotted as yet for the said advance and hence it has been treated as Earnest Money Received from Customer(s). Thus, the same has not been reported under Sold Inventory and the flat(s) to be allotted is included in Unsold Inventory.

** The Flat No., Area & Consideration Amount have been considered as per Management Representation, since Agreement/Letter of Allotment has not been executed as yet for the said advance.

(Unsold Inventory Valuation)

**Ready Reckoner Rate as on date of Certificate of the
Residential Premises Rs. 4611/- per Sq. ft. of Super Built-up Area and
Commercial Premises Rs. 9411/- per Sq. ft. of Super Built-up Area**

(Amount in Rs.)

Sl. No.	Flat No.	Carpet Area (In Sqm.)	Unit Consideration as per Ready Reckoner
1	Shop-1	120.49	1,87,37,301
2	3A	182.97	1,90,66,485
3	5A	182.97	1,37,26,947
4	5C	152.21	1,12,50,840
5	5D	157.58	1,17,21,162
6	7C	152.21	1,12,50,840
7	7D	157.58	1,17,21,162
8	8D	157.58	1,17,21,162
9	9C	152.21	1,12,50,840
10	10A	182.97	1,37,26,947
11	10D	157.58	1,17,21,162

