CHARTERED ACCOUNTANT'S CERTIFICATE

KIRAN AGARWAL
CHARTERED ACCOUNTANTS

RERA Registration No.: BRERAP18272807032511082 8E00

Subject: Certificate of amount incurred on **AJAY CITY** project situated on Plot ***bearing Khesra No / Survey no. /Plot no. 30,32,29,34, Khata No. 51,72,86,91, Thana No. 23, Mauza Saguna, Danapur,*** District-Patna- 801503 being developed by ***M/s SAI SAMPANN INFRA LLP.***

Cost of land & on site construction of Real Estate Project **As on - 30-06-2026** *(All figures In Rs.)*

S.No	Particulars	Estimate	Incurred
1	2	3	4
1(i)	**Land Cost**	₹ 121,041,250.00	
	(a) Acquisition cost of land or development rights, lease premium, lease rent, interest cost incurred or payable on legal costs or land cost;		₹ 37,704,330.00
	(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;		₹ 1,047,606.00
	(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.		
	SUB TOTAL LAND COST (in Rs)	**₹ 121,041,250.00**	**₹ 38,751,936.00**

KIRAN AGARWAL 069482 Chartered Accountants

OM KUNJ, LANGER TOLI GALI, NEAR SHARMA & SHARMA MOTOR CYCLES, PATNA – 800004
☎ : 9955755137, E –mail : acakiranagarwal@gmail.com

S.No	Particulars	Estimate	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;	₹ 190,000,000.00	₹ 40,189,972.28 ₹ 871,241.00 ₹ 6,673,695.14
	SUB TOTAL DEVELOPMENT COST (in Rs)	₹ 190,000,000.00	₹ 47,734,908.42
2	Total Estimated Cost of the Real Estate Project [1(i) + 1(ii)] of Estimated Column	₹ 311,041,250.00	
3	Total Cost Incurred of the Real Estate Project [1(i) + 1(ii)] of Incurred Column	₹ 86,486,844.42	
4	Proportion of the Cost incurred on Land Cost and Construction Cost to the Total Estimated Cost. (3/2 %)	27.81%	
5	Amount which can be withdrawn from the Designated Account=Total Estimated Cost * Proportion of cost incurred(S. no. 2 * S. no. 4)	₹ 86,486,844.42	
6	Less: Amount withdrawn till date of this certificate As per the books of accounts and the book statement	₹ 54,715,943.17	
7	Net Amount which can be withdrawn from the Designated Bank account under this certificate (S no. 5-S no. 6)	₹ 31,770,901.25	

This certificate is being issued for RERA Bihar compliance for **M/S SAI SAMPAN INFRA LLP** and is based on the records and documents produced before me and explanations provided to me by the management of the Company.

KIRAN AGARWAL
MN : 069482
UDIN : 26069482ONDBLN3550

KIRAN AGARWAL 069482 Chartered Accountants

PLACE : PATNA
DATE : 15.07.2026

(ADDITIONAL INFORMATION FOR ONGOING PROJECTS

S.No	Particulars	Amount
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)	₹ 224,554,405.58
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)	₹ 85,468,350.97
3	(1) 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	3213.98 ₹ 191,852,558.00
4	**Estimated receivables of ongoing project. Sum of 2+3 (ii)**	**₹ 277,320,908.97**
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	₹ 194,124,636.28

This certificate is being issued for RERA compliance for **M/S SAI SAMPAN INFRA 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- 069482
Name KIRAN AGARWAL

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(Unsold Inventory Valuation)

Ready Reckoner Rate as on the date of Certificate of the Residential premises Rs. Rs. 59693 per sq.mts

Sr.No	Flat No.	Carpet Area (in sq.mts)	Unit Consideration as per Read Reckoner (in Rs.)
1	2	3	4
1	G -01 (Block - B)	74.415303	₹ 4,442,084.00
2	G -02 (Block - B)	61.408883	₹ 3,665,690.00
3	101 (Block - B)	74.415303	₹ 4,442,084.00
4	102 (Block - B)	61.408883	₹ 3,665,690.00
5	103 (Block - B)	65.868227	₹ 3,931,882.00
6	104 (Block -B)	74.415303	₹ 4,442,084.00
7	106 (Block - B)	76.273363	₹ 4,552,997.00
8	107 (Block - B)	76.273363	₹ 4,552,997.00
9	202 (Block -B)	61.408883	₹ 3,665,690.00
10	204 (Block - B)	74.415303	₹ 4,442,084.00
11	207 (Block - B)	76.273363	₹ 4,552,997.00
12	208 (Block - B)	76.459169	₹ 4,564,089.00
13	301 (Block - B)	74.415303	₹ 4,442,084.00
14	302 (Block - B)	61.408883	₹ 3,665,690.00
15	303 (Block - B)	65.868227	₹ 3,931,882.00
16	304 (Block - B)	74.415303	₹ 4,442,084.00
17	305 (Block - B)	76.18046	₹ 4,547,452.00
18	306 (Block - B)	76.273363	₹ 4,552,997.00
19	307 (Block - B)	76.273363	₹ 4,552,997.00
20	308 (Block - B)	76.459169	₹ 4,564,089.00
21	G -01 (Block - C)	75.065624	₹ 4,480,904.00
22	G -03 (Block - C)	65.96113	₹ 3,937,428.00
23	G-06 (Block - C)	65.96113	₹ 3,937,428.00
24	G-07 (Block - C)	62.430816	₹ 3,726,692.00
25	G -10 (Block - C)	62.430816	₹ 3,726,692.00
26	G -12 (Block - C)	65.96113	₹ 3,937,428.00
27	G - 13 (Block - C)	65.96113	₹ 3,937,428.00
28	G- 16 (Block - C)	76.459169	₹ 4,564,089.00
29	107 (Block - C)	62.430816	₹ 3,726,692.00
30	112 (Block - C)	65.868227	₹ 3,931,882.00
31	113 (Block - C)	65.868227	₹ 3,931,882.00
32	206 (Block -C)	65.868227	₹ 3,931,882.00
33	207 (Block - C)	62.430816	₹ 3,726,692.00
34	212 (Block- C)	65.868227	₹ 3,931,882.00
35	213 (Block - C)	65.868227	₹ 3,931,882.00
36	214 (Block - C)	76.18046	₹ 4,547,452.00

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37	215 (Block - C)	77.295296	₹ 4,614,000.00
38	216 (Block - C)	77.295296	₹ 4,614,000.00
39	303 (Block - C)	65.868227	₹ 3,931,882.00
40	305 (Block - C)	76.18046	₹ 4,547,452.00
41	306 (Block -C)	65.868227	₹ 3,931,882.00
42	310 (Block -C)	62.430816	₹ 3,726,692.00
43	311 (Block -C)	76.18046	₹ 4,547,452.00
44	312 (Block -C)	65.868227	₹ 3,931,882.00
45	313 (Block - C)	65.868227	₹ 3,931,882.00
46	314 (Block - C)	76.18046	₹ 4,547,452.00

Annexture A

Statement for Calculation of Receivable from the Sale of the ongoing Real Estate Project

Sold Inventory

Sr.No	Flat No.	Carpet Area (Sq. Mts)	Unit Consideration As per Agreement/ Letter of Allotment	Received amount	Balance Receivable
1	2	3	4	5	6
1	101 (Block - C)	77.3	5100000	4762319.66	337680.34
2	108 (Block - B)	76.46	5000000	1487619.00	3512381
3	110 (Block - C)	62.43	7445400	5211780.00	2233620
4	202 (Block - C)	77.3	9259000	7407200.00	1851800
5	203 (Block - B)	65.87	8138000	476190.48	7661809.52
6	205 (Block – B)	76.46	10028000	3485923.81	6542076.19
7	205 (Block - C)	76.18	7000000	666666.67	6333333.33
8	301 (Block - C)	77.3	9182000	7345600.00	1836400
9	307 (Block - C)	62.43	3489000	10891.09	3478108.91
10	308 (Block - C)	74.6	7000000	666666.67	6333333.33
11	315 (Block - C)	77.3	4450000	1743564.34	2706435.66
12	316 (Block - C)	77.3	5000000	4010478.09	989521.91
13	G-03 (Block - B)	65.87	3444000	10891.09	3433108.91
14	G-04 (Block - B)	74.42	7000000	666666.67	6333333.33
15	105 (Block - B)	76.45	9500000	3325000.01	6174999.99
16	206 (Block - B)	76.27	6000000	571428.58	5428571.42
17	203 (Block - C)	65.87	8000000	5166167.62	2833832.38
18	209 (Block - C)	74.6	8815600	6170920.00	2644680
19	211 (Block - C)	76.18	8978000	6284600.01	2693399.99
20	309 (Block - C)	74.6	8815600	6086675.24	2728924.76
21	204 (Block - C)	76.18046	9401000	20000.00	9381000
22	201(BLOCK-C)	77.3	10181800	1018180.00	9163620
23	302 (Block -C)	77.295296	12500000	1780952.80	10719047.2
24	304 (Block -C)	76.18046			
25	201 (Block - B)	74.415303	8960310	2190476.19	6769834
26	210 (Block - C)	62.430816	7130350	10476.19	7119873.81