Gupta Subhash Kumar & Co.

(Chartered Accountants)

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FORM – 3 Dt: **22-07-2026**

[Sec Regulation]

CHARTERED ACCOUNTANTS CERTIFICATE

(FOR REGISTRATION OF A PROJECT AND SUBSEQUENT WITHDRAWAL OF MONEY)

Cost of Real Estate Project: Rs. **7,30,21,380.61/-** of Chandeshwar Apartment developer **KIBAKA CONSTRUCTIONS AND ENGINEERS PVT LTD**

Bihar RERA Registration Number: **BRERAP03654-1/97/R-1743/2024**

Sr. No.	Particulars	Amount (Rs.)
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.	3,21,000.00
b.	Amount of Premium payable to obtain development rights, FSI, addition FSI, fungible area, and authority or State Government or any Statutory Authority	NIL
c.	Acquisition cost of TDR (if any)	NIL
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	14,85,209.00
e.	Land Premium payable as per annual statement of rates (ASR) for redevelopment of land owned by public authorities.	NIL
f.	Under Rehabilitation Scheme:	
	i. Estimated construction cost of rehab building including site development and infrastructure for the same as certified Engineer.	NIL

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GUPTA SUBHASH KUMAR & CO. PATNA CHARTERED ACCOUNTANTS

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Sr. No.	Particulars	Amount (Rs.)
	ii. Actual cost of construction of rehab building incurred as per the books of accounts as verified by the CA.	

Sr. No.	Particulars	Amount (Rs.)
ii.	Actual cost of construction of rehab building incurred as per the books of accounts as verified by the CA.	
	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	**18,06,209.00**

Sr. No.	Particulars	Amount (Rs.)
I	**DEVELOPMENT COST / COST OF CONSTRUCTION:**	
A (i)	Estimated cost of Construction as Certified by Engineer	**7,30,21,381.61**

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Sr. No.	Particulars	Amount (Rs.)
(ii)	Actual Cost of construction incurred out of the estimated cost up to Plinth and Roof level in completion of pile-foundation, capping and short columns, Water-boring, boundary, Godown, Columns upto lintel level, 50% shuttering work of Ground Floor roof with steel rod binding and allied civil works at site as per the books of accounts as verified by the CA	**1,22,93,599.10**
	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, 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.	**NIL**
a.	Payment of Taxes, cess, fees, charges, premiums, interest etc. to any statutory Authority.	**NIL**
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;	**NIL**

	SUB-TOTAL OF DEVELOPMENT COST	
Sr. No.	**Particulars**	**Amount (Rs.)**
2	Total Estimated Cost of the Real Estate Project [1(i) + 1(ii)] of Estimated column	**7,30,21,380.61**
3	Total Cost incurred of the Real Estate Project [1(i) + 1(ii)] of Estimated column	**1,22,93,599.10**

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	SUB-TOTAL OF DEVELOPMENT COST	
Sr. No.	**Particulars**	**Amount (Rs.)**
4	% Completion of Construction Work (as per Project Architect's Certificate up to Ground Floor Roof level)	**50%**
5	Proportion of the Cost incurred on Land Cost and Construction Cost to the Total Estimated Cost (3/2%)	
6	Estimated Amount which can be withdrawn from the Designated Account (up to the Ground Flr. level work) Total Estimated Cost Proportion of Cost incurred (Sr. Number 2*Sr Number 5)	**1,37,94,531.35**
7	Less: Amount withdrawn till date of this certificate as per the Books of Accounts and Bank Statement as on 30.06.2026	**1,22,93,599.10**
8	Net Amount which can be withdrawn for upto the Ground Floor level work from the Designated Bank Account under this certificate. This certificate issued for **RERA compliance** for the **Kibaka Constructions and Engineers Pvt Ltd** for the project **"CHANDESHWAR APARTMENT"** and is based on the records and documents produced before me and explanations provided to me by engineers, architect & the management of the Company.	**15,00,931.90**

Yours Faithfully,

For GUPTA SUBHASH KUMAR & CO.
(Chartered Accountant)

(S.K. GUPTA)
Partner
M. No.: 096550
FRN: 009935C

UDIN 26096559CYYUID7788

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(ADDITIONAL INFORMATION FOR ONGOING PROJECTS)

Sr. No.	Particulars	Amount (Rs.)
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)	6,07,27,781.50
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)	
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	
4	Estimated receivables of ongoing project. Sum of 2 + 3(ii)	
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	

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This certificate is being issued for **RERA compliance** for the **Kibaka Constructions and Engineers Pvt Ltd** for Project **"CHANDESHWAR APARTMENT"** 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 **GUPTA SUBHASH KUMAR & CO.**
(Chartered Accountant)

(S.K. GUPTA)
Partner
M. No.: 096559
FRN: 009935C

UDIN No.: 26096559CYYUID7788

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Annexure A

Statement for calculation of Receivables from the Sales of the Ongoing Real Estate Project as on 30-06-2026

Sold Inventory

Sr. No.	Flat No.	Carpet Area (Sq. mts)	Unit Consideration as per Agreement / Letter of Allotment (₹)	Received Amount (₹)	Balance Receivable (₹)
1	208	79.24	45,00,000.00	**8,29,880.00**	36,70,120.00
2	402	105.81	45,00,000.00	**10,26,000.00**	34,74,000.00
3	301	105.81	43,99,485.00	**11,00,011.00**	32,99,474.00
4	309	72.65	22,04,931.00	**2,25,000.00**	19,79,931.00
5	209	72.65	36,00,000.00	**8,05,000.00**	27,95,000.00
6	210	75.43	35,00,000.00	**9,00,000.00**	26,00,000.00
7	407	99.77	41,42,010.00	**11,00,000.00**	30,42,010.00
8	206	104.33	43,66,000.00	**7,50,000.00**	36,16,000.00
9	207	99.77	42,56,400.00	**5,50,000.00**	37,06,400.00
10	310	75.43	44,75,000.00	**15,66,250.00**	29,08,750.00

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Sr. No.	Flat No.	Carpet Area (Sq. mts)	Unit Consideration as per Agreement / Letter of Allotment (₹)	Received Amount (₹)	Balance Receivable (₹)
11	302	105.81	44,85,000.00	**5,51,000.00**	39,34,000.00

Unsold Inventory Valuation

Ready Reckoner Rate as on the date of Certificate of the Residential / Commercial premises Rs. 30128 per Sq. mts.

Sr. No.	Flat No.	Carpet Area (In Sq. mts.)	Unit Consideration as per Ready Reckoner Rate (ASR) (₹)
1	201	105.81	31,87,843.00
2	202	105.81	31,87,843.00
3	203	76.83	23,14,734.00
4	204	70.88	21,35,472.00
5	205	68.84	20,74,011.00
6	303	76.83	23,14,734.00
7	304	70.88	21,35,472.00
8	305	68.84	20,74,011.00
9	306	104.33	31,54,243.00
10	307	99.77	30,05,870.00
11	308	79.24	23,87,342.00
12	406	104.33	31,43,254.00

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