S. K. DHAR & CO.

CHARTERED ACCOUNTANTS
(SINCE 1970)

Regd. Address: 4-P, NAKTALA ROAD, KOLKATA-7000 47.
Admin. Office Address: 4A/1A/34, NAKTALA ROAD, KOLKATA – 700 047.
Email: sandipkrdhar@yahoo.co.in

FORM No. 3

[See Regulation 3]

CHARTERED ACCOUNTANT'S CERTIFICATE

1. Name of the Project and location details: GLOBAL TOWER, Sampatchak, Patna
2. Name of the Promoter of the Project with address: Lakshya Bharti Global Infra Corp. Ltd.; Global Apartment, Lakshmichak, Chipura Panchayat, Sampatchak Block, Patna
3. Bihar Real Estate Regulatory Authority Registration No.1589/2023 dated 19/7/2023
4. Estimated Cost of the Project as per BRERA Registration ₹ 13.5 crore
5. Estimated Cost of the Project as on Date ₹ 14.80 Crore
6. Sampatchak Nagar Parishad Plan Case Approval No. 02/22-23 dated 06/5/2023

Sl.No.	Particulars	Amount(inRs.)	
		Estimated	Incurred
1(I)	**LandCost:**		
(a)	Cost of Land or Development Rights, lease Premium, lease rent, interest cost incurred or payable on Land Cost and legal cost	1,37,01,000/-	1,37,01,000/-
(b)	Amount of Premium payable to obtain development rights, FSI, additional FSI, and any other incentive under DR fromLocal Authority or State Government or any Statutory Authority		NIL
(c)	Acquisition cost of TDR (ifany)	NIL	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	11,94,000	11,94,000
(e)	Land Premium payable as per annual statement of rates (ASR) for redevelopment of land owned by Public Authorities.	NIL	NIL
(f)	Under Redevelopment/Rehabilitation Scheme:	NA	NA
	(i) Estimated construction cost of redeveloped/Rehab building including site development and infrastructure for		

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	the same as certified by Engineer		
	(ii) Actual Cost of construction of redeveloped / 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 or legal/illegal occupants, cost for providing temporary transit accommodation or rent in lieu Of Transit Accommodation, overhead cost.		
(iv)	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	**1,48,95,000/-**	**1,48,95,000/-**
Sl.No.	**Particulars**	**Amount (in Rs.)** **Estimated**	**Incurred**
(II)	**Development Cost/Cost of Construction:**		
a.	**(i)** Estimated Cost of Construction as certified by Engineer **(ii)** Actual Cost of Construction incurred and paid as per the books of accounts as verified by the CA **Note:** (for adding 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.	10,28,94,000/- 1,72,11,000/-	8,75,11,687

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b.	Payment of Taxes, cess, fees, charges, premiums, Interest etc. to any Statutory Authority	2,36,543	1,61,637
c.	Interest payable to financial institutions, scheduled banks, non-banking financial institution On construction funding or money borrowed for construction:	1,27,63,457	61,39,969
	Sub-Total of Development Cost	**14,80,00,000/-**	**10,87,08,293/-**



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Sl. No.	Particulars	Amount (in Rs.)
2.	Total Estimated Cost of the Real Estate Project (1(I)+1(II)) of Estimated column	**14,80,00,000/-**
3.	Total Cost Incurred and Paid of the Real Estate Project (1(I)+1(II)) of Incurred Column	**10,87,08,293/-**
4.	Percentage of completion of Construction Work (as per Architect's / Engineer's Certificate Table –A) = 85% (as per Architect's / Engineer's Certificate Table –B) = 46.39%	**As per Architect's & Engineer's Certificate**
5.	Proportion of the Cost incurred and paid on Land Cost and Construction Cost to the Total Estimated cost (Sl.No.3/2 %)	**73.45%**
6.	Amount which can be withdrawn from the Designated Account: Total Estimated Cost x Proportion of cost incurred and paid (Sl. number 2 x Sl. number 5)	**10,87,08,293/-**
7.	Less: Amount withdrawn till date of this certificate as per the Books of Accounts and Bank Statement	**2,50,87,014/-**
8.	Net Amount which can be withdrawn from the Designated Bank Account under this certificate (S.No. 6 – 7)	**8,36,21,279/-**

Details of project "GLOBAL TOWER" RERA Accounts:-
Bank Name:- State Bank of India Branch Name:-SME Dagbunglow, South Gandhi Maidan
RERA Project A/C:- 42189156813 (for 70% amount retention)
IFSC Code:- SBIN0004232 Opening Balance (as on 1/07/2026) = 70,000/-
Credit during the period (1/07/2026 to 30/09/2026) = 14,76,303/-
Withdrawals during the period (1/04/2026 to 30/06/2026) = 11,89,370/-
Closing Balance (as on 30/09//2026) = 370/-

This certificate is being issued for Bihar RERA compliance for the project – GLOBAL TOWER by the M/S Lakshya Bharti Global Infra Corporation Ltd. and is based on the records and documents produced before me and explanations provided to me by the management of the company; based on the verification of books of accounts till 30th September 2026.

Yours Faithfully,

For S. K. Dhar & Co.
Chartered Accountants
Firm Registration No: 307041E

UDIN: 26065056YJHYKG4601
Dated: 24-10-2026
Place: Kolkata



(CA Sandip Kumar Dhar)
Proprietor
M. No. - 065056

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(ADDITIONALINFORMATION FOR ONGOING GLOBAL TOWER PROJECT)

RERA Reg. Number:- BRERAP00208-004/69/R-1589/2023

S.No.		Particulars	Amount (Rs)
1		Estimated Balance Cost to complete the Real Estate Project (Difference of Total Estimated Project cost less Cost incurred)	**3,92,91,707/-**
2		Balance amount of receivables from booked apartments as per Annexure-A to this certificate (as certified by Chartered Accountant as verified from the records and books of Accounts)	**1,48,16,763/-**
3	(i)	Balance Unbooked area (to be certified by Management and to be verified by CA from the records and books of accounts)	**22797.17 Sq. Ft. (BA)**
	(ii)	Estimated amount of sales proceeds in respect of unbooked apartments as per Annexure-A to this certificate	**5,23,84,500/-**
4		Estimated receivables of the project. Sum of 2+3(ii)	**6,72,01,263/-**
5		Amount to be deposited in Designated Account – 70% or 100%. If 4 is greater than 1, then 70% of the balance receivables of the 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.	**4,70,40,884/-**

This certificate is being issued for BRERA compliance for the project – GLOBAL TOWER by the M/S Lakshya Bharti Global Infra Corporation Ltd. and is based on the records and documents produced before me and explanations provided tome by the management of the Company; based on the verification of books of accounts till 30th September 2026.

Yours Faithfully,

For S. K. Dhar & Co.
Chartered Accountants
Firm Registration No: 307041E

UDIN: 26065056YJHYKG4601
Dated: 24-10-2026
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(CA Sandip Kumar Dhar)
Proprietor
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ANNEXURE: A

Statement of Calculation of Receivables from the Sales of the Ongoing Real Estate Project Sold Inventory

S. No.	Flat No.	Consideration Amount	Received Amount	Balance Receivable
1	301	18,00,000	18,00,000	0
2	302	40,00,000	17,41,904	22,58,096
3	303	38,60,000	32,66,952	5,93,048
4	307	40,00,000	34,75,238	5,24,762
5	401	49,50,000	41,52,143	7,97,857
6	402	40,00,000	36,00,000	4,00,000
7	405	56,00,000	49,60,000	6,40,000
8	501	50,00,000	44,57,143	5,42,857
9	502	35,00,000	28,25,000	6,75,000
10	503	38,50,000	6,42,857	32,07,143
11	505	20,00,000	6,50,000	13,50,000
12	507	43,50,000	5,22,000	38,28,000

