

FORM-3
(See Regulation 7(a))

CHARTERED ACCOUNTANT'S CERTIFICATE
(For registration of a project and subsequent withdrawal of money)

Name of the Project and location details: RADHE ENCLAVE

Name of the Promoter of the Project with address: M/s Smart Choice Homes Pvt Ltd

Cost of Real Estate Project State RERA Registration Number

RERA Registration No.- BRERAP72041-1/138/R-1449/2022.

Sl. No.	Particulars	Amount (in Rs.)	
		Estimated (column-A)	Incurred and Paid (Column-B)
1	(I) Land Cost:		
(a)	Cost of Land or Development Rights, lease Premium, lease rent, interest cost incurred or payable on Land Cost and legal cost	38,02,000/-	
(b)	Amount of Premium payable to obtain development rights, FSI, additional FSI, and any other incentive under DR from Local Authority or State Government or any Statutory Authority	NIL	NIL
(c)	Acquisition cost of TDR (if any)	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	NIL	NIL
(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:	NOT APPLICABLE	NOT APPLICABLE

(i)	Estimated construction cost of redeveloped / rehab building including site development and infrastructure for the same as certified by Engineer(Column-A)	NIL	NIL
(ii)	Actual Cost of construction of redeveloped / rehab building incurred as per the books of accounts as verified by the CA(Column-B) Note: (for total cost of construction incurred, Minimum of (i) or (ii) is to be considered)	NIL	NIL
(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.	NIL	NIL
(iv)	Fees, charges and security deposits or maintenance deposit, or any amount whatsoever payable to any authorities towards and in project of rehabilitation.	NIL	NIL
	Sub-Total of LAND COST	38,02,000/-	NIL
Sl. No.	Particulars	Amount (in Rs.)	
		Estimated (column-A)	Incurred and Paid (Column-B)
(II)	Development Cost/Cost of Construction:		
a.	(i) Estimated Cost of Construction as certified by Engineer (Column-A) (ii) Actual Cost of Construction incurred and paid as per the books of accounts as verified by the CA (Column-B) 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 machinerries 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.	3,46,69,900/- NIL	3,36,29,803/- NIL
b.	Payment of Taxes, cess, fees, charges, premiums, interest etc. to any Statutory Authority	NIL	NIL

c.	Interest payable to financial institutions, scheduled banks, non-banking financial institution on construction funding or money borrowed for construction:	NIL	NIL
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	Sub-Total of =Development Cost	3,46,69,900/-	3,36,29,803/-
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1.	Total Estimated Cost of the Real Estate Project (1(I)+1(II)) of Estimated column –A	3,46,69,900/-	
2.	Total Cost Incurred and Paid of the Real Estate Project (1(I)+1(II)) of Incurred and Paid Column –B		3,36,29,803/-
3.	Percentage of completion of Construction Work (as per Project Architect's Certificate on completion of project) %		97.00%
4.	Proportion of the Cost incurred and paid on Land Cost and Construction Cost to the Total Estimated cost (Sl.No.3/2)		97.00%
5.	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)		
6.	Less: Amount withdrawn till date of this certificate as per the Books of Accounts and Bank Statement.		
7.	Net Amount which can be withdrawn from the Designated Bank Account under this certificate		

For G Gunjan & Associates
Chartered Accountant
FRN-029128C




CA Gaurav Gunjan
Proprietor
M.N. 446918
UDIN 26446918EYRBOF9491
Patna, 26-10-2026

(ADDITIONAL INFORMATION)

1. Estimated Balance Cost to complete the Real Estate Project (Difference of Total Estimated Project cost less Cost incurred)	10,40,097/-
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).	40,00,000/-
3. (i) Balance Unbooked 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 unbooked apartments as per Annexure-A to this certificate	1,20,00,000/-
4. Estimated receivables of the project. Sum of 2+3 (ii)	1,60,00,000/-
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.	70%

For G Gunjan & Associates
Chartered Accountant
FRN-029128C



CA Gaurav Gunjan
Proprietor
M.N. 446918
UDIN 26446918EYRBOP9491
Patna, 26-10-2026



Annexure-A

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

Booked/Sold Inventory

Sl. No.	Block/Type/ Bungalow/ Category (as per Form 1)	Flat/Bungalow/ Office /Plot No.	Carpet Area (in Sq. Mts.)	Area of exclusive balcony/ verandah (Sq.Mts)	Unit Amount Consideration as per Agreement (as per Clause 1 (b) of the Model Form of Agreement to be entered between Promoter and Allottee (s))	Received Amount	Balance Amount
Total Proposed				Total Booked			
No. of Covered Parking							
No. of Open Parking							

(Unbooked Inventory Valuation)
Of the Residential/commercial premises Rs. per Sq.Mts.

[illegible]