

CHARTERED ACCOUNTANT'S CERTIFICATE

Cost of Real Estate Project - Ambition Paradise

Bihar RERA Registration Number BRERAP00138-009/83/R-1741/2024

For the Quarter Ended on December 31, 2025

S. No	Particulars	Amount (In Rs.)	
		Estimated	Incurred & Paid
		Column -A	Column -B
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.	13,24,80,000	13,24,80,000
	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 Acquisition 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.	-	1,39,91,675
	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 Maintainance deposit, or any amount whatsoever payable to any authorities towards and in project of rehabilitation.	-	-
	Sub-Total of Land Cost	13,24,80,000	14,64,71,675

ii	Development Cost/ Cost of Construction:		
a(i)	Estimated cost of construction at the start of the project	18,00,00,000	-
a(ii)	Actual cost of construction incurred [^] as per the books of accounts as verified by the CA (Column-B)	-	12,32,56,817
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.	-	2,26,37,898
b	Payment of Taxes, cess, fees, charges, premiums, interest etc. to any Statutory Authority.	-	-
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.	-	98,31,976
Sub-Total of Development Cost		18,00,00,000	15,57,26,691
2	Total Estimated Cost of the Real Estate Project (1(i)+1(ii)) of Estimated Column -A		31,24,80,000
3	Total Cost Incurred and Paid [^] of the Real Estate Project (1(i)+1(ii)) of the incurred Column -B		28,82,06,691
4	Percentage of completion of Construction Work (as per project architect's certificate on completion of project)		52.00%
5	Proportion of the Cost Incurred on Land Cost and Construction Cost to the total estimated cost. (3/2)%		92.23%
6	Amount which can be withdrawn from the Designated Account Total Estimated Cost * Proportion of Cost Incurred and Paid (Sr. Number 2 * Sr. Number 5)		28,82,06,691
7	Less: Amount Withdrawn till date of this certificate as per the Books of Accounts and Bank Statement		10,24,57,422
8	Net Amount which can be withdrawn from the Designated Bank Account under this certificate		18,57,49,269

[^] Cost Incurred & Paid is inclusive of advance to suppliers and net of creditors against supplies and minimum of Land Cost Estimated and Incurred & Paid.

This Certificate is being issued for RERA compliance for Ambition Homes Private Limited and is based on the records and documents produced before me and explanations provided to us by the management of the company.

For VN & Co.

Firm Registration No. 030297C

Chartered Accountants

Vaibhaw Kumar

Vaibhaw Kumar

Partner

Membership Number: 439525

Date: January 20, 2026

UDIN: 26439525KBIAWT8857



(ADDITIONAL INFORMATION FOR ONGOING PROJECTS)

S. No.	Particulars	Amount (Rs.)
1	Estimated balance cost to complete the real estate project (Difference of Total Estimated Project Cost less Cost Incurred)	2,42,73,309
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)	6,41,08,736
3	(i) Balance Unsold area to be certified by management and to be verified by CA from the records and books of accounts (in Sq. mtr.)	4,634.52
	(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.	26,46,98,433
4	Estimated Receivables of ongoing Project sum of 2+ 3(ii)	32,88,07,169
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.	23,01,65,018

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For VN & Co.

Firm Registration No. 030297C

Chartered Accountants



Vaibhaw Kumar

Partner

Membership Number: 439525

Date: January 20, 2026

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

(Amount in Rs.)

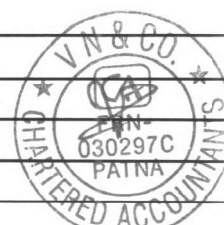
S. No.	Flat/Shop No.	"Carpet Area (In Sqm.)"	Unit Consideration as per Agreement/ Letter of Allotment	Received Amount	Balance Receivable
1	206	160.44	2,88,46,032	2,88,46,032	-
2	306	160.44	2,88,46,032	2,88,46,032	-
3	406	160.44	2,88,46,032	2,88,46,032	-
4	303	107.49	1,70,36,825	25,55,524	1,44,81,301
5**	403	107.49	93,71,700	5,00,000	88,71,700
6**	405	108.14	94,28,400	5,00,000	89,28,400
7**	603	107.49	93,71,700	22,50,000	71,21,700
8**	605	108.14	94,28,400	22,50,000	71,78,400
9**	703	107.49	93,71,700	40,51,000	53,20,700
10**	506	160.44	2,53,56,000	2,53,56,000	-
11**	706	160.44	1,33,06,535	11,00,000	1,22,06,535

** Since the Agreement for sale has not been executed and Letter of Allotment was not available for our verification, we have considered the Unit Consideration as per management representation.

(Unsold Inventory Valuation)
Ready Reckoner Rate as on date of certificate of
Residential Premises Rs. 52500.78 Per Sq. Mtr of Carpet Area
Commercial Premises Rs. 89232.35 Per Sq. Mtr of Carpet Area

(Amount in Rs.)

S. No.	Flat/Shop No.	"Carpet Area (In Sqm.)"	Unit Consideration as per Ready Reckoner
1	G-01	299.05	2,66,85,148
2	G-02	45.89	40,95,204
3	G-04	57.23	51,06,571
4	G-07	53.70	47,91,555
5	G-08	39.67	35,39,782
6	G-09	86.58	77,26,175
7	101	33.82	17,75,389
8	102	33.44	17,55,879
9	103	33.26	17,46,124
10	104	20.25	10,63,282
11	105	41.53	21,80,216
12	107	33.54	17,60,756
13	108	40.13	21,07,055
14	201	119.75	62,87,022
15	202	102.38	53,74,941
16	203	107.49	56,43,200
17	204	106.84	56,09,058
18	205	108.14	56,77,342
19	301	119.75	62,87,022
20	304	106.84	56,09,058
21	401	119.75	62,87,022



(Amount in Rs.)

S. No.	Flat/Shop No.	"Carpet Area (In Sqm.)"	Unit Consideration as per Ready Reckoner
22	402	102.38	53,74,941
23	404	106.84	56,09,058
24	501	119.75	62,87,022
25	502	102.38	53,74,941
26	503	107.49	56,43,200
27	504	106.84	56,09,058
28	505	108.14	56,77,342
29	601	119.75	62,87,022
30	602	102.38	53,74,941
31	604	106.84	56,09,058
32	606	160.44	84,23,341
33	701	119.75	62,87,022
34	702	102.38	53,74,941
35	704	106.84	56,09,058
36	705	108.14	56,77,342
37	802	102.38	53,74,941
38	901	119.75	62,87,022
39	902	102.38	53,74,941
40	903	107.49	56,43,200
41	905	108.14	56,77,342
42	1001	119.75	62,87,022
43	1002	102.38	53,74,941
44	1003	107.49	56,43,200
45	1004	106.84	56,09,058
46	1005	108.14	56,77,342
47	1006	160.44	84,23,341

