RKP ASSOCIATES
Chartered Accountants
811, Jagat Trade Centre, Frazer Road, Patna - 800001
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Annexure A

**List of Extra/Additional Items executed with Cost**
**(which were not part of the original Estimate of Total Cost)**

**FORM No. 3**

**[See Regulation 3]**

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

Project Name : GBN SKYWALK
Promoter Name : Grih Bhoomi Nirmam Private Limited
Bihar RERA Registration No. : BRERAP00693-5/1199/R-1121/2021
Project Address: Near The Tribhuwan School, Khagaul Road, Danapur, Patna, Bihar-801503
Promoter Office Address: Saguna More, Gas Godown Road, Danapur, Patna, Bihar -801503.

**Cost of Real Estate Project: Rs. 1206.55 Lakhs**
**Cost Incurred & Fund Utilization for Quarter Ending 31.12.2025**

1. **Cost of Real Estate Project**

i. **Land Cost:**

| | Particulars | Amount (₹) Estimated | Amont (₹) Actual |
|---|---|---|---|
| A. | Acquisition Cost of Land or Development Rights lease Premium lease rent interest cost incurred or payable on Land Cost and legal cost | 655,500.00 | 655,500.00 |
| 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 | 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 Rehabilitation Scheme:** | | |
| i | Estimated construction cost of rehab building including site development and infrastructure forthe same as certified by Engineer | NA | NA |
| ii | Actual Cost of construction of rehab building incurred as per the books of accounts as verifiedby the CA | NA | NA |
| | **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 providingtemporary transit accommodation or rent in lieu of Transit Accommodation overhead cost | NA | NA |
| iv | Cost of ASR linked premium fees charges and security deposits or maintenance deposits or any amount whatsoever payable to any authorities towards and in project of rehabilitation. | NA | NA |
| | **Sub-Total of Land Cost** | **655,500.00** | **655,500.00** |

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ii. **Development Cost/ Cost of Construction:**

| | Particulars | Amount (INR) Estimated | Amont (INR) Actual |
|---|---|---|---|
| A (i) | Estimated Cost of Construction as certified by Engineer. | 120,000,000.00 | |
| (ii) | Actual Cost of construction incurred as per the books of accounts as verified by the CA | | 40,808,383.50 |
| | **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 ie. salaries consultant fees site overheads development works cost of services (including water electricity sewage drainage layout roads etc.) cost of machinery and equipment including its hire and maintenance costs consumables etc | Included A (ii) | Included A (ii) |
| | All costs directly incurred to complete the (i) construction of the entire phase of the project registered. | | Included in (A(ii)) |
| B | Payment of Taxes cess fees charges premiums interest etc. to any Statutory Authority | | Included in (A(ii)) |
| C | Principal sum and interest payable to financialinstitutions scheduled banks non-banking financial institution (NBFC) or money lenders on construction funding or money borrowed for construction | | 3,499,961.00 |
| | **Total Development Cost (Actual Incurred)** | | **44,308,344.50** |

| | Particulars | Amount (₹) Estimated | Amont (₹) Actual |
|---|---|---|---|
| 2 | Total Estimated Cost of the Real Estate Project [1(i) + 1(ii)] of Estimated Column. | 120,655,500.00 | |
| 3 | Total Cost Incurred of the Real Estate Project [1(i) + 1(ii)] of Column Incurred | | 44,963,844.50 |
| 4 | % completion of Construction Work | | 38% |
| | **(as per Project Architect's Certificate)** | | |
| 5 | Proportion of the Cost incurred on Land Cost and Construction Cost to the Total Estimated Cost. (3/2) | | 37.27% |
| 6 | Amount Which can be withdrawn from the Designated Account | | 44,963,844.50 |
| | **Total Estimated Cost * Proportion of cost incurred (Sr. number 2 * Sr. number 5)** | | |
| 7 | Less: Amount withdrawn till date of this certificate as per the Books of Accounts and Bank Statement. | | 27,524,694.00 |
| 8 | Net Amount which can be withdrawn from the Designated Bank Account under this certificate. | | 17,439,150.50 |

This certificate is being issued for RERA compliance for the above-mentioned project and is based on books of accounts and documents produced before me and explanations provided by management of the Company.

**Yours Faithfully**

R K P ASSOCIATES PATNA Chartered Accountants

**Signature of Chartered Accountant**
**(Membership Number- 420942)**
**Name: - CA Amit Kumar Jha**
**UDIN: -26420942IASWIA4524**

**Dated at Patna**
**the 12th of January'2026**

## (ADDITIONAL INFORMATION FOR ONGOING PROJECTS)

| Sr. No. | Particulars | Amount ( ₹) Estimate Incurred |
|---|---|---|
| 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 ) | 75,691,655.50 |
| 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) | 21,583,806.00 |
| 3 (i) | Balance Unsold area (to be certified by Management and to be verified by CA from the records and books of accounts) | Area 2299.50 Sq.mt |
| 3(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 | 243,042,500.00 |
| 4 | Estimated receivables of ongoing project. Sum of 2 + 3 (ii) | 264,626,306.00 |
| 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 | 185,238,414.20 |

This certificate is being issued for RERA compliance for the above-mentioned project and is based

**Yours Faithfully,**

R K P ASSOCIATES PATNA Chartered Accountants

**Signature of Chartered Accountant**
**(Membership Number 420942)**
**Name: - CA Amit Kumar Jha**
**UDIN: -26420942IASWIA4524**

Dated at Patna
the 12th of January'2026

## Annexure A
## Statement for calculation of Receivables from the Sales of the Ongoing Real Estate Project Sold Inventory

| Sr. No | Flat No. | Carpet Area (in sq.mts.) | Unit Consideration as per Agreement/Letter of Allotment | Received Amount | Balance Receivable |
|---|---|---|---|---|---|
| 1 | 1602 | 76.65 | 7,955,000.00 | 4,331,498.00 | 3,623,502.00 |
| 2 | 1402 | 76.65 | 8,591,000.00 | 4,259,100.00 | 4,331,900.00 |
| 3 | 802 | 76.65 | 5,955,000.00 | 3,242,497.00 | 2,712,503.00 |
| 4 | 1202 | 76.65 | 7,955,000.00 | 4,331,498.00 | 3,623,502.00 |
| 5 | 304 | 76.65 | 9,402,500.00 | 6,760,000.00 | 2,642,500.00 |
| 6 | 1204 | 76.65 | 8,750,000.00 | 4,600,101.00 | 4,649,899.00 |
| | | **459.9** | **48,608,500.00** | **27,524,694.00** | **21,583,806.00** |

## (Unsold Inventory Valuation)
## Ready Reckoner Rate as on the date of Certificate of the Residential/Commercial premises Rs.105693.63 /- per sq.ft.

| Sr.No. | Flat No. | Carpet Area (in sq.mts.) | Unit Consideration as per Read Reckoner |
|---|---|---|---|
| 1 | 101 | 76.65 | 8,101,416.67 |
| 2 | 102 | 76.65 | 8,101,416.67 |
| 3 | 103 | 76.65 | 8,101,416.67 |
| 4 | 104 | 76.65 | 8,101,416.67 |
| 5 | 204 | 76.65 | 8,101,416.67 |
| 7 | 401 | 76.65 | 8,101,416.67 |
| 8 | 404 | 76.65 | 8,101,416.67 |
| 9 | 503 | 76.65 | 8,101,416.67 |
| 10 | 504 | 76.65 | 8,101,416.67 |
| 11 | 603 | 76.65 | 8,101,416.67 |
| 12 | 604 | 76.65 | 8,101,416.67 |
| 13 | 701 | 76.65 | 8,101,416.67 |
| 14 | 702 | 76.65 | 8,101,416.67 |
| 15 | 703 | 76.65 | 8,101,416.67 |
| 16 | 704 | 76.65 | 8,101,416.67 |
| 17 | 803 | 76.65 | 8,101,416.67 |
| 18 | 804 | 76.65 | 8,101,416.67 |
| 19 | 903 | 76.65 | 8,101,416.67 |
| 20 | 904 | 76.65 | 8,101,416.67 |
| 21 | 1002 | 76.65 | 8,101,416.67 |
| 22 | 1004 | 76.65 | 8,101,416.67 |
| 23 | 1102 | 76.65 | 8,101,416.67 |
| 24 | 1104 | 76.65 | 8,101,416.67 |
| 25 | 1201 | 76.65 | 8,101,416.67 |
| 26 | 1203 | 76.65 | 8,101,416.67 |
| 27 | 1403 | 76.65 | 8,101,416.67 |
| 28 | 1404 | 76.65 | 8,101,416.67 |
| 29 | 1603 | 76.65 | 8,101,416.67 |
| 30 | 1604 | 76.65 | 8,101,416.67 |
| 31 | 1704 | 76.65 | 8,101,416.67 |
| | | **2299.50** | **243,042,500.00** |

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