A. Abhijit & Company
Chartered Accountants
FF6, 1st floor, Luv Kush Tower,
Exhibition Road, Patna Bihar-
800001, Mobile- 8210821749
GST- 10AXJPA7687D1ZP

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]

CHARTERED ACCOUNTANT'S CERTIFICATE

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

Cost of Real Estate Project: **GOA CITY**, situated in Mainpura Shankar, Patna
Bihar RERA Registration Number_ BRERAP21329-006/163R-1633/2024

Sr. No.	Particulars	Amount (₹) Estimated	Amount (₹) Incurred*
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. 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; and 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. (ii) Actual Cost of construction of rehab building incurred as per the books of accounts as verified by the CA.	4,69,62,000.00	4,69,62,000.00

	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**	4,69,62,000.00	4,69,62,000.00
Sr .No.	**Particulars**	**Amount (₹) Estimated**	**Amount (₹) Incurred***
ii	**Development Cost/ Cost of Construction :** a. (i) Estimated Cost of Construction as certified by Engineer. (ii) Actual Cost of construction incurred as per the books of accounts as verified by the CA. **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, 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.	**13,23,62,480.00**	**5,26,13,940.00** **74,30,000.00**

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	All costs directly incurred to complete the (i) construction of the entire phase of the project registered.		**6,56,510.12**
	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;	**13,23,62,480.00**	
	Sub-Total of Development Cost		**6,07,00,450.00**
2.	Total Estimated Cost of the Real Estate Project [1(i) + 1(ii)] of Estimated Column.		**17,93,24,480.00**
3	Total Cost Incurred of the Real Estate Project [1(i) + 1(ii)] of Incurred Column.		**10,76,62,450.00**
4	% completion of Construction Work (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)		**60.04%**

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6	Amount Which can be withdrawn from the Designated Account. **Total Estimated Cost * Proportion of cost incurred (Sr. number 2 * Sr. number 5)**	**10,76,66,417.79**
7	Less: Amount withdrawn till date of this certificate as per the Books of Accounts and Bank Statement.	**72,93,000.00**
8	Net Amount which can be withdrawn from the Designated Bank Account under this certificate. This certificate is being issued for RERA compliance for the Company [Promoter's Name] and is based on the records and documents produced before me and explanations provided to me by the management of the Company.	**10,03,73,417.79**

*. Cost incurred include amount paid and payable to supplier

This certificate is being issued for RERA compliance for the PALVIRAJ CONSTRUCTION PRIVATE LIMITED and is based on the records and documents produced before me and explanations provided to me by the management of the Company.

Yours Faithfully,

M/s. A. Abhijit & Company
Chartered Accountants
FRN:- 036201C

CA Abhijit Anand
Proprietor
MNo:- 464525
UDIN:- 26464525HJOWJS4771

Date: 28/04/2026

Place: Patna

A. Abhijit & Company
Chartered Accountants
FF6, 1st floor, Luv Kush Tower, Exhibition Road, Patna Bihar-800001, Mobile- 8210821749
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(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)	7,16,62,030.00
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)	15,44,11,946
3.	(i) Balance Unsold area (to be certified by Management and to be verified by CA from the records and books of accounts)	14245.4 Sq Ft
	(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	8,54,72,400
4.	Estimated receivables of ongoing project. Sum of 2 + 3 (ii)	23,98,84,346
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	16,79,19,042

This certificate is being issued for RERA compliance for the Company PALVIRAJ CONSTRUCTION PRIVATE LIMITED and is based on the records and documents produced before me and explanations provided to me by the management of the Company.

Yours Faithfully,

M/s. A. Abhijit & Company
Chartered Accountants
FRN:- 036201C

CA Abhijit Anand
Proprietor
MNo:- 464525
UDIN:- 26464525HJOWJS4771

Date: 28/04/2026
Place: Patna

Annexure 'A' Statement for Calculation of Receivables from sales of the ongoing real estate project Sold Inventories

S.No	Flat No	Carpet Area (In Sq.ft)	Unit Consideration as per agreement / Letter of Allotment	Received Amount	Balance Receivable
1	307 "A"	841.75 Sq.ft	50,50,500	2,93,400	47,57,100
2	106 "A"	818 Sq.ft	49,08,000	3,90,000	45,18,000
3	608 "A"	638 Sq.ft	38,28,000	4,00,000	34,28,000
4	602 "A"	657 Sq.ft	39,42,000	24,27,104	15,14,896
5	303 "A"	807 Sq.ft	48,42,000	8,20,000	40,22,000
6	607 "A"	841.75 Sq.ft	50,50,500	4,20,000	46,30,500
7	101 "B"	850 Sq.ft	51,00,000	19,500	50,80,500
8	601 "B"	850 Sq.ft	51,00,000	15,000	50,85,000
9	704 "B"	835 Sq.ft	50,10,000	11,000	49,99,000
10	103 "A"	807 Sq.ft	48,42,000	15,001	48,26,999
11	708 "A"	638 Sq.ft	38,28,000	11,000	38,17,000
12	202 "B"	645.60 Sq.ft	38,73,600	11,000	38,62,600
13	706 "A"	818 Sq.ft	49,08,000	15,000	48,93,000
14	703 "A"	807 Sq.ft	48,42,000	19,500	48,22,500
15	701 "B"	850 Sq.ft	51,00,000	15,000	50,85,000
16	604 "B"	835 Sq.ft	50,10,000	19,500	49,90,500
17	302 "B"	645.60 Sq.ft	38,73,600	15,000	38,58,600
18	102 "B"	645.60 Sq.ft	38,73,600	11,000	38,62,600
19	104 "B"	835 Sq.ft	50,10,000	15,000	49,95,000
20	606 "A"	818 Sq.ft	49,08,000	18,500	48,89,500
21	702"A"	645 Sq.ft	48,96,000	19,500	48,76,500
22	301"B"	850 Sq.ft	59,50,000	21,000	59,29,000
23	501"B"	850 Sq.ft	59,50,000	21,000	59,29,000
24	504"B"	835 Sq.ft	58,45,000	21,000	58,24,000
25	304"B"	835 Sq.ft	58,45,000	21,000	58,24,000
26	403"A"	807 Sq.ft	56,49,000	21,000	56,28,000
27	404"B"	835 Sq.ft	58,45,000	12,20,953	46,24,047
28	201"B"	850 Sq.ft	59,50,000	21,000	59,29,000
29	107"A"	841.75 Sq.ft	58,92,250	21,000	58,71,250
30	401"B"	850 Sq.ft	59,50,000	21,000	59,29,000
31	603"A"	807 Sq.ft	56,49,000	21,000	56,28,000
32	108"A"	638 Sq.ft	44,66,000	21,000	44,45,000

(Unsold Inventories Valuation)

Ready Reckoner Rate as on date of Certificate of

Residential/Commercial premises Rs. ..... Per Sq. Ft

Sno	Flat No	Carpet area in SQ Ft	Unit consideration as per Ready reckoner Rate
1	203A	807.00	48,42,000
2	206A	818.00	49,08,000
3	207A	841.75	50,50,500
4	208A	638.00	38,28,000
5	306A	818.00	49,08,000
6	308A	638.00	38,28,000
7	402A	657.00	39,42,000
8	406A	818.00	49,08,000
9	407A	841.75	50,50,500
10	408A	638.00	38,28,000
11	502A	657.00	39,42,000
12	503A	807.00	48,42,000
13	506A	818.00	49,08,000
14	507A	841.75	50,50,500
15	508A	638.00	38,28,000
16	707A	841.75	50,50,500
17	102B	645.70	38,74,200
18	202B	645.70	38,74,200
19	204B	835.00	50,10,000
		14,245.40	8,54,72,400