

Form No. 3

CHARTERED ACCOUNTANT'S CERTIFICATE

Real Estate Project - Sunanda Enclave
Bihar RERA Registration Number - BRERAP31143-1/110/R-1748/2024

For the Period Ended on June 30th, 2026

Sl. No.	Particulars	Amount (Rs.)	
		Estimated * Column - A	Incurred Column - B
1i	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.	12,65,000	12,65,000
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	Additional 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.	-	-
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 accommodation or rent in lieu of Transit Accommodation, 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	12,65,000	12,65,000

* Estimated Land Cost has been taken from the executed Land Agreements.



Sl. No.	Particulars	Amount (Rs.)	
		Estimated **	Incurred
		Column - A	Column - B
1i	Development Cost/ Cost of Construction:		
a (i)	Estimated cost of construction as certified by Engineer	5,50,00,000	-
a (ii)	Actual cost of construction incurred as per the books of accounts as verified by the CA (Column - B)	-	3,50,99,938
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.	-	-
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.	-	-
	Sub-Total of Development Cost	5,50,00,000	3,50,99,938
2	Total Estimated Cost of the Real Estate Project (1(i)+1(ii)) of Estimated Column -A		5,62,65,000
3	Total Cost Incurred and Paid^ of the Real Estate Project (1(i)+1(ii)) of the incurred Column -B		3,63,64,938
4	Percentage of completion of Construction Work (as per project architect's certificate)		65.00%
5	Proportion of the Cost Incurred on Land Cost and Construction Cost to the total estimated cost. (3/2)%		64.63%
6	Amount which can be withdrawn from the Designated Account Total Estimated Cost * Proportion of Cost Incurred and Paid (2*5)		3,63,64,938
7	Less: Amount Withdrawn till date of this certificate as per the Books of Accounts and Bank Statement		57,70,006
8	Net Amount which can be withdrawn from the Designated Bank Account under this certificate		3,05,94,932

** Estimated Cost of Development has been taken from Project Information details available on RERA portal.

^ Cost of Incurred & Paid is inclusive of advances to suppliers and net of creditors against supplies.

This Certificate is being issued for RERA compliance for Orchid Homes Realtors and is based on the records and documents produced before us and explanations provided to us by the management of the firm.

For **A Lohia & Associates**

Chartered Accountants

Firm Registration No. 0076130

Rahul Kumar

Partner

Membership Number: 425396

Date: 28.07.2026

UDIN:26425396KLDUXW9691



(ADDITIONAL INFORMATION FOR ONGOING PROJECTS)

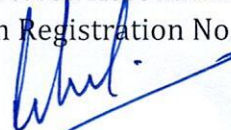
Sl. No.	Particulars	Amount (Rs.)
1	Estimated balance cost to complete the real estate project (Difference of Total Estimated Project Cost less Cost Incurred)	1,99,00,062
2	Balance amount of receivables from sold apartments as per Annexure A to this certificate (as certified by Chartered Accountant as verified from the records and books of accounts)	38,40,229
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.)	749
	(ii) Estimated amount of sales proceeds in respect of unsold apartments (Calculated as per current average booking rate multiplied to unsold area as on date of certificate to be calculated and certified by CA) as per Annexure-A to this certificate.	5,04,20,096
4	Estimated Receivables of ongoing Project sum of 2+ 3(ii)	5,42,60,325
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.	3,79,82,227

This Certificate is being issued for RERA compliance for Orchid Homes Realtors and is based on the records and documents produced before us and explanations provided to us by the management of the firm.

For **A Lohia & Associates**

Chartered Accountants

Firm Registration No. 007613C



Rahu Kumar

Partner

Membership Number: 425396

Date: 28.07.2026

UDIN:26425396KLDUXW9691



Annexure A

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

Sold Inventory

(Amount in Rs.)

Sl. No.	Flat No.	Carpet Area (In Sq. Mtr.)	Unit Consideration as per Agreement/ Letter of Allotment	Received Amount	Balance Receivable
1	301	104.33	61,90,500	36,21,446	25,69,054
2	402	104.33	66,03,500	53,32,325	12,71,175

* Additonal amount of Rs. 4,75,000/- has been received in RERA Bank Account. The Management has informed us that agreement for sale has not been execeuted and hence it has been treated as Earnest Money Received from Customer(s). Thus, the same has not been reported under Sold Inventory and the flat(s) to be allotted is included in Unsold Inventory.

(Unsold Inventory Valuation)

Details of unsold inventory as per current average booking rate* as on date of certificate of the Residential Premises

(Amount in Rs.)

Sl. No.	Flat/ Shop No.	Carpet Area (In Sq. Mtr.)	Unit Consideration as per average rate/market scenario*
1	101	104.33	63,97,000
2	202	104.33	63,97,000
3	103	103.49	63,37,524
4	303	103.49	63,37,524
5	204	103.49	63,37,524
6	404	103.49	63,37,524
7	S-02	30.19	29,25,000
8	S-05	32.70	31,68,000
9	S-06	49.52	47,97,000
10	S-07	14.31	13,86,000

*Current average booking rate is taken as per management representation.

